

FIDUCIARY ISLE OF MAN

2026 FEE SCHEDULE — FAMILY OFFICE

Ongoing Isle of Man Limited Liability Company – Provision for Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2025 GBP	2026 GBP	Note
Provision of Sole Corporate Director	3,250 (min)	3,330 (min)	A
Registered Office	1,650 (min)	1,550 (min)	
Company Secretarial	1,350 (min)	1,380 (min)	
International Reporting Regulatory Compliance		Refer to table	B

Description of Disbursements	2025 GBP	2026 GBP	Note
Isle of Man Government Annual Return	380	380	C

Ongoing non-Isle of Man¹ registered Limited Liability Company – Provision for Sole Corporate Director and Corporate Secretarial Services

Description of Stonehage Fleming Fee	2025 GBP	2026 GBP	Note
Provision of Sole Corporate Director and Secretary	4,300 (min)	4,400 (min)	A
International Reporting Regulatory Compliance		Refer to table	B

Description of Disbursements	2025 GBP	2026 GBP	Note
Registered Agent		Please see Note	C

Ongoing Isle of Man administered Trust or Foundation – Provision for Sole Corporate Trustee / Qualified Council Member

Description of Stonehage Fleming Fee	2025 GBP	2026 GBP	Note
Provision of Sole Corporate Trustee / Qualified Council Member	3,250 (min)	3,330 (min)	A
International Reporting Regulatory Compliance		Refer to table	B

Description of Disbursements for Foundations (only) ²	2025 GBP	2026 GBP	Note
Isle of Man Government Annual Return	380	380	C
Isle of Man Government Annual Return - Limited Partnership		90	C

¹ This is an entity which is administered and with a directorship in Isle of Man but is registered in a jurisdiction in which we do not have a registered office, such as the BVI, Seychelles, Cayman etc.

² These fees do not apply for trusts



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NOW AND FOR FUTURE GENERATIONS

Establishment, transfer in, or terminations costs (please consider where applicable)

Description of Stonehage Fleming Fee	Trust GBP	Foundation GBP	Isle of Man Company GBP	Non-Isle of Man Company GBP	Note
Incorporation / Settlement / Transfer in	5,125 (min)	6,150 (min)	4,100 (min)	6,150 (min)	D
Termination or Transfer Out of Structure	4,615 (min)	5,500 (min)	3,700 (min)	5,500 (min)	E

Non-standardized fee profile (all applicable entities, please consider where appropriate)

Description of Stonehage Fleming Fee	2025 GBP	2026 GBP	Note
Restricted Services (registered office only services)	4,200 (min)	7,500 (min)	
Provision of Protector, Enforcer or Guardian (either sole or corporate)	1,150 (min)	1,250 (min)	A
Use of Stonehage Fleming Nominee Company	250 (min)	300 (min)	
Use of External Accountant		500 (min)	
Use of External Nominee Company	600 (min)	650 (min)	
Use of a Non-Core Banking Relationship (per relationship per entity)	1,800	1,845	F
Share Certificate – Safe Custody of Unlisted investments (not administered by Stonehage Fleming)	180 (min)	250 (min)	
Third Party Investment Review	410	475	C
Maintenance of Charge Register	65 (min)	75 (min)	
Direct Investment Administration	10 bps	10 bps	G



Time Charges

During the course of the year, our staff record their time for the Agreed Services which is set out in the scope of work agreed for the entity(s). This is either charged on a time spent basis or under a fixed fee, the latter not including Transactional and Other Activities (out of scope work) which are charged separately on a time spent basis. Time charges will vary depending on the expertise of the staff member and on the urgency and complexity of the transaction. The scale of average fee rates is available on request.

Charges for Automated Posting of Transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF)

In addition to the fixed annual charges, charges apply for the automated posting of transactions (APT), Automatically Processed Minutes (APM) and Automatically Processed Forms (APF). These charges vary depending upon the nature of activity. APT charges range from GBP 5.00 to GBP 15.00 per transaction, APM charges are GBP 72.00 per transaction (with an extra charge if minutes/resolutions are signed using DocuSign) and APF charges are GBP 12.00 per transaction.

VAT/GST

All fees and charges may be subject to V.A.T. where applicable.

Other

All references to years (2025, 2026) are based on calendar years. Where we are taking on a client during the year, the provision of corporate director, trustee, council member, registered office fees, and all other costs are billed on a pro-rata basis.



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NOW AND FOR FUTURE GENERATIONS

NOTES:

- A** This is the minimum fee which the provision of such fee would entail and is based on the complexity, fiduciary risk and compliance risk that the entity and or group would entail.
- B** This is an annual fee based on the size of the group structure and regulatory risk profile, applicable per client entity for work needed to process and run AML, Substance and FATCA/CRS standard workflow for the regulatory reporting of our main jurisdictions. Any work in addition to this will be charged on a time spent basis.

All amounts in GBP

		Client Risk Rating	
		Standard	Higher/Highest
Small Client Activity Group	up to 4 clients	1,650	1,800
Large Client Activity Group	from 5 clients	1,350	1,500

- C** These fees are not Stonehage Fleming fees and they are fees related to third parties and are subject to change.
- D** Where the shareholder of the company is an individual or a shareholder which is not a Stonehage Fleming administered entity, the minimum fee is GBP 5,000.
- E** Please be aware that when we are striking off a BVI company there are potentially additional disclosures which need to be adhered to at the BVI registry and therefore we will consult with the relevant registered agent to ensure that the costs associated with this are considered.
- F** A full list of current banking or custodial relationships are considered core banking/custodial relationships and do not incur the annual non-core banking fee is available on the hub/family office and the Stonehage Fleming website.
- G** The direct investment administration fee is a fee, which only applies to Private Equity funds, or Mutual Funds including Single Hedge funds which are held without a custodian in place. This is based on the market value of the relevant assets which are not held via a custodian and do not include unlisted limited liability companies. For 2026, a fee of 10 bps with a minimum of GBP 500 and a maximum of GBP 50,000 per annum.

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CONTACT US

If you think we may be able to help you and your family, please contact us for a discussion.
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