

# St Kitts and Nevis

## *Professional Services Guide 2026*

*The specialist directory of law firms, fiduciary providers, corporate service providers, and wealth management professionals operating in St Kitts and Nevis — for UHNW individuals, family offices, and their professional advisers.*

**80**

PROFILED FIRMS

**5,500+**

FIRMS ACROSS 30+ JURISDICTIONS

**0%**

PERSONAL INCOME TAX

**CBI**

CITIZENSHIP BY INVESTMENT

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**ABOUT THIS GUIDE**

# The SearchOffshore St Kitts and Nevis Guide

SearchOffshore is the specialist directory for offshore and international professional services, connecting UHNW individuals, family offices, and professional advisers with profiled firms across 30+ jurisdictions. This guide provides a structured overview of St Kitts and Nevis as an established Caribbean offshore financial centre with particular strength in fiduciary services, corporate structures, and — uniquely — the world's oldest citizenship by investment programme.

It is designed as a starting point for conversations with qualified advisers — not a substitute for professional advice. All regulated financial services activities in St Kitts and Nevis require appropriate licensing from the Financial Services Regulatory Commission (FSRC).

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## SECTION 1

# St Kitts and Nevis: Jurisdiction Overview

The Federation of St Kitts and Nevis is a two-island sovereign nation in the Eastern Caribbean and one of the smallest independent states in the Western Hemisphere. Despite its small size, St Kitts and Nevis has established a recognised international financial services industry with particular strength in offshore company formation, fiduciary services, and citizenship by investment. The federation is most widely known internationally for operating the world's oldest citizenship by investment programme, established in 1984.

The jurisdiction combines a common law legal system closely aligned with English principles, a responsive financial services regulator in the Financial Services Regulatory Commission (FSRC), and a zero personal income tax environment. The Nevis island component of the federation has its own legislature and has developed a particularly strong offshore sector under its own Nevis Business Corporation Ordinance and Nevis Limited Liability Company Ordinance.

## Key Facts

<b>Status</b>	Independent sovereign federation; CARICOM member
<b>Capital</b>	Basseterre, St Kitts
<b>Legal System</b>	English Common Law
<b>Currency</b>	Eastern Caribbean Dollar (XCD) / USD widely accepted
<b>Personal Income Tax</b>	No personal income tax
<b>Corporate Tax</b>	0% for International Business Companies; domestic rate applies otherwise
<b>Capital Gains Tax</b>	None
<b>Regulator</b>	Financial Services Regulatory Commission (FSRC)
<b>Time Zone</b>	AST (UTC-4)
<b>Major Legislation</b>	Nevis Business Corporation Ordinance, Nevis LLC Ordinance, Trust Ordinance, Citizenship by Investment Act

*“St Kitts and Nevis is selected for its established fiduciary ecosystem, its Nevis offshore corporate structures, and — uniquely — the world's oldest citizenship by investment programme.”*

## SECTION 2

# Legal and Regulatory Framework

St Kitts and Nevis operates under an English common law legal system. The Financial Services Regulatory Commission (FSRC) is the integrated financial services regulator for St Kitts, while the Nevis Island Administration's Financial Services Department regulates financial services incorporated under Nevis legislation. Both jurisdictions apply risk-based supervisory frameworks aligned with FATF and CFATF standards.

## The Nevis Offshore Sector

Nevis has developed a distinct and internationally recognised offshore legislative framework. The Nevis Business Corporation Ordinance provides for the formation of Nevis Business Corporations (NBCs) with strong asset protection features including charging order limitations on creditor remedies and short statutes of limitation for fraudulent transfer claims. The Nevis LLC Ordinance provides similarly robust asset protection features for limited liability companies. Together, these structures have made Nevis a leading jurisdiction for asset protection planning.

## Tax Framework

St Kitts and Nevis imposes no personal income tax, no capital gains tax, and no inheritance tax. International Business Companies incorporated under federal and Nevis legislation are generally exempt from local taxation on offshore income. The jurisdiction has committed to OECD economic substance standards and participates in the OECD Common Reporting Standard. All structures must comply with applicable substance requirements and CRS/FATCA reporting obligations.

## CFATF Membership

St Kitts and Nevis is a member of the Caribbean Financial Action Task Force (CFATF), the FATF-style regional body for the Caribbean. The jurisdiction has undergone CFATF mutual evaluations and has worked to align its AML/CFT framework with FATF Recommendations. FSRC-licensed entities are required to apply risk-based AML/CFT procedures consistent with CFATF guidance.

## SECTION 3

# Corporate and Wealth Structures

## Nevis Business Corporation (NBC)

The NBC is Nevis's most widely used offshore corporate vehicle. Key features include bearer share prohibition (shares must be registered), strong asset protection through the charging order remedy limitation — meaning a creditor of a shareholder can only obtain a charging order against the shareholder's interest rather than seizing corporate assets — a one-year statute of limitations for fraudulent transfer claims, and very limited public disclosure requirements. NBCs are widely used for international asset holding, trading operations, and holding structures.

## Nevis Limited Liability Company (LLC)

The Nevis LLC combines the liability protection of a corporation with the flexibility of a partnership. Like the NBC, the Nevis LLC provides strong asset protection through charging order limitations. The LLC is particularly popular for family wealth holding, joint ventures, and structures where a non-corporate legal form is preferred. Nevis LLCs can be managed by members or by appointed managers.

## Trusts

The Nevis International Exempt Trust Ordinance provides a comprehensive framework for international trusts with asset protection features. Key provisions include a two-year statute of limitations for fraudulent transfer claims against trust assets, the ability for the settlor to retain certain powers without invalidating the trust, and strong spendthrift provisions protecting beneficiaries' interests from their creditors. Nevis trusts are administered by FSRC-licensed trustees.

## Foundations

St Kitts and Nevis also recognises foundation structures for international wealth planning. Foundations provide an alternative to trusts for clients from civil law backgrounds and are used for succession planning, philanthropic arrangements, and asset protection purposes.

## SECTION 4

# Citizenship by Investment

The St Kitts and Nevis Citizenship by Investment (CBI) programme, established in 1984, is the world's oldest continuously operating citizenship by investment programme. It grants full citizenship — and the associated passport — in exchange for a qualifying investment in the federation. St Kitts and Nevis citizenship provides visa-free or visa-on-arrival access to a significant number of countries including the United Kingdom and Schengen Area states.

## Investment Routes

The programme offers two principal investment routes. The Sustainable Island State Contribution (SISC) requires a non-refundable contribution to a government fund, with amounts varying depending on whether the application is for a single applicant or includes dependants. The real estate option requires the purchase of approved real estate meeting a minimum value threshold, with a holding period requirement. Both routes require a thorough due diligence process conducted by government-approved service providers.

## Due Diligence and Compliance

The St Kitts and Nevis CBI Unit applies a rigorous multi-tier due diligence process to all applicants. Applications must be submitted through licensed Authorised Persons. The programme has strengthened its due diligence framework significantly in recent years in response to international scrutiny of Caribbean CBI programmes. Applicants must have a clean criminal record and must not be subject to sanctions.

## Programme Evolution

The Caribbean CBI landscape has evolved significantly, with increased scrutiny from the European Union regarding third-country passport programmes and their potential use for sanctions circumvention. St Kitts and Nevis has engaged constructively with international partners on programme integrity while maintaining the programme as a key component of the federation's economic development strategy. Applicants and advisers should obtain current advice on the programme requirements and geopolitical context before proceeding.

## SECTION 5

# Key Service Categories

## Law Firms

Law firms specialising in corporate formation, fiduciary structures, CBI applications, real estate, and private client matters. With 25 profiled law firms, legal services are well-represented in the directory. Qualified local legal counsel is essential for Nevis structure formation and CBI applications.

## Trusts and Fiduciary Services

FSRC-licensed fiduciary providers offering trustee services, foundation administration, and related wealth planning services. With 28 profiled fiduciary services firms and 28 profiled trust firms, this is the largest service category in the St Kitts and Nevis directory, reflecting the jurisdiction's strong fiduciary heritage.

## Corporate Services

Formation and administration services for Nevis Business Corporations, LLCs, and federal companies. Corporate service providers manage registered office, directorship, and ongoing compliance for international clients.

## Property Services

Real estate services for CBI programme investors, residents, and international buyers. Property transactions linked to CBI investment routes require careful documentation and government programme compliance. 14 property service providers are profiled.

## Notary

Notarial and apostille services for documentation required in St Kitts and Nevis company formations, trust deeds, CBI applications, and international legal proceedings.

## Wealth Management, Accountancy and Tax

Wealth management firms serve resident UHNW clients and new citizens. Accountancy and tax advisory firms provide compliance, substance analysis, and CRS/FATCA advisory services for international structures.

## SECTION 6

# The Current Compliance Environment

St Kitts and Nevis has worked to align its regulatory framework with international AML/CFT standards through its CFATF membership and engagement with the OECD on transparency and exchange of information. The jurisdiction is not on the FATF grey list and participates in the OECD Common Reporting Standard.

## AML/CFT Framework

The AML/CFT framework is governed by the Proceeds of Crime Act and associated regulations, supplemented by FSRC guidance applicable to regulated entities. Financial institutions and designated non-financial businesses are required to apply risk-based customer due diligence, identify beneficial owners, conduct ongoing monitoring, and report suspicious transactions to the Financial Intelligence Unit (FIU). The CBI programme applies its own enhanced due diligence process to all citizenship applicants.

## CRS and FATCA

St Kitts and Nevis participates in the OECD Common Reporting Standard and exchanges financial account information with partner jurisdictions. FATCA compliance is implemented through a Model 1 IGA with the United States. Financial institutions and fiduciary providers are required to identify and report accounts held by foreign tax residents.

## Beneficial Ownership

FSRC-licensed entities are required to maintain accurate beneficial ownership records and make them available to the FSRC on request. The beneficial ownership framework has been strengthened in line with FATF recommendations on transparency of legal persons and legal arrangements.

## CFATF and FATF Status

2010	CFATF Mutual Evaluation — areas for improvement identified
2015	Follow-up process concluded; AML/CFT framework strengthened
2019	CRS implemented; automatic exchange of financial information begins
2022	CBI programme due diligence framework significantly enhanced
Current	Not on FATF grey list — CRS/FATCA participant

Current FATF, CFATF, and international status should always be verified with qualified advisers at the time of planning.

## SECTION 7

# Regulatory Considerations for 2026

St Kitts and Nevis in 2026 is navigating heightened international scrutiny of Caribbean citizenship by investment programmes while maintaining its position as an established offshore financial centre for Nevis corporate and fiduciary structures.

## CBI Programme Integrity and EU Scrutiny

The European Union has been increasingly critical of Caribbean CBI programmes, citing concerns about their potential use for sanctions circumvention, tax evasion, and money laundering. The EU has taken steps to limit visa-free access for certain CBI passport holders. St Kitts and Nevis has responded by strengthening due diligence procedures and engaging with EU authorities. Applicants and their advisers must obtain current advice on the programme's visa access position and any restrictions applicable to their personal circumstances.

## OECD Transparency and Substance

St Kitts and Nevis has committed to the OECD's global transparency and exchange of information standards. Entities incorporated in St Kitts and Nevis that conduct relevant geographically mobile activities must demonstrate adequate economic substance. Purely passive holding structures may have limited substance requirements, but operating entities and management companies require local substance analysis from qualified advisers.

## Nevis Structures — Continued Relevance

Notwithstanding increased international scrutiny, properly structured Nevis Business Corporations and LLCs remain highly effective vehicles for legitimate asset protection planning. The key is ensuring that the structures are used for genuine, lawful purposes — succession planning, business structuring, investment holding — with full compliance with CRS reporting, home-jurisdiction tax obligations, and beneficial ownership disclosure requirements.

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## Key Questions to Explore with a Qualified Adviser

1. What FSRC licensing or registration is required for the proposed financial services activity?
2. Is a Nevis Business Corporation, LLC, trust, or foundation the most appropriate vehicle, and what are the asset protection characteristics of each in the client's circumstances?
3. What are the CRS/FATCA reporting obligations for the proposed structure, and has the home jurisdiction tax position been confirmed?
4. What economic substance requirements apply to the Nevis entity, and can they be demonstrated on an ongoing basis?
5. For CBI applicants, has the current programme structure, visa access position, and EU scrutiny context been reviewed with a licensed Authorised Person?
6. What are the beneficial ownership disclosure obligations for the proposed structure in St Kitts and Nevis and in the beneficial owner's home jurisdiction?
7. Has qualified tax advice been obtained in the beneficial owner's home jurisdiction regarding the treatment of the offshore structure?

## SECTION 8

# SearchOffshore Directory

SearchOffshore profiles 80 professional firms across 9 service categories in St Kitts and Nevis. All profiled firms are either self-registered or sourced from public professional registers.

SERVICE CATEGORY	FIRMS	DIRECTORY
Fiduciary Services	28	<a href="#">View Listings</a>
Trusts	28	<a href="#">View Listings</a>
Law Firms	25	<a href="#">View Listings</a>
Property Services	14	<a href="#">View Listings</a>
Notary	12	<a href="#">View Listings</a>
Wealth Management	6	<a href="#">View Listings</a>
Corporate Services	9	<a href="#">View Listings</a>
Accountancy Firms	9	<a href="#">View Listings</a>
Tax Advisors	5	<a href="#">View Listings</a>



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[Browse the St Kitts and Nevis Directory](#)

[List Your Firm](#)

## SECTION 9

# Important Notices and Disclaimer

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## General Disclaimer

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The offshore regulatory environment changes frequently. Information reflects the position as understood at the time of publication in May 2026 and may become outdated. Information should not be relied upon without independent professional verification. Always seek advice from qualified legal, tax, and financial professionals in all relevant jurisdictions before making any decisions relating to offshore structures, trusts, or jurisdictional choices.

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## No Solicitation

Nothing in this guide constitutes a solicitation or recommendation to establish any offshore structure, invest in any jurisdiction, or engage any particular service provider. Offshore and international financial structures involve complex legal, tax, and regulatory considerations that vary significantly by jurisdiction and individual circumstance. The consequences of incorrectly structured arrangements can be severe. SearchOffshore strongly encourages all users to obtain qualified professional advice in all relevant jurisdictions.

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