

Establishing an Exempted Limited Partnership in Cayman Islands (Simplified Chinese)

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Establishing an Exempted Limited Partnership (ELP) in the Cayman Islands is a popular choice for investors seeking a flexible and tax-efficient structure. This article provides an overview of the key considerations and steps involved in setting up an ELP.

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ELP 是一种在开曼群岛设立的特殊合伙企业，其特点是不受《合伙企业法》的约束，且通常享有免税待遇。ELP 的结构灵活，适用于各种投资目的。

ELP 的设立过程相对简单，且费用较低。自 2014 年起，开曼群岛政府进一步简化了 ELP 的设立程序，使其更具吸引力。

ELP 的主要优势包括：

- ELP 通常享有免税待遇，且其收入在分配给合伙人之前无需缴纳所得税。
- ELP 的结构灵活，可以根据投资者的需求进行定制。
- ELP 的设立和运营费用相对较低。

然而，ELP 也存在一些潜在的风险和限制，投资者在设立前应充分了解。

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ELP 的设立和运营需要遵守开曼群岛的相关法律法规。投资者在设立 ELP 前应咨询专业的法律和商业顾问，以确保其结构的合法性和有效性。

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