



COMPARING: CYPRUS LIMITED PARTNERSHIP AND CYPRUS LIMITED

CRITERION	CYPRUS LIMITED PARTNERSHIP	CYPRUS LIMITED
Tax Advantages in Cyprus	Tax transparent	12.5% corporate income tax, but tax-free dividends
Operative Activities Outside Cyprus	More tax advantages	Better than a Holding
Recommended For	Remote digital entrepreneurs	Companies with operations and employees in Cyprus
Similar Legal Forms in the EU	Limited Partnership, SAS, SCS, KB	LLC, SARL, S.L., S.r.l., BV, Lda.
VAT Number	Available in Cyprus	Not always available in other EU countries
Advantages for Tax-Free Persons	Income Tax Free	12,5% Taxes