



ATLAS
STRENGTH. SUPPORT. SOLUTIONS.

PRIVATE WEALTH STRUCTURING

The Atlas Guide to *Foundations*

A standalone legal entity for asset protection, wealth structuring, succession planning and charitable purposes, built to ensure continuity across generations.

PROTECTION ♦ SUCCESSION ♦ CONFIDENTIALITY

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ATLAS CORPORATE SERVICES

Full formation and administration of Foundations, from structuring advice to helping appoint qualified Council Members.

Dubai · UAE



What is a *Foundation*?

A Foundation is a legal structure established under the Foundations Law, designed for asset protection, wealth structuring, succession planning, and charitable purposes.

Unlike traditional trusts, foundations are incorporated as standalone legal entities with their own legal personality, offering robust governance and control mechanisms.

- ◆ Standalone legal personality
- ◆ Assets ring-fenced from liabilities
- ◆ Robust governance & control

LEGAL FRAMEWORK

English common law & recognised commercial courts

The Common Law jurisdiction features an independent English common law legal system and is home to internationally recognised commercial courts. Its foundations regime is in line with best practice in other esteemed jurisdictions.

JERSEY

LIECHTENSTEIN

Benefits of a *Foundation*

01



Asset Protection

Assets are legally owned by the foundation and separated from personal and business liabilities.

02



Succession Planning

Supports the orderly transition of wealth and control, avoiding forced heirship.

03



Tax Efficiency

Benefit from the UAE's favourable tax environment, with potential Corporate Tax exemption where the conditions are met, and access to the UAE's double tax treaty network.

04



Confidentiality

Private by default, with non-public registers of founders and beneficiaries.

05



Legal Personality

Can own property, open bank accounts, enter contracts, and sue or be sued.

06



Flexible Purpose

Can be used for commercial, philanthropic, or personal objectives.

WHO IT IS FOR

A reliable vehicle to ring-fence assets and ensure continuity of purpose.

Foundations are particularly suitable for individuals, families and corporates seeking continuity across generations or strategic initiatives.

INDIVIDUALS

FAMILIES

CORPORATES

Foundation *vs* Trust

Both hold assets for the benefit of others, but they differ fundamentally in legal status, governance and ownership.



Foundation

A separate legal entity that holds and manages its own assets for a defined purpose or class of beneficiaries.

vs



Trust

A private legal relationship in which a trustee holds assets for the benefit of specific beneficiaries.

ASPECT	FOUNDATION	TRUST
Legal Structure	Independent legal entity / body corporate	Private legal relationship
Legal Status	Has its own legal personality	Not a separate legal person
Formation	Created by registration under specific laws	Created by a trust deed or will
Founder / Settlor	Founder	Settlor (person who creates the trust)
Manager	Foundation Council / Board manages assets and decisions	Trustee(s) manage assets and follow the trust deed
Beneficiaries	May or may not have beneficiaries; can include a purpose	Clearly named or defined
Control	Foundation Council / Board manages per charter and by-laws	Trustee(s) hold and manage assets
Who Owns the Assets?	The foundation owns the assets in its own name	Legally the trustee(s); beneficially the beneficiaries

HOW THE FOUNDER IS PROTECTED

Ownership

Assets are no longer owned by the founder personally.

Legal Shield

Strong protection from lawsuits and creditors.

Control Flexibility

Influence can be retained indirectly, not legally enforceable.

Tax Efficiency

Potential for deferral or minimisation, with proper structuring.

Privacy

High levels of discretion in well-chosen jurisdictions.

How a Foundation *is structured*

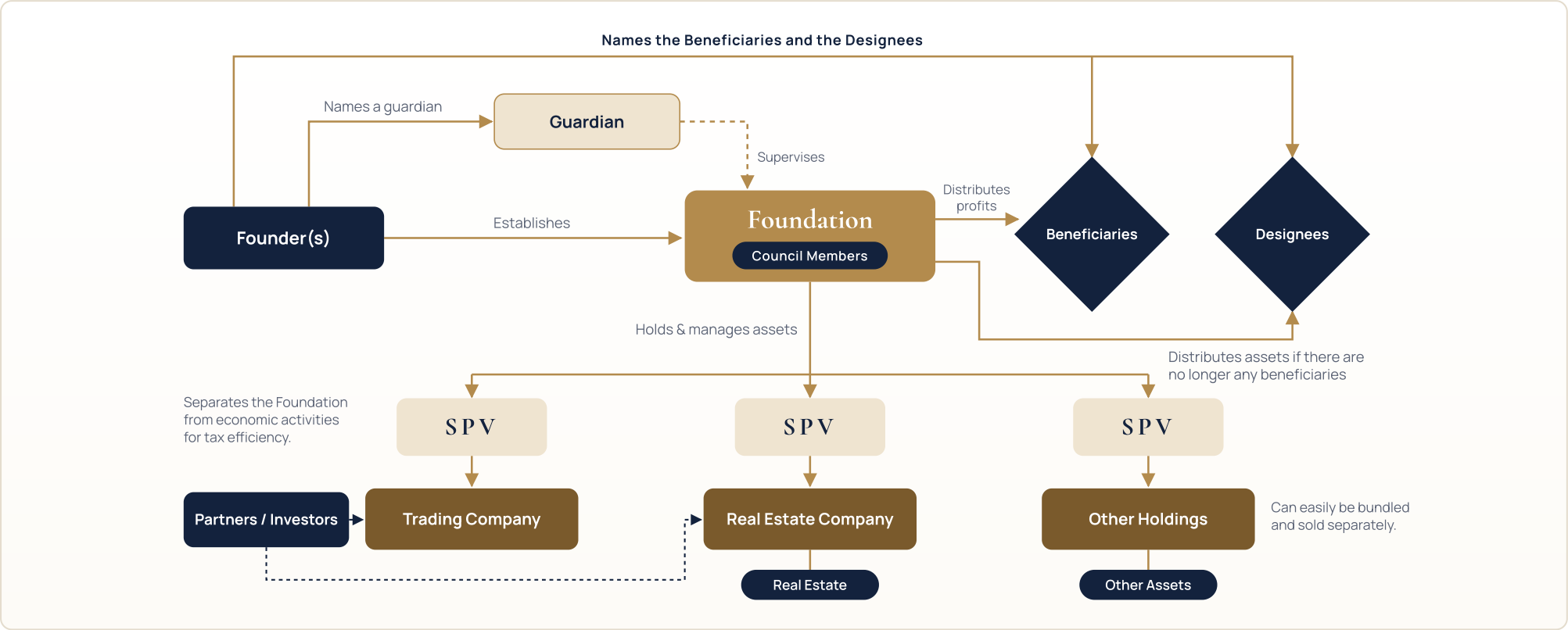
A Foundation comprises the following key parties, and can hold operating and investment assets through dedicated SPVs.

Founder
The person (or persons) who sets up the foundation and determines its initial charter and by-laws.

Foundation Council
Oversees management and ensures the purpose is fulfilled. Atlas can help you appoint qualified professionals.

Guardian OPTIONAL*
Supervises the Council and ensures accountability. *Required where the foundation has a charitable or specified non-charitable object.

Beneficiaries / Purpose
Exists to benefit persons or fulfil a specific purpose, for example family legacy, holding IP, investment holding.



Single Family Office *Comparison*

CRITERIA	BESPOKE FAMILY OFFICE	PACKAGED FAMILY OFFICE
Customisation & Flexibility	✓	✗
Control & Decision-Making	✓	✗
Compliance Oversight	✓	✗
Privacy & Confidentiality	✓	✓
Scalability	✓	✗
Tailored Investment Strategy	✓	✗
Regulatory Compliance Requirements	✓	✗
Speed of Decision-Making	✓	✗
Exit / Wind-Down Flexibility	✓	✗
Tax Planning Flexibility	✓	✗
Integration with Other Structures	✓	✗
Staffing Flexibility	✓	✓

✓ Advantage ✗ Limited

ABOUT ATLAS

Your partner in *Foundation setup*

At Atlas Corporate Services, we assist with the full formation and administration of Foundations, including:

- 01 Advising on structuring and tax setup
- 02 Coordinating with the Registrar of Companies
- 03 Helping appoint qualified Council Members
- 04 Providing ongoing compliance, tax and governance support

Ready to set up a Foundation? Contact Atlas today.

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