



# Cell structures in Guernsey and Jersey

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June 2016

There are two types of cell companies:

- The Protected Cell Company (PCC); and
- The Incorporated Cell Company (ICC) and its Incorporated Cells (ICs)

These are similar to segregated account companies used in some other jurisdictions. It is becoming a well recognised structure amongst international finance centres.

There are a few technical differences between cellular companies in Guernsey and Jersey but by and large they operate in similar ways.

## Protected Cell Companies

### Legal Structure

A PCC is a single legal entity with separate and distinct “cells” within it. Each cell may, but is not required to, have cell shares. A cell of a PCC cannot contract in its own name; it is the PCC which will be the contracting party, in respect of the relevant cell which must be identified.

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