Strategic memo

Prepared for the principal · Specimen · Private and confidential

1 · EXECUTIVE SUMMARY

Principal: founder, 41, UK tax resident. Spouse and three children aged 14, 11 and 7. Operating company in the UK; a secondary sale is under discussion in 18–24 months.

Objective: reduce single-jurisdiction exposure before the liquidity event, retain EU access for the family, and keep the operating business investable.

Recommendation. Sequence UAE residence first, Hungarian operating substance second, EU citizenship optionality third. Do not begin the EU route until the UK residency clock is demonstrably broken.

2 · OPTIONS MODELLED

Route	Capital	Timeline	Personal tax	EU access
UAE — Golden Visa	from $550,000	from 1 week	0% personal	None
Portugal — cultural heritage	from EUR 250,000	from 12 months	NHR where eligible	Full Schengen
Hungary — business residency	EUR 7,700 + EUR 1,500/mo	1–2 months	Standard Hungarian	Full Schengen
Greece — renovation route	from EUR 250,000	from 4 months	Non-resident	Full Schengen

3 · RECOMMENDED SEQUENCE

Months 0–3 — UAE residence. Property route. Trigger: complete before UK split-year treatment is claimed. Establishes a zero-tax personal base ahead of the secondary.

Months 2–5 — Hungarian Kft. Opened in parallel, not afterwards. Provides EU operating substance and a Schengen permit that does not depend on the UAE.

Month 12 onward — EU citizenship optionality. Portugal, once the UK clock is broken. The five-year horizon then runs in the background.

4 · RISK REGISTER

Risk	Severity	Owner	Mitigation
UK statutory residence test fails	High	Principal + UK counsel	Day-count log from month zero; no UK workdays in year one
Hungarian substance challenged	Medium	Mirsatori	Real payroll, resident director, minuted board meetings
UAE valuation shortfall	Medium	Mirsatori	Pre-approved developer list; independent valuation before exchange
Secondary sale accelerates	High	Principal	Structure completes before signing; reviewed at every milestone

5 · IMPLEMENTATION SKETCH

Capital, year one: approximately $550,000 recoverable property, EUR 7,700 share capital, plus government and professional fees.

First residence card in four to six weeks. Full structure operating in six to nine months.

6 · SIGN-OFF

Prepared by __________________________ Reviewed _______________

Principal acknowledgement __________________________

This specimen mirrors the structure of a live Mirsatori strategic memo. In an engagement, each section is populated against the principal's own position and is delivered under signed NDA.