La clause de but d'une fondation de protocole zougoise

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

La fondation suisse est un patrimoine affecté doté de la personnalité juridique, créé par un fondateur en vue d'un but que le conseil de fondation doit poursuivre et dont l'autorité de surveillance contrôle le respect.[1] La clause de but est la constitution de la fondation. Elle ne peut être modifiée que dans les conditions des art. 85 et 86 CC, avec l'approbation de l'autorité de surveillance. Un but trop étroit étouffe la fondation. Un but trop large incite l'autorité à se demander si la fondation n'est pas en réalité un instrument au service des intérêts commerciaux des fondateurs. La clause ci-dessous a passé l'examen de l'autorité de surveillance dans plusieurs variantes. Ses éléments sont la coloration d'utilité publique (soutien à un protocole ouvert), l'interdiction de distribution et les limites de l'activité commerciale.

> **Purpose.** The purpose of the Foundation is to promote and support the development, security, decentralisation and adoption of the [Name] protocol, an open-source, permissionless software protocol for [function], for the benefit of its users and of the public. In pursuit of this purpose the Foundation may in particular: (a) fund, commission and publish research and software development; (b) award grants to developers, researchers and organisations; (c) organise and fund

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

education, events and community programmes; (d) hold, manage and deploy [Name] tokens and other assets, including by participating in the governance and validation of the protocol; (e) protect intellectual property associated with the protocol and license it on open terms; and (f) engage with public authorities, standards bodies and other stakeholders.

Limits. The Foundation pursues no commercial purpose and does not seek to make a profit. It may carry on economic activities only in so far as they serve the Purpose and are subordinate to it. The Foundation does not grant loans, guarantees or benefits to the founder, to members of the Foundation Board or to persons closely connected with them. The Foundation does not distribute its assets or income to any person except in furtherance of the Purpose.

Assets. The founder endows the Foundation with [amount in Swiss francs] and [number] [Name] tokens. The Foundation may accept further contributions that are compatible with the Purpose. Tokens held by the Foundation shall be managed in accordance with the Foundation's investment and treasury regulations, which the Foundation Board adopts and may amend with notice to the supervisory authority.

Dissolution. On dissolution the remaining assets shall be transferred to a tax-exempt entity with its seat in Switzerland pursuing the same or a similar purpose, and may not revert to the founder or to any member of the Foundation Board.

Le statut fiscal de la fondation dépend de la clause de but et du comportement effectif. L'exonération selon l'art. 56, let. g, LIFD suppose la poursuite exclusive et irrévocable d'un but de service public ou d'utilité publique et l'absence d'intérêt propre, condition que de nombreuses fondations de protocole ne remplissent pas parce que les fondateurs conservent des intérêts économiques dans le jeton.[2] La

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

clause est rédigée de manière à permettre de demander l'exonération sans en dépendre. La clause de dissolution reprend l'exigence standard de l'administration fiscale.

Notes

1. Code civil, art. 80 ss ; art. 84 (surveillance) ; l'Autorité fédérale de surveillance des fondations (ASF) surveille les fondations à rayonnement national ou international, ce qui inclut presque toutes les fondations de protocole zougoises ; voir Partie P, chapitre II. ↩
2. LIFD, art. 56, let. g ; la pratique de l'administration fiscale zougoise concernant les fondations de protocole est examinée dans la Partie G, chapitre IV. ↩

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.