La situation des places en 2026

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Avec la fondation et l'association, la Suisse dispose de la pratique la plus développée au monde pour donner aux protocoles un ancrage juridique. Les autorités zougoises de surveillance et fiscales ont examiné des centaines de fondations de protocoles et savent à quoi elles ont affaire. Singapour dispose, avec la CLG, d'une forme utilisable mais mal adaptée et, depuis le régime DTSP, d'un environnement réglementaire dans lequel une enveloppe de protocole qui fournit un quelconque service au monde entier n'est pas la bienvenue. La combinaison que la plupart des clients de l'auteur adoptent en 2026 associe une fondation ou une association suisse pour la gouvernance et la trésorerie, une société d'exploitation singapourienne ou autre pour le développement, et une séparation rigoureuse entre les deux : l'entité suisse ne fournit jamais de service et l'entité singapourienne ne détient jamais la trésorerie. La partie P, chapitre II et le chapitre III exposent la structuration en détail.

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