Die Wahl zwischen einem Fonds in Singapur und einem Schweizer Fonds

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Die Entscheidung hängt von den Anlegern, der Strategie und dem oben beschriebenen Token-Problem ab. Die folgende Tabelle fasst die Punkte zusammen, die bei den meisten Mandaten den Ausschlag geben. Teil P, Kapitel VI baut den Vergleich zu einem Strukturierungsleitfaden aus.

Faktor	**Singapur: VCC nach s. 13O / 13U**	**Schweizer L-QIF**
Aufsichtsrechtliche Genehmigung des Fonds	Steuerliche Genehmigung der MAS; keine Produktgenehmigung	Keine; der Verwalter braucht eine FINMA-Bewilligung
Dauer bis zur Lancierung	3–6 Monate	2–4 Monate
Direkt gehaltene Payment Token	Zulässig; Einkünfte nicht befreit	Zulässig im Rahmen der Anlagevorschriften für L-QIF
Steuer auf Fondsebene	Befreit für designated investments; 17 % auf den Rest	Transparent (FCP, SICAV) oder besteuert (SICAF)

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Faktor	Singapur: VCC nach s. 13O / 13U	Schweizer L-QIF
Mindestgröße für den Steuerstatus	5 Millionen S$ (13O) / 50 Millionen S$ (13U) in designated investments	Keine
Lokale Substanz	Administrator, Investment Professionals, Ausgaben	Schweizer Fondsleitung oder Verwalter
Anlegerkreis	Weltweit; Anleger aus Singapur unter 13U unproblematisch	Nur qualifizierte Anleger
Tokenisierte Anteile	Zulässig; Pilotprojekte unter Project Guardian	Zulässig als Registerwertrechte
Zugang zu Abkommen	Ja für in Singapur ansässige VCC	Begrenzt; abhängig von der Fondsform

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