迪拜与阿拉伯联合酋长国

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

2022年，迪拜设立了全球首个专门监管虚拟资产的机构。《2022年第4号迪拜酋长国虚拟资产监管法》于2022年2月28日颁布。该法设立了迪拜虚拟资产监管局（VARA），作为一家公共法人，对酋长国境内包括自由区在内的虚拟资产活动行使管辖权。迪拜国际金融中心不在其列，因为该中心由迪拜金融服务管理局依据其自身规则手册进行监管。[1]VARA于2023年2月发布其规则手册，此后以其他任何监管机构都无法企及的速度向交易所、经纪商、托管机构和顾问发牌。阿布扎比的ADGM自2018年起通过其金融服务监管局监管虚拟资产，吸引了多家交易所以及若干协议基金会的库存资金。

对新加坡或瑞士客户而言，迪拜的吸引力显而易见：没有个人所得税；自2023年6月起征收百分之九的企业所得税，符合条件的自由区收入可获豁免；监管机构在数月内即可发牌；政府公开争取该行业。顾虑同样显而易见。该制度尚属年轻，且已多次修订。持牌企业获取银行服务仍比在新加坡困难。迪拜本土法院以阿拉伯语适用大陆法，只有DIFC法院提供以英语进行的普通法诉讼。此外，金融行动特别工作组于2022年3月至2024年2月期间将阿拉伯联合酋长国列为受加强监控的司法管辖区，这表明声誉风险可以多么迅速地附着上身。[2]第O部分第IV章对阿联酋制度进行全面比较。在我的

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执业实践中，迪拜最常作为架构中的第三个司法管辖区出现，用于需要快速取得牌照的交易或做市实体，而库存资金留在楚格（Zug），基金则设在新加坡。

注释

1. Law No. (4) of 2022 Regulating Virtual Assets in the Emirate of Dubai，2022年2月28日颁布，第3条（适用范围：酋长国，包括特别开发区和自由区，但不包括迪拜国际金融中心）及第4条（设立迪拜虚拟资产监管局），文本以Dubai Legislation门户网站公布者为准。↩
2. FATF，“Jurisdictions under Increased Monitoring”，阿拉伯联合酋长国于2022年3月被列入，2024年2月被移除；UAE Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses，适用于2023年6月1日或之后开始的财政年度。↩

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

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