家庭、教育与生活质感

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税务和居留许可决定迁居是否可行，家庭则决定迁居能否持久。两个中心都有需要排队等位的优秀国际学校，生活成本都很高，公共行政的质量也都是来自大国的创始人不太熟悉的。客户在一年后反馈的差异如下。楚格很小，距苏黎世二十五分钟车程，距阿尔卑斯山一小时。其工作时间与欧洲以及美国的上午重叠，但与亚洲不重叠。新加坡是一个拥有六百万人口的城市国家，工作时间与亚洲以及欧洲的上午重叠，但与美国市场的交易时间不重叠；气候属热带，前往亚洲主要中心的旅行时间为五至八小时。投资者和交易所合作伙伴在亚洲的创始人，会发现新加坡是自然的基地，反之亦然。

一个经常被忽视的问题涉及配偶。在瑞士，定额课税制度要求夫妻双方都满足条件，因此在苏黎世找到工作的配偶会使夫妻双方都丧失该制度待遇。[1] 在新加坡，家属准证持有人只有取得单独的同意书或自己的准证后才能工作，因此需要为有事业追求的配偶做好规划。在两国，离婚都会波及代币头寸。瑞士的所得财产参与制将婚姻存续期间累积的收益视为可分割财产，而新加坡的《1961年妇女宪章》则赋予法院对婚姻资产的广泛裁量权。第VIII章将再讨论婚姻协议。

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注释

1. DFTA，SR 642.11，第14条第2款；瑞士联邦税务局2018年7月24日第44号通函，第2.4节。 ↩

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