本书阅读指南

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本书共十七个部分，另附若干附录。A部分为总览。B部分面向律师讲解技术原理与代币分类，内容以理解法律后果所必需的程度为限。C至H部分论述瑞士：基础与“加密谷”、私法、金融市场监管、反洗钱与制裁、税务，以及刑法连同执行与破产。I至N部分按同一顺序论述新加坡。O部分从七个维度对两者进行比较，并将其与欧盟、香港、美国、英国和阿拉伯联合酋长国加以对照。P部分为架构设计部分，探讨如何将两套制度结合运用。Q部分为实务工具箱，包括决策指南、核对清单、示范条款、路线图、监管机构名录以及四十个客户常见问题。附录收录大事年表，以及法律法规、判例和监管指引一览表。

面对具体问题的读者，应从Q部分入手，找到相应的决策指南或核对清单，再按交叉索引回到各实体部分。希望了解其中一套制度的读者，应依次阅读C至H部分或I至N部分。为跨境架构提供咨询的读者，应先读O部分，再读P部分。全书交叉索引均采用目录中的部分字母和章节编号，例如“参见第E部分第III章”，即指瑞士监管部分中关于《金融机构法》的章节。

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大多数章节中的比较表格采用固定格式：左栏列出问题，中栏给出瑞士的答案，右栏给出新加坡的答案。若答案取决于具体事实，表格会予以说明，并指向分析相关事实的章节。表格仅为概要，绝不能取代正文。

读者	首先阅读	继而阅读
选择枢纽地的创始人	第Q部分第I章（决策指南）	第P部分第I–V章
持牌机构的总法律顾问或首席财务官	第O部分第I章（七个维度）	第E、F、K、L部分
家族办公室或投资者	第P部分第VII章	第G和M部分
基金经理	第P部分第VI章	第E部分第VI章；第M部分第IV章
受托人或遗嘱执行人	第P部分第VIII章	第D部分第VIII章；第J部分第VII章
律师同行或税务顾问（Steuerberater）	第A部分第V章	论述您较不熟悉之制度的部分

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