楚格协议基金会的宗旨条款

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瑞士基金会是具有法人资格的专用财产，由创立人为某一宗旨而设立，基金会理事会（Stiftungsrat）必须追求该宗旨，监管机关则对此进行监督。[1]宗旨条款就是基金会的根本大法。除依《瑞士民法典》第85条及第86条并经监管机关批准外，宗旨条款不得变更。宗旨过窄，会扼杀基金会。宗旨过宽，则会促使监管机关追问：该基金会实际上是否只是服务于创始人商业利益的工具。以下条款的多个变体已通过监管审查。其要素包括公益色彩（支持开放协议）、不分配规则以及对商业活动的限制。

> **宗旨**。本基金会的宗旨是为用户和公众的利益，促进和支持[名称]协议的开发、安全、去中心化和普及；[名称]协议是一种用于[功能]的开源、无须许可的软件协议。为实现此宗旨，本基金会尤其可以：(a) 资助、委托和发表研究及软件开发成果；(b) 向开发者、研究人员和组织发放资助；(c) 组织和资助教育、活动及社区项目；(d) 持有、管理和运用[名称]代币及其他资产，包括通过参与协议的治理和验证；(e) 保护与协议相关的知识产权，并以开放条款授予许可；以及 (f) 与公共机关、标准制定机构及其他利益相关方开展合作。

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限制。本基金会不追求商业目的，不以营利为目标。本基金会仅在有助于实现宗旨并从属于宗旨的范围内从事经济活动。本基金会不向创立人、基金会理事会成员或与其关系密切的人士提供贷款、担保或利益。除为实现宗旨外，本基金会不向任何人分配其资产或收入。

财产。创立人向本基金会捐赠[瑞士法郎金额]及[数量]枚[名称]代币。本基金会可接受与宗旨相符的进一步捐赠。本基金会持有的代币应依照基金会的投资及资金管理规章进行管理；该规章由基金会理事会通过，并可在通知监管机关后修订。

解散。解散时，剩余财产应转让给一家住所位于瑞士、追求相同或类似宗旨的免税实体，且不得回归创立人或任何基金会理事会成员。

基金会的税务地位取决于宗旨条款及其实际行为。依《联邦直接税法》第56条第g项获得免税，要求专门且不可撤销地追求公共或慈善宗旨，并且不存在自身利益；许多协议基金会无法满足这一要求，因为创始人在代币中保留了经济利益。[2]该条款的起草方式使基金会可以申请免税，但并不依赖于免税。解散条款遵循税务机关的标准要求。

注释

1. Civil Code第80条以下；第84条（监督）；联邦基金会监管局（ESA）负责监督具有全国或国际范围的基金会，楚格几乎所有协议基金会均在其列；参见第P部分第II章。↩
2. DFTA第56条第g项；楚格税务局关于协议基金会的实践，参见第G部分第IV章的讨论。↩

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