从新加坡迁往瑞士

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反向迁移较少见，但随着家族回流欧洲，这种情况日益增多。除视同行权规则外，新加坡不征收离境税，因此创始人离开时其代币不被征税。抵达瑞士后，他自设立住所之日起须就全球收入和财富纳税。他的代币按抵达当年12月31日的市值计入瑞士财富税税基。他的质押奖励、借贷收入和空投自抵达之日起成为应税收入。他属于私人投资者还是职业交易者，要根据第36号通函和联邦税务局（FTA）关于加密资产的实务重新评估。IRAS从未质疑过的交易模式，在瑞士可能被归类为职业交易。[1]

另一种选择是楚格州的定额课税，适用于在此前十年内不是瑞士居民、且不在瑞士从事任何受雇工作的创始人。打算在楚格经营其协议的创始人不能采用这一方式，因为经营协议属于在瑞士从事营利活动。已出售企业、希望作为投资者在楚格生活的创始人则可以采用。无论代币组合规模大小，定额课税几乎总是比包括财富税在内的普通课税更便宜。第G部分第VI章列出了相关条件，第P部分第I章则作了测算。这一决定还取决于居留许可。不受雇的非欧盟公民申请瑞士B类许可，须采用定额课税并对该州具有财政利益，或拥有足够的养老金类收入。州移民局和税务局会就申请进行协调。

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注释

1. Federal Tax Administration (FTA; ESTV)，2012年7月27日关于职业证券交易的第36号通函，以及FTA关于加密货币和代币的工作文件现行版本。参见第G部分第II章。 ↩

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