跨境信托

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新加坡并非1985年7月1日《海牙信托公约》（Hague Trusts Convention）的缔约国。瑞士批准了该公约，自2007年7月1日起生效，并在《瑞士国际私法》（IPRG/PILA）第149a条至第149e条中予以落实。因此，持有代币的新加坡法律信托在瑞士依该公约获得承认。瑞士法院会就其有效性、解释和管理适用新加坡法律。[1] 反过来的情形则比表面看起来简单。联邦委员会于2024年放弃了瑞士信托法案（第D部分第VIII章），瑞士没有国内信托法，因此也就没有需要在新加坡获得承认的瑞士信托。希望设立信托的瑞士委托人会选用外国法律；当受托人和资产位于亚洲时，常常选用新加坡法律。新加坡在普通法上通过适用所选择的法律来承认外国法律信托。《受托人法》仅在信托受新加坡法律管辖的范围内适用。

跨境视角

一个成员分处楚格和新加坡的家族，若希望以单一工具持有其数字资产，通常会发现：以持牌信托公司为受托人的新加坡法律信托是最实用的答案。瑞士依据《海牙公约》承认这种信托。新加坡按属地原则对其征税；如果信托符合相关所得税规定的条件，受托人的交易收益可能获得豁免（第M部分第

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IV章）。瑞士居民受益人就所获分配在瑞士纳税；如果是可撤销信托，则就基础资产视同委托人的资产纳税（第G部分第IX章）。代币应存放于MAS持牌托管机构，并以受托人为受益人设立托管信托。家族必须接受的是：只有受托人控制密钥。如果在某一架构中，家族成员保留一把密钥，并可在未经受托人配合的情况下转移资产，那么这一架构就是一个迟早会被识破的虚假安排（sham）。

注释

1. Hague Convention on the Law Applicable to Trusts and on their Recognition of 1 July 1985，自2007年7月1日起对瑞士生效（SR 0.221.371）。PILA第149a–149e条（SR 291）。 ↩

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