Escolher entre um fundo de Singapura e um fundo suíço

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A decisão depende dos investidores, da estratégia e do problema dos tokens descrito acima. A tabela a seguir resume os pontos que decidem a maioria dos mandatos. A Parte P, Capítulo VI desenvolve a comparação em um guia de estruturação.

Fator	**VCC de Singapura, seção 13O / 13U**	**L-QIF suíço**
Aprovação regulatória do fundo	Concessão fiscal da MAS; sem aprovação do produto	Nenhuma; o gestor deve ser licenciado pela FINMA
Prazo para lançamento	3–6 meses	2–4 meses
Tokens de pagamento diretos	Permitidos; renda não isenta	Permitidos dentro das regras de investimento do L-QIF
Tributação no nível do fundo	Isenta sobre investimentos designados; 17% sobre o restante	Transparente (FCP, SICAV) ou tributado (SICAF)
		Nenhum

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Fator	VCC de Singapura, seção 13O / 13U	L-QIF suíço
Tamanho mínimo para o status fiscal	S$ 5 milhões (13O) / S$ 50 milhões (13U) em investimentos designados	
Substância local	Administrador, profissionais de investimentos, despesas	Sociedade gestora de fundos ou gestor suíço
Base de investidores	Global; investidores de Singapura sem problema na 13U	Apenas investidores qualificados
Quotas tokenizadas	Permitidas; projetos-piloto do Project Guardian	Permitidas como valores mobiliários registrais (ledger-based securities)
Acesso a tratados	Sim, para VCC residente em Singapura	Limitado; depende da forma do fundo

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