Visão comparada: os veículos suíços e seus equivalentes em Singapura

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Quem leu o Capítulo III perceberá que cada veículo suíço tem um análogo em Singapura de forma semelhante e textura diferente. A AG corresponde à private company limited by shares e a fundação à company limited by guarantee. A associação não tem equivalente próximo, salvo a registered society, enquanto a filial tem seu gêmeo singapuriano na registered foreign company. As diferenças decisivas são duas. As fundações suíças são supervisionadas por uma autoridade estatal que examina a finalidade e a governança, ao passo que uma CLG de Singapura é uma sociedade com membros e sem supervisor externo além do regime de arquivamentos da ACRA. A fundação suíça oferece, portanto, maior segurança à comunidade, mas menos flexibilidade ao fundador. O direito societário suíço torna públicos os sócios de uma GmbH e exige um representante residente. Singapura exige um administrador (director) residente e torna públicos os administradores e acionistas de todas as sociedades. Nenhum dos dois centros oferece anonimato da titularidade no nível da entidade.

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Função	Veículo suíço	Veículo de Singapura (Capítulo III)
Negócio operacional, com proprietários e alienável	AG ou GmbH	Private company limited by shares
Tesouraria do protocolo sem proprietários	Fundação (arts. 80 e seguintes do CC)	Company limited by guarantee
DAO governada pelos membros	Associação (arts. 60 e seguintes do CC)	Society ou CLG com voto dos membros
Veículo de fundo	L-QIF, SICAV, LPCI (Capítulo VI)	VCC (Capítulo VI)
Presença local de uma sociedade estrangeira	Filial (art. 952 do CO)	Registered foreign company (Parte 11 do Companies Act)
Supervisor externo da governança	Autoridade de supervisão das fundações	Nenhum (apenas arquivamentos na ACRA)
Publicidade dos proprietários	Sócios da GmbH públicos; acionistas da AG não	Acionistas e administradores públicos

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