A situação dos polos em 2026

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Com a fundação e a associação, a Suíça tem a prática mais desenvolvida do mundo para dar aos protocolos um domicílio jurídico. As autoridades de supervisão e tributárias de Zug já examinaram centenas de fundações de protocolos e sabem o que têm diante de si. Singapura dispõe, com a CLG, de uma forma viável, mas pouco adequada, e, desde o regime DTSP, de um ambiente regulatório em que um invólucro de protocolo que preste qualquer serviço ao mundo não é bem-vindo. A combinação que a maioria dos clientes do autor adota em 2026 é uma fundação ou associação suíça para a governança e a tesouraria, uma sociedade operacional em Singapura ou em outro lugar para o desenvolvimento e uma separação cuidadosa entre ambas, de modo que a entidade suíça nunca preste serviços e a entidade de Singapura nunca detenha a tesouraria. A Parte P, Capítulo II, e o Capítulo III expõem a estruturação em detalhe.

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