A estratégia de gestão patrimonial dos anos 2000: resumo

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A partir de 1998, o governo de Singapura e a Monetary Authority of Singapore (MAS) seguiram uma estratégia deliberada para transformar a cidade num centro global de gestão de ativos e de gestão patrimonial, recorrendo a mandatos públicos confiados a gestores privados, a isenções fiscais, ao Wealth Management Institute de 2003 e à abolição do imposto sobre heranças (estate duty) em 2008. A seção 47 do Banking Act, com nova redação de 2001, criou um regime legal fechado de sigilo bancário com sanções penais, que o Court of Appeal, em *Susilawati*, confirmou como excludente das exceções da common law. O Trustees (Amendment) Act 2004 modernizou o direito dos trusts com um prazo fixo de perpetuidade de 100 anos, proteção contra a herança forçada (forced heirship) estrangeira e um poder limitado dos instituidores para reservar funções de investimento, enquanto o Trust Companies Act 2005 submeteu os trustees profissionais à licença da MAS a partir de 1º de fevereiro de 2006. Bancos privados suíços, europeus e asiáticos transformaram seus escritórios em Singapura em centros de contabilização (booking centres), movimento acelerado pela pressão sobre o sigilo suíço depois de 2008 e simbolizado pela criação do Bank of Singapore em 2010. Singapura e Genebra saíram da década

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como concorrentes pelo patrimônio asiático e como centros de contabilização complementares dos mesmos grupos bancários, ambos obrigados a substituir o sigilo pela integridade como base de sua atratividade.

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