Visión comparada: los vehículos suizos frente a sus equivalentes en Singapur

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El lector que haya leído el capítulo III verá que cada vehículo suizo tiene un análogo en Singapur de forma similar y textura distinta. La AG corresponde a la private company limited by shares y la fundación a la company limited by guarantee. La asociación no tiene un equivalente cercano, salvo la registered society, mientras que la sucursal tiene su gemela singapurense en la registered foreign company. Las diferencias decisivas son dos. Las fundaciones suizas están supervisadas por una autoridad estatal que revisa el fin y la gobernanza, mientras que una CLG de Singapur es una sociedad con miembros y sin supervisor externo más allá del régimen de presentación de documentos ante la ACRA. La fundación suiza ofrece, por tanto, más garantías a una comunidad, pero menos flexibilidad a un fundador. El Derecho de sociedades suizo hace públicos los socios de una GmbH y exige un representante residente. Singapur exige un administrador (director) residente y hace públicos los administradores y los accionistas de todas las sociedades. Ninguno de los dos centros ofrece anonimato de la titularidad a nivel de la entidad.

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Función	Vehículo suizo	Vehículo singapurense (capítulo III)
Negocio operativo, con propietarios y vendible	AG o GmbH	Private company limited by shares
Tesorería del protocolo sin propietarios	Fundación (arts. 80 y ss. CC)	Company limited by guarantee
DAO gobernada por sus miembros	Asociación (arts. 60 y ss. CC)	Society o CLG con voto de los miembros
Vehículo de fondos	L-QIF, SICAV, LPCI (capítulo VI)	VCC (capítulo VI)
Presencia local de una sociedad extranjera	Sucursal (art. 952 CO)	Registered foreign company (Part 11 Companies Act)
Supervisor externo de la gobernanza	Autoridad de supervisión de fundaciones	Ninguno (solo presentaciones ante la ACRA)
Publicidad de los propietarios	Socios de la GmbH públicos; accionistas de la AG no	Accionistas y administradores públicos

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