La situación de los centros en 2026

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Con la fundación y la asociación, Suiza cuenta con la práctica más desarrollada del mundo para dar a los protocolos un hogar jurídico. Las autoridades de supervisión y tributarias de Zug han examinado cientos de fundaciones de protocolos y saben lo que tienen delante. Singapur dispone, con la CLG, de una forma viable pero poco adecuada y, desde la implantación del régimen DTSP, de un entorno regulatorio en el que un envoltorio jurídico de protocolo que preste cualquier servicio al resto del mundo no es bienvenido. La combinación que adopta en 2026 la mayoría de los clientes del autor es una fundación o asociación suiza para la gobernanza y la tesorería, una sociedad operativa singapurense o de otra jurisdicción para el desarrollo y una separación cuidadosa entre ambas, de modo que la entidad suiza nunca preste un servicio y la entidad singapurense nunca custodie la tesorería. La Parte P, capítulo II, y el capítulo III exponen en detalle la estructuración.

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