# 給必須作出決定的讀者的總結比較

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本部分展示了一個稅制：對投資者寬厚，對交易者要求嚴格，對代幣本身不偏不倚，並日益堅持實質。對創辦人而言，新加坡沒有資本增值稅，受僱所得稅率最高為24%，亦沒有離境稅；瑞士的稅率則在很大程度上視乎所在州而定，而財富稅只有按開支課稅才能免除。對公司而言，新加坡對交易利潤徵收17%的稅，豁免資本收益，其基金制度尚未接納支付代幣；楚格的利得稅約為12%，但適用於所有收益。對家族辦公室而言，新加坡提供獲豁免的基金，代價是須符合人員、開支及本地投資的要求；楚格提供按開支課稅，代價是放棄在瑞士受僱工作。對所有人而言，自2027年起，兩個樞紐都會知道對方交易所申報的資料。未申報錢包的時代，將在兩地同時結束。

因此，在兩個樞紐之間作出選擇，很少單憑稅務考慮。本書第P部分會把本部分及第G部分的內容，轉化為創辦人、基金經理或家族實際依循的決策步驟。讀到這裏的讀者已經了解新加坡的規則。下一個問題是，哪些規則應適用於他。

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