在新加坡基金與瑞士基金之間作選擇

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決定取決於投資者、策略及上文所述的代幣問題。下表概述決定大部分委託的要點。第P部分第VI章把這項比較發展為一份結構設計指南。

因素	新加坡第13O條／第13U條VCC	瑞士L-QIF
基金的監管批准	新加坡金融管理局（MAS）的稅務優惠批准；無須產品批准	無；基金經理必須獲瑞士金融市場監管局（FINMA）發牌
推出所需時間	3至6個月	2至4個月
直接持有支付代幣	容許；收入不獲豁免	在L-QIF投資規則範圍內容許
基金層面稅項	指定投資獲豁免；其餘按17%課稅	透明（FCP、SICAV）或課稅（SICAF）
取得稅務地位的最低規模	指定投資500萬新加坡元（13O）／5,000萬新加坡元（13U）	無

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因素	新加坡第13O條／第13U條VCC	瑞士L-QIF
本地實質	行政管理人、投資專業人員、開支	瑞士基金管理公司或基金經理
投資者基礎	全球；在13U下新加坡投資者不成問題	只限合格投資者
代幣化單位	容許；Guardian項目試驗計劃	作為帳本證券容許
協定待遇	新加坡居民VCC可享有	有限；視乎基金形式

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