杜拜與阿拉伯聯合酋長國

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杜拜於2022年設立了全球首個專責虛擬資產的監管機構。《2022年第4號杜拜酋長國虛擬資產監管法》於2022年2月28日頒布。該法設立杜拜虛擬資產監管局（VARA），作為一家公營機構，對酋長國內（包括其自由區）的虛擬資產活動具有管轄權。杜拜國際金融中心（DIFC）不在此列，因為該處由杜拜金融服務管理局按其本身的規則手冊監管。[1]VARA於2023年2月發表其規則手冊，此後向交易所、經紀、託管人及顧問發牌，速度之快是其他監管機構所不及的。阿布扎比的阿布扎比環球市場（ADGM）自2018年起透過其金融服務監管局規管虛擬資產，已吸引多家交易所及數個協議基金會的庫藏資金進駐。

對新加坡或瑞士客戶而言，吸引之處顯而易見：沒有個人所得稅；自2023年6月起公司稅率為百分之九，合資格的自由區收入可獲豁免；監管機構在數月內發牌；政府公開爭取業界進駐。保留之處同樣明顯。該制度年資尚淺，並曾多次修訂。持牌公司要取得銀行服務仍比在新加坡困難。杜拜境內（非自由區）法院以阿拉伯文適用大陸法，只有DIFC法院提供以英語進行的普通法訴訟。此外，財務行動特別組織（FATF）由2022年3月至2024年2月將阿拉伯聯合酋長國列為「受加強監察司法管轄區」，顯示聲譽風險可以來得

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多快。[2]第O部分第IV章全面比較阿聯酋的制度。在我的執業經驗中，杜拜最常作為架構中的第三個司法管轄區出現，用於需要快速取得牌照的交易或做市實體，而庫藏資金留在楚格，基金則設於新加坡。

註釋

1. Law No. (4) of 2022 Regulating Virtual Assets in the Emirate of Dubai，2022年2月28日頒布，第3條（範圍：酋長國，包括特別發展區及自由區，但不包括杜拜國際金融中心）及第4條（設立杜拜虛擬資產監管局），以Dubai Legislation入口網站公布的文本為準。↩
2. FATF，"Jurisdictions under Increased Monitoring"，於2022年3月將阿拉伯聯合酋長國列入，2024年2月剔除；UAE Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses，適用於2023年6月1日或之後開始的財政年度。↩

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