家庭、教育與生活質感

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

稅務及准證決定遷居是否可行，家庭則決定能否長久。兩個樞紐都有須輪候的優秀國際學校，生活費都高昂，而兩地公共行政的質素，都是來自較大國家的創辦人所不習慣的。客戶在一年後反映的差異如下。楚格地方細小，距離蘇黎世二十五分鐘，距離阿爾卑斯山一小時。工作時間與歐洲及美國上午重疊，但不與亞洲重疊。新加坡是人口六百萬的城市國家，工作時間與亞洲及歐洲上午重疊，但不與美國市場交易時間重疊；當地屬熱帶氣候，前往亞洲主要中心需時五至八小時。投資者及交易所合作夥伴在亞洲的創辦人，會發現新加坡是自然的基地，反之亦然。

一個經常被忽略的問題涉及配偶。在瑞士，按開支課稅制度要求夫婦雙方均符合條件，因此在蘇黎世就業的配偶會令夫婦二人喪失該制度的資格。[1]在新加坡，家屬准證持有人只有在另行取得同意書或自己的准證後才可工作，因此有事業的配偶需要預先規劃。在任何一國離婚，都會影響代幣持倉。瑞士的婚後所得分享制把婚姻期間累積的收益視為可分割，而新加坡的《1961年婦女憲章》則賦予法院對婚姻資產的廣泛酌情權。第VIII章會再討論婚姻協議。

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註釋

1. DFTA，SR 642.11，第14條第2款；FTA Circular No. 44，2018年7月24日，第2.4節。 ↩

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com