各部分如何互相對應

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

本書的瑞士部分與新加坡部分依循相同次序：基礎與機構、私法、金融市場監管、反洗錢與制裁、稅務，以及刑法連同強制執行與破產。在每一對部分之內，各章在兩套制度容許的範圍內盡量對齊。第D部分第I章論述瑞士法律下加密資產的法律性質，對應第J部分第I章論述新加坡法律下加密資產作為財產。第E部分第II章論述瑞士銀行法及存款問題，對應第K部分第I章論述《支付服務法》，因為在兩套制度中，「這項業務是否需要牌照」這個問題都首先在這裏得到解答。第G部分第II章論述私人財富與專業交易，對應第M部分第II章論述交易者與投資者，因為在兩套制度中，這正是免稅收益與應課稅收益的分界線。

這種對應是刻意安排的，但並非生硬套用。若一套制度有某條規則而另一套沒有，對應的章節會如實指出，並說明有甚麼（如有的話）代為發揮作用。新加坡沒有財富稅，因此第M部分沒有與第G部分第III章對應的章節。這一點在第O部分中一次說明。瑞士沒有與數碼代幣服務提供者（DTSP）制度相當的制度，因此第E部分沒有與第K部分第V章對應的章節。第O部分解釋瑞士反洗錢法為何以另一途徑達致相近的結果。讀者若在一套制度中尋找某條規則而遍尋不獲，在斷定該制度對此並無規定之前，應先查閱比較章節。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

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