法律基礎及與日內瓦的比較

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日內瓦與新加坡建立金融中心所依據的法律傳統各不相同。日內瓦的法律秩序源自其本身的法規、歐洲大陸的羅馬法傳統，以及1848年和1907年之後瑞士聯邦的聯邦立法和《瑞士民法典》。這是一套法典化的制度，成文法是主要法律淵源，法官負責適用和解釋法典。新加坡的法律秩序則透過王室特許狀從英國繼受，並由法官發展而成。這套制度至今仍以判例為核心，大部分商業法亦由法官創制。

兩者的差異具體影響兩個金融中心的實務。受新加坡法律管轄的合約往往較長、較詳細，因為當事人不能依賴法典為每種情況提供預設規則。瑞士法只透過《海牙信託公約》承認信託，信託卻是新加坡法律本身固有的制度。在國際合約中選擇新加坡法律抑或瑞士法律作為管轄法律（第J部分將探討），就是在兩種各具優勢的法律文化之間作出選擇。

這項比較亦顯示出一個共通點。兩個中心的成功，部分都有賴法律確定性——穩定的主權、獨立的法院，以及可靠的合約和財產規則——而兩者都在政治變遷中保持了這種確定性。就新加坡而言，法律確定性的基礎奠定於1824年至1826年間：一個存在爭議的貿易站，在這段期間成為擁有自己的法院和法律的英國屬地。

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數字一覽

《英荷條約》：1824年3月17日簽署，1824年6月8日互換批准書。《友好同盟條約》：1824年8月2日，另向統治者一次過支付20,000西班牙元。《第二司法特許狀》：1826年11月27日。記錄法官薪金：每年4,000英鎊。海峽殖民地政府所在地遷往新加坡：1832年。《第三司法特許狀》：1855年8月12日。《英國法適用法》截止日期：1993年11月12日。托倫斯制度改革由建議至實施歷時：超過75年。

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