Four ways to hold

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A private client with a material digital-asset position has four ways to hold it: personally, through a company, through a foundation or through a trust. Each hub favours a different combination. Switzerland has a strong foundation law and no domestic trust law, so Swiss clients hold personally or through a company and use foreign trusts where a trust is wanted. Singapore has a developed trust industry under the Trustees Act 1967 and the Trust Companies Act 2005 and no foundation law, so Singapore clients hold personally, through a company or through a trust. The cross-border family uses all four and must understand how each hub treats the others' vehicles.

The choice is driven by five considerations: tax in the holder's residence, insolvency protection, succession, control and reporting. The sections that follow take the vehicles in turn and then address the banks, the custodians, the insurers and the reporting regimes that surround them. Chapter VIII deals with succession in detail.

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