Where the hubs stand in 2026

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Switzerland has, through the foundation and the association, the most developed practice in the world for giving protocols a legal home. Zug's supervisory and tax authorities have examined hundreds of protocol foundations and know what they are looking at. Singapore has, through the CLG, a workable but ill-fitting form and, since the DTSP regime, a regulatory environment in which a protocol wrapper that performs any service for the world is unwelcome. The combination most of the author's clients adopt in 2026 is a Swiss foundation or association for governance and treasury, a Singapore or other operating company for development and a careful separation between the two so that the Swiss entity never provides a service and the Singapore entity never holds the treasury. Part P, Chapter II and Chapter III set out the structuring in detail.

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