

Structures for crypto-assets and Digital Assets

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The families whose wealth includes crypto-assets and Digital Assets face specific questions in the planning of their succession. The assets are held through private keys, and whoever loses the keys loses the assets. The executor of an estate or the trustee of a trust must be able to access the assets. This requires arrangements for the secure storage and transmission of the keys that respect the security of the assets during the owner's lifetime. The valuation of tokens for inheritance and wealth tax purposes, the characterisation of tokens under the law of property and the recognition of rights in tokens in succession proceedings raise questions that Swiss law has addressed only partially.¹

The practitioners of Zug, who combine experience in wealth planning with access to the canton's crypto ecosystem, have developed solutions for these questions. These include the custody of crypto-assets with regulated institutions that can act on the instructions of an executor or trustee, the use of multi-signature arrangements that require the cooperation of several persons, the holding of crypto-assets through companies or foundations whose governance ensures continuity, and the documentation of the assets and the access procedures in the family's planning documents. Since 2014, the Swiss foundation has been used in Zug as the legal form of the foundations that develop and steward blockchain protocols, as Part G describes. Some families also use it as a vehicle for holding crypto-assets, within the limits that Article 335 of the Civil Code imposes on family foundations.

1 Notes

1. Partial statutory answers from the Federal Act of 25 September 2020 on the adaptation of federal law to developments in distributed electronic register technology, text via [swissrights.ch](https://www.swissrights.ch): ledger-based securities (Art. 973d et seq. OR, in force 1 February 2021) and the surrender of crypto-based assets in bankruptcy (Art. 242a SchKG, in force 1 August 2021). Treated in Part H. ↩

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