商品及服務稅的合規組織

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數碼資產業務的商品及服務稅（GST）申報表，質素取決於所依據的數據。申報表須列出標準稅率供應、零稅率供應、豁免供應、應課稅購買、所申索的進項稅及反向徵稅供應的總值，全部以新加坡元計算。供應以代幣計價的業務，必須按供應時間把每宗交易換算，所用匯率須獲新加坡國內稅務局（IRAS）接受。根據該指南，任何來自可核實來源、並貫徹採用的合理匯率均可接受。[1] 因此，會計系統必須記錄交易時的匯率，而非月底匯率，因為代幣價格波動太大，以月平均值計算難以站得住腳。

由於部分豁免的關係，IRAS的協助合規保證計劃（Assisted Compliance Assurance Programme）及GST審計實務均把金融業視為高風險行業。數碼支付代幣（DPT）業務應預期在註冊後首三年內接受審計。業務應備有書面的部分豁免計算方法、把每項供應連繫至其GST類別的交易層面登記冊，以及區塊鏈紀錄、交易所內部帳簿與GST申報表之間的對帳。同一批紀錄亦用於所得稅計算及本部分第VII章所述的CARF申報，因此一次投資可三重使用。

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核對清單

新加坡數碼資產業務的GST判斷次序：- 該代幣是否屬GST定義下的DPT（單位、可互換、不與任何貨幣掛鈎、作為交換媒介）？- 如是：兌換法定貨幣或其他DPT獲豁免；用作付款不予理會；如客戶歸屬於海外則適用零稅率。- 如屬與法定貨幣掛鈎的穩定幣：作為衍生工具獲豁免；用作付款屬付款人作出的豁免供應。- 如屬證券代幣：屬獲豁免的金融服務。- 如屬功能型代幣或NFT：作為服務或貨品供應應課稅，或適用禮券規則。- 是否提供中介服務？費用及差價應課稅，向海外客戶提供則適用零稅率。- 業務是否屬部分豁免？應用最低限額測試，否則須分攤進項稅。- 是否購買海外服務？不可收回部分適用反向徵稅。- 是否有向新加坡消費者提供的遙距服務來自海外？可能須辦理海外供應商註冊。

註釋

1. IRAS，e-Tax Guide *GST: Digital Payment Tokens*，第三版，2026年1月30日，有關供應估值及匯率的一節（貫徹採用合理及可核實的匯率；以DPT換取的貨品及服務按公開市場價值計算）。 ↩

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