進項稅收回及部分豁免

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

同時作出應課稅供應及豁免供應的企業，只可收回可歸屬於應課稅供應的進項稅。可歸屬於豁免供應的進項稅，只有在豁免供應屬最低限額規則範圍內，或屬《商品及服務稅（一般）規例》第33條所列清單範圍內時，才可收回。該清單涵蓋向海外人士或應課稅人士作出的若干金融供應。[1]對數碼支付代幣（DPT）業務而言，這意味着向新加坡客戶作出的代幣豁免供應，會令按比例分攤的經常開支進項稅無法收回；而向海外客戶作出的同一供應則適用零稅率，可以收回進項稅。

指南確認，若豁免DPT供應按合約向歸屬新加坡境外的人士作出，而該人士直接令海外人士或已註冊商品及服務稅（GST）的新加坡人士受惠，且接收方在服務履行時不在新加坡，則可適用零稅率。[2]歸屬身份按一般規則判斷；若無法合理核實，指南容許使用替代指標：從付款、居住及存取指標中取得最少兩項互不矛盾的證據。如無此類證據，客戶即被推定為歸屬新加坡。替代指標做法是對現實的讓步，因為交易所並不總是知道錢包持有人身在何處，但它亦施加了一項資料收集義務，與第L部分第II章所述的客戶盡職審查有所重疊。「認識你的客戶」（KYC）檔案應以GST團隊可用的形式收集居住證據。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

註釋

1. Goods and Services Tax (General) Regulations，第28條（最低限額規則）、第29至30條（分攤）及第33條（就進項稅而言視為應課稅的豁免供應）規例。 ↩
2. IRAS，e-Tax Guide *GST: Digital Payment Tokens*，第三版，2026年1月30日，關於零稅率（向歸屬新加坡境外人士作出的供應）及判斷歸屬身份（包括替代指標）的章節。 ↩

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.