# 集團內部服務與轉讓定價

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一個實體為另一實體履行的每項功能，都必須按公平交易原則收費。瑞士並無轉讓定價法規。公平交易原則源自《聯邦直接稅法》（DBG/DFTA）中有關隱藏利潤分派及隱藏資本注入的規則，並參照經濟合作與發展組織（OECD）的指引適用。瑞士聯邦稅務局（ESTV）在2024年發布一份問答文件，確認了這種做法。[1]新加坡在《所得稅法》第34D條訂有法定的公平交易規則，並規定總收入超過1,000萬新加坡元的公司須備存轉讓定價文件。調整須加徵5%附加費。例行支援服務可享成本加5%的安全港。[2]

典型的雙樞紐集團有三種流向。瑞士營運公司根據開發協議為基金會開發協議。新加坡公司根據服務協議，向基金會或瑞士公司提供業務拓展、社群及支援服務。其中一個實體向另一實體授權使用品牌或專有工具。開發協議按成本加利潤率定價；高價值開發的利潤率高於5%的例行服務安全港，實務上介乎8%至15%，並以可比的軟件開發協議為基準。業務拓展及支援的服務協議，如屬例行性質，在新加坡可按成本加5%定價，但存在IRAS認為代幣項目的業務拓展並非例行服務的風險。授權費參照可比的特許權使用費率定價，但協議品牌的可比費率幾乎不存在，因此大部分集團採用利潤分割法或剩餘利潤法，並以文件記錄其理據。

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兩地稅務機關各有其特別敏感之處。楚格稅務局留意價值是否透過向基金會提供定價過低的開發工作，或透過向管理人員實際身處楚格的新加坡公司支付管理費而流出瑞士。新加坡國內稅務局（IRAS）則留意價值是否透過向不具DEMPE實質的瑞士知識產權擁有人支付特許權使用費而流出新加坡。協定中的關聯企業條款及相互協商程序，可在調整後就雙重課稅提供補救，但過程緩慢。[3]在交易時編製的文件是唯一有效率的保障。

## 註釋

1. DFTA, SR 642.11，第58條第1款b項（隱藏利潤分派須加回應課稅利潤）；Swiss Federal Tax Administration及SIF，"Transfer pricing: questions and answers"，2024年2月23日發布；FTA Circular No. 4 of 19 March 2004，關於服務公司（成本加成法）。 ↩
2. Income Tax Act 1947，第34D條（公平交易原則）及第34F條（轉讓定價文件；第34E條下的附加費）；IRAS e-Tax Guide，"Transfer Pricing Guidelines"，第7版，2024年6月14日，第6及14節（文件門檻；按成本加5%計算的例行支援服務）。 ↩
3. 瑞士與新加坡2011年2月24日的避免雙重課稅協定，SR 0.672.968.91，第9條（關聯企業）及第24條（相互協商程序）。第G部分第IX章及第M部分第IX章。 ↩

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