商品及服務稅下的NFT與功能型代幣

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NFT不可互換，因此不可能是數碼支付代幣（DPT）。其商品及服務稅（GST）處理取決於NFT的實際性質。屬數碼收藏品的NFT，是由賣方作出的服務供應（即授予數碼內容的權利）。如賣方已註冊GST而買方歸屬於新加坡，則按標準稅率徵稅；如買方歸屬於海外，則適用零稅率。代表實物貨品權利的NFT，視為該貨品的供應。代表證券或基金份額的NFT屬金融服務，獲豁免徵稅。新加坡藝術家或工作室如大量鑄造及出售NFT，一旦營業額超過100萬新加坡元，便須註冊GST，其後須逐一確定每名買家的歸屬地位，而在匿名交易平台上這並不容易。DPT指南的替代判斷方法並未正式延伸適用於NFT銷售，新加坡國內稅務局（IRAS）會期望交易平台的條款收集居住地資料。[1]

功能型代幣屬預付款。出售令持有人有權向發行人取得服務的代幣，根據《GST法》的規則視為出售禮券。如屬多用途禮券，GST於兌換時入帳；如屬單一用途禮券，則於出售時入帳。[2] 因此，新加坡平台如在代幣發售中向新加坡用戶出售功能型代幣，而該代幣只有單一可識別用途，便可能須於出售日就全部集資金額承擔GST責任。功能型代幣在所得稅上的遞延處理（見

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本部分第I章）並不延伸至GST，兩種稅項可能在不同時間產生。創辦人如計劃從新加坡發售功能型代幣，應在定價前就集資金額中歸屬於新加坡的部分，按9%計算GST的影響。

註釋

1. IRAS，網站上有關NFT的GST處理及數碼服務供應一般規則的指引。 ↩
2. Goods and Services Tax Act 1993，第35條及禮券規則；IRAS，e-Tax Guide *GST: Treatment of Vouchers*，現行版本。 ↩

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