新加坡RCASP的責任

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新加坡須申報加密資產服務提供者（RCASP）必須確定自己是否屬適用範圍，而對持牌數碼支付代幣（DPT）服務提供者或數碼代幣服務提供者（DTSP）持牌人而言，答案幾乎總是肯定的。其後，RCASP必須對每名用戶進行盡職審查：個人及實體須提交稅務居民身份的自我證明，被動實體須識別其控制人，並須以已持有的打擊洗錢資料作合理性核對。現有用戶須在過渡期內（一般為開始實施起十二個月）完成文件記錄。RCASP須每年以經合組織的XML格式向新加坡國內稅務局（IRAS）申報，為配合CRS週期，限期大概為申報年度翌年的5月31日。[1] 未有遵守規定，即屬觸犯《所得稅法》國際稅務合規條文下的罪行，實體及未有採取合理謹慎的高級人員均可被罰款。[2]

與打擊洗錢盡職審查的重疊，正是組織完善的RCASP可善用的效率所在。《PSN02號公告》下的客戶盡職審查已收集姓名、地址、出生日期、國籍及身份證明文件，並已識別實體客戶的實益擁有人（參見第L部分第II章）。CARF另加稅務居民身份及稅務編號，並要求自我證明須以用戶簽署或確認的形式作出。以一份綜合開戶表格一次過收集兩組資料，是標準做法。本部分第III章所述的商品及服務稅（GST）歸屬地位證據，亦可從同一來源取

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得。在兩個樞紐各設有RCASP的瑞士–新加坡集團，應運作一個CARF數據模型及兩條申報流程，因為瑞士與新加坡的格式均為經合組織格式，只是傳送渠道不同。

實務提示

如你在新加坡營運交易所，並在楚格設有姊妹交易所，應只建立一次CARF開戶程序並重複使用。在開戶時收集自我證明，按經合組織的稅務編號（TIN）規則核實稅務編號格式，把居住司法管轄區儲存為結構化欄位，並把每項交易紀錄連繫至用戶在交易日的居住地。把年度彙總建立為兩個實體均可執行的報告。在每個實體委派一名CARF負責人，因為兩套制度均要求指明的個人負責。首次申報前，以經合組織的驗證工具測試XML輸出。在2025年及2026年完成這些工作的集團，可避免CRS在2017年及2018年造成的手忙腳亂。

註釋

1. OECD，Crypto-Asset Reporting Framework，第III節（現有及新個人與實體用戶的盡職審查；自我證明的有效性）及CARF XML Schema and User Guide，2024年。 ↩
2. Income Tax Act 1947，第20B部（為改善稅務合規而訂立的國際協議），特別是適用於須申報金融機構，以及根據CARF規例適用於須申報加密資產服務提供者的罪行及罰則條文。 ↩

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