罪行及罰則

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《1947年所得稅法》按罪責程度把罪行分級。第94條是未有提交報稅表或未有遵從規定的一般罰則，可處最高5,000新加坡元罰款及相等於稅款兩倍的罰款。第95條懲處無合理辯解或因疏忽而提交不正確報稅表的行為，可處最高相等於少徵稅款200%的罰款、最高5,000新元罰款及最高三年監禁。第96條懲處故意逃稅，可處相等於少徵稅款300%的罰款、最高10,000新元罰款及最高三年監禁。第96A條懲處嚴重欺詐性逃稅（包括偽造紀錄及虛構記項），可處400%的罰款、最高50,000新元罰款及最高五年監禁。[1]《1993年商品及服務稅法》第59條至第63條載有相應的罪行。[2]

實際上，新加坡國內稅務局（IRAS）絕大部分個案均根據第102條以罪行和解方式解決：稅務局局長提出以一筆款項了結罪行，納稅人繳付稅款、罰款及和解款項，便無須面對檢控。檢控只用於嚴重或屢犯的個案，以及IRAS希望殺一儆百的個案。[3] 近年公布的檢控案件包括多宗涉及未申報交易及商品及服務稅欺詐的案件。不過，據我所知，截至2026年6月30日，並無因未申報加密貨幣交易而被檢控的已報道案件。這反映了資訊上的缺口，而CARF將會填補這個缺口。

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條文	行為	按稅款計的罰款	罰款	監禁
第94條	未有提交報稅表或未有遵從規定	最高200%	最高5,000新元	拖欠時最高6個月
第95條	不正確報稅表、疏忽或無合理辯解	最高200%	最高5,000新元	最高3年
第96條	故意逃稅	300%	最高10,000新元	最高3年
第96A條	嚴重欺詐性逃稅	400%	最高50,000新元	最高5年
《商品及服務稅法》第62條	故意逃避商品及服務稅	300%	最高10,000新元	最高7年
《商品及服務稅法》第63條	嚴重欺詐性逃避商品及服務稅	400%	最高50,000新元	最高7年

註釋

1. Income Tax Act 1947，第94條（一般罰則）、第95條（不正確報稅表或資料的罰款）、第96條（逃稅及為取得PIC花紅而作出的故意行為）及第96A條（嚴重欺詐性逃稅）。 ↩
2. Goods and Services Tax Act 1993 (2020 Rev. Ed.)，第59條至第63條（一般罰則、不正確報稅表、逃稅及嚴重欺詐性逃稅）。 ↩
3. Income Tax Act 1947，第102條（稅務局局長就罪行作出和解）；IRAS，2022年至2025年有關檢控及罪行和解的年報及新聞稿。 ↩

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