遷居新加坡

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遷居新加坡的創辦人首先需要的是准證。准證類別取決於其角色。就業准證（EP）需要擔保僱主及符合資格的薪金。Overseas Networks & Expertise（ONE）Pass要求每月固定薪金至少30,000新加坡元或具同等往績，而全球投資者計劃（GIP）則以合資格投資換取永久居民身份。稅制採屬地原則，而資本收益問題取決於是否具交易者身份（參見第五份決策指南）。[1]

核對清單

- 選擇准證：透過新加坡公司申請就業准證（須符合資格薪金及COMPASS積分）；具薪金往績的資深創辦人申請ONE Pass；獲創投支持或創新初創企業的創辦人申請創業准證；或透過全球投資者計劃申請永久居民身份。
- 註冊成立或確認新加坡僱主及其擔保能力（實繳資本、業務活動、在COMPASS要求下的本地僱傭）。
- 準備准證申請，附上學歷證書、工作經歷、薪金證明及公司簡介。

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- 按楚格核對清單的做法終止在原居國的稅務居民身份；如離開瑞士，須辦理瑞士離境手續（向市鎮註銷登記、最後一份報稅表、計至離境日的財富稅）。
- 確定抵達年度的新加坡稅務居民身份（183日規則，或就兩年及三年期間的行政寬免）。
- 在抵達前記錄長期持倉的資本性質：董事會會議紀錄或個人投資聲明、分隔長期錢包、停止活躍交易。
- 就跨國集團內將出售外國資產的任何控股公司，檢討第10L條下的狀況。
- 決定以個人名義、透過新加坡公司或透過家族辦公室架構持有加密資產；如擬設立基金，須考慮第13O條／第13U條的稅務優惠條件。
- 開立銀行戶口：新加坡銀行對加密資產財富採用嚴格的財富來源標準；按楚格的做法準備文件。
- 安排住屋（外國國民購買有地物業須獲批准）、子女就學及健康保險（准證持有人無強制計劃，但僱主通常會提供保險）。
- 只在成為永久居民時才須登記中央公積金（CPF）；就業准證持有人無須供款。
- 準備涵蓋數碼資產的新加坡遺囑及持久授權書。
- 檢討配偶及子女的家屬准證狀況，以及父母的長期探訪准證。
- 把首份新加坡報稅表記入日程（上一年度的B1表格須於4月15日前提交，網上提交則為4月18日）。

實務提示

由楚格遷往新加坡或遷回楚格的客戶，通常低估了一點：遷居年度須在兩地課稅，而兩套制度會從不同角度審視同一批交易。在3月仍屬瑞士居民時作出的出售，按《第36號通函》審查。在10月抵達新加坡後作出的出售，則按

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經營貿易的標誌（badges of trade）審查。大部分出售的時間由你控制。三年後稅務機關何時查詢，卻非你所能控制，因此每次出售的文件應在出售時便已齊備。

註釋

1. Employment of Foreign Manpower Act 1990，以及人力部的Employment Pass及ONE Pass資格準則；Income Tax Act 1947，第2條（居民）及第13(7A)條（個人的境外來源收入）；參見第M部分第V章及第VI章，以及第P部分第I章。↩

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