居於新加坡：地域來源制度

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

新加坡就個人在新加坡產生或得自新加坡的收入，以及在新加坡收取的外國收入課稅；根據《1947年所得稅法》第13(7A)條，後者對居民個人豁免，除非是透過合夥收取。[1]新加坡不徵收資本增值稅。居於新加坡、以投資形式持有代幣並將其出售的創辦人，無須就收益繳稅，不論交易所位於何處，亦不論所得款項存放於哪裏的銀行。與瑞士的結構性分別在於新加坡沒有財富稅，因此持有龐大的未出售持倉期間，每年無須為此繳稅。

兩項保留同樣是買賣及受僱。新加坡國內稅務局（IRAS）對數碼代幣適用經營貿易的標誌（badges of trade），方式與適用於任何其他資產相同。頻繁交易、持有期短、借款購入及具業務性質的組織，均顯示屬第10(1)(a)條下須課稅的營業收入；持有期長及被動意圖，則顯示屬不在課稅範圍內的資本收入。[2]作為服務代價而收取的代幣，按收取時或歸屬條件達成時的市值，屬收取人的收入。這包括根據與協議公司訂立的僱傭或顧問安排而授予創辦人的分配；如有關服務在新加坡提供，便須在新加坡課稅。[3]

居民稅率為累進稅率，自2024課稅年度起，應課稅收入超過100萬新加坡元的部分適用最高稅率24%，50萬至100萬新元之間的部分則適用23%。[4]因此，歸屬批次被定性為受僱收入的創辦人，在新加坡須就其繳付最高24%的稅

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款；相比之下，楚格的瑞士合併稅率約為22%至23%，另加社會保障供款。兩者相當接近。分別在於其後的情況：除非創辦人成為交易者，否則新加坡不會再徵收任何稅款，而瑞士則每年徵收財富稅。

註釋

1. Income Tax Act 1947 (2020 Rev. Ed.)，第10(1)條及第13(7A)條。 ↩
2. IRAS e-Tax Guide，"Income Tax Treatment of Digital Tokens"，2020年4月17日首次發布（經修訂），第5及6節。第M部分第I章逐一討論適用於加密資產的各項標誌。 ↩
3. IRAS e-Tax Guide，"Income Tax Treatment of Digital Tokens"，第7節（作為報酬收取的支付代幣）；Income Tax Act 1947，第10(2)(a)條及第10(6)條，關於僱員股份及代幣計劃。參見第M部分第VI章。 ↩
4. Income Tax Act 1947 (2020 Rev. Ed.)，附表二B部，經Income Tax (Amendment) Act 2022修訂，自2024課稅年度起生效。 ↩

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

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