反向徵稅與瑞士供應商

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自2020年1月1日起，新加坡對無權全數收回進項稅的企業所取得的進口服務實施反向徵稅。該制度於2023年1月1日擴展至低價值進口貨品。作出數碼支付代幣（DPT）豁免供應、並向海外供應商購買服務（雲端寄存、區塊鏈分析、來自蘇黎世的法律意見）的新加坡企業，必須就該等服務計算商品及服務稅（GST），猶如該企業向自己供應這些服務一樣。它只可按其應課稅用途的比例收回該GST。[1]指南明確指出，部分豁免的DPT業務可能須受反向徵稅規限。[2]在外國軟件及顧問服務方面開支龐大的新加坡交易所，可能會發現反向徵稅的GST是其較大的稅務成本之一。

瑞士供應商則從另一方受到影響。向新加坡企業提供服務的蘇黎世律師事務所或楚格軟件公司，並無新加坡GST義務，因為新加坡客戶根據反向徵稅計算稅款。向新加坡私人消費者提供數碼服務的瑞士供應商，處境則不同。海外供應商註冊制度於2020年1月1日就數碼服務推出，並於2023年1月1日擴展至所有遙距服務及低價值貨品。根據該制度，全球營業額超過100萬新加坡元、而向新加坡消費者作出的供應超過100,000新元的海外供應商，必須註冊新加坡GST並收取該稅。[3]向新加坡個人出售訂閱服務的瑞士錢包軟件供應商，屬該制度範圍。向新加坡個人出售代幣的瑞士交易所作出豁免供應，無須就此註冊，但其服務費屬應課稅的遙距服務，須計入門檻。

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跨境視角

一家向新加坡DPT持牌機構供應分析軟件的楚格公司，開出的發票不含新加坡GST。該持牌機構根據反向徵稅自行評估9%的稅款，並只收回應課稅用途的部分。楚格公司仍須考慮瑞士增值稅：根據《瑞士增值稅法》第8條第1款，向外國企業接收方提供的服務在接收方所在地課稅，因此不在瑞士增值稅範圍之內。同一家楚格公司若向新加坡消費者出售該軟件，一旦其對新加坡消費者的銷售超過100,000新元，便須根據新加坡海外供應商制度註冊，而企業對消費者電子服務的瑞士增值稅後果，則依循《瑞士增值稅法》第10條。兩套制度互相對應，只要規則得到正確適用，兩者都不會對同一供應重複課稅。

註釋

1. Goods and Services Tax Act 1993，第14條（對進口服務及低價值貨品的反向徵稅），經修訂並自2020年1月1日及2023年1月1日起生效。另參見IRAS，e-Tax Guide *GST: Taxing imported services by way of reverse charge*，現行版。 ↩
2. IRAS，e-Tax Guide *GST: Digital Payment Tokens*，第三版，2026年1月30日，第12.3段（向海外供應商取得服務的部分豁免企業須受反向徵稅規限）。 ↩
3. Goods and Services Tax Act 1993，第14A條及附表七（海外供應商註冊制度）。 ↩

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