新加坡：稅務、刑事執法及打擊洗錢

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

新加坡國內稅務局（IRAS）

負責所得稅、商品及服務稅（GST）、印花稅及物業稅的稅務機關，亦是共同匯報標準（CRS）及加密資產申報框架（CARF）資料交換的主管當局。新加坡國內稅務局發布有關數碼代幣所得稅及商品及服務稅的電子稅務指南，並負責管理自願披露計劃。[1]接觸方式：就《所得稅法》對特定擬議安排的適用，可繳費申請預先裁定，公布的目標處理時間為八星期。一般查詢可透過myTax Portal提出。新加坡國內稅務局回應積極，但不會就假設性事實或過往交易的定性作出裁定。

商業事務局（CAD）

新加坡警察部隊轄下的白領罪行單位，負責調查詐騙、刑事背信、洗錢，以及《證券及期貨法》（SFA）及《支付服務法》（PSA）下的罪行，並經常與新加坡金融管理局（MAS）聯合進行調查。商業事務局曾負責Terraform、Hodlnaut及2023年洗錢案的調查。[2]接觸方式：刑事投訴可在任何

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警署或網上提出，如事實需要，會轉交商業事務局處理。受害人的律師可提供追蹤報告，商業事務局會據此採取行動。除正式通知外，商業事務局不會向投訴人通報調查進展。

可疑交易報告辦公室（STRO）

商業事務局轄下的新加坡金融情報單位，負責接收根據《1992年貪污、販毒及其他嚴重罪行（沒收利益）法》（CDSA）第45條提交的可疑交易報告，以及現金流動報告。可疑交易報告辦公室透過艾格蒙金融情報組織（Egmont Group）與瑞士洗錢舉報辦公室（MROS）交換情報。[3]接觸方式：由申報實體透過SONAR平台提交報告。可疑交易報告辦公室不會與報告所涉人士聯絡。

貪污調查局（CPIB）

反貪污機構，在數碼資產被用作賄賂時與之相關。接觸方式：與商業事務局相同。

總檢察署（AGC）

檢控機關兼政府法律顧問，決定是否提出檢控並進行檢控。總檢察署國際事務司是與瑞士之間刑事司法互助請求的中央機關。[4]接觸方式：投訴透過警方提出，互助請求則透過中央機關提出。

反詐騙指揮部（ASC）

新加坡警察部隊轄下的單位，與銀行及持牌數碼支付代幣服務提供者合作，統籌防騙工作及迅速凍結戶口，包括加密資產交易所戶口。接觸方式：受害人透過警方報案。反詐騙指揮部與交易所的聯繫，使其成為在新加坡凍結資產最快的途徑。

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註釋

1. Inland Revenue Authority of Singapore Act 1992；新加坡國內稅務局的指南列於附錄A4，並於第M部分討論。↩
2. Criminal Procedure Code 2010；商業事務局的角色載於第N部分第II章。↩
3. Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992第45條；參見第L部分第IV章。↩
4. Mutual Assistance in Criminal Matters Act 2000；參見第N部分第II章。↩

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

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