# 新加坡（五）：稅務與優惠措施

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

稅務是許多客戶最初考慮新加坡的原因，也是其中部分客戶後來離開的原因。這個城市國家按地域來源原則對收入徵稅，不徵收資本增值稅，豁免數碼支付代幣兌換的商品及服務稅（GST），並提供投資收入依法獲豁免的基金載體。上述每一項陳述都是事實，但每一項都附帶一個足以決定委託結果的限定條件。在新加坡出售代幣的創辦人會發現，「不設資本增值稅」這個說法取決於新加坡國內稅務局（IRAS）按事實作出的交易者抑或投資者分析。基金經理會發現，基金優惠措施是為證券而設計，支付代幣在指定投資清單上的位置並不穩妥。家族辦公室會發現，相關條件已於2023年收緊，並於2025年再度收緊，因為2023年8月的洗錢案已改變了新加坡金融管理局（MAS）每一次審查的基調。

本部分闡述截至2026年6月30日新加坡對數碼資產的稅務處理。本部分由所得稅（第I章）開始，繼而剖析資本增值問題（第II章），再轉到GST（第III章），以及為新加坡帶來大部分機構資金的基金及家族辦公室優惠措施（第IV章及第V章）。第VI章處理創辦人及員工的問題，包括代幣計劃、居留，以及決定誰可在新加坡居住及工作的准證制度。第VII章及第VIII章涵蓋透明度及爭議。第IX章以《新加坡與瑞士避免雙重課稅協定》作結，該協定決定本書兩個樞紐之間如何劃分徵稅權。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

每項比較中瑞士一方的內容載於第G部分。本部分若寫「比較楚格」，讀者可在該部分找到相應的瑞士規則，而第O部分第I章則逐項把兩套制度並列比較。第P部分第I章把有關計算轉化為創辦人在楚格與新加坡之間選擇居住地時的決定。

兩項提醒貫穿全文。第一，新加坡稅法隨每年2月的財政預算案及每年秋季的《所得稅（修訂）法》而改變，而基金及家族辦公室的條件則由MAS以通告更改，事先幾乎不作通知。第二，新加坡的稅務機關新加坡國內稅務局（IRAS）以電子稅務指南（e-Tax Guide）公佈其行政立場；這些指南並非法律，卻被當作法律般適用。稅務局局長對數碼代幣的處理方式載於兩份此類指南，兩者均於2026年1月30日重新發出。讀者若明白這兩份指南，便已掌握大部分實際稅務狀況。

## Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

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