個人的稅務居民身份

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個人如在上一個公曆年在新加坡居住（暫時離境除外），或在該年內身處新加坡或在新加坡受僱最少183日，即屬該評稅年度的新加坡居民。[1] 新加坡國內稅務局（IRAS）採用兩項行政寬免，為抵達及離開的僱員緩和183日測試。個人如在新加坡連續逗留或工作最少183日，而該期間橫跨兩個公曆年，則在兩年均被視為居民。個人如連續三年在新加坡逗留或工作，即使首年及末年未達標準，亦在整段期間被視為居民。[2]

居民身份決定稅率及豁免。自2024評稅年度起，居民按累進稅率繳稅：應課稅收入超過32萬新加坡元的部分為22%，超過50萬新元為23%，超過100萬新元為24%。居民亦可根據第13(7A)條享有外地來源收入豁免。非居民的受僱收入按15%的劃一稅率課稅（如居民稅率較高則按居民稅率），董事袍金及其他收入按24%課稅，且不獲任何寬免。[3] 對於從代幣歸屬取得大額受僱收入的創辦人而言，24%的最高居民稅率，可與楚格州瑞士聯邦、州及市鎮合計約22%至23%、日內瓦超過40%的稅率作比較。第P部分第I章載列有關比較。

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除股份計劃的視作行使規則外，新加坡對個人並無離境稅。以投資形式持有代幣的居民離開新加坡時，未實現收益無須課稅。一直從事代幣交易的居民離開時，最後一年的交易利潤按一般方式評稅，此外無須再繳任何稅款。沒有離境稅是新加坡成為創辦人中轉站的原因之一，他們其後會移居杜拜或返回歐洲。這亦表示，對於成為居民、在牛市期間持有代幣並在出售前離開的創辦人，新加坡無法保障其稅基；新加坡已接受這是屬地稅制的代價。

註釋

1. Income Tax Act 1947，第2(1)條「resident in Singapore」的定義（在新加坡居住的個人，暫時離境除外；或在評稅年度前一年身處新加坡或在新加坡受僱183日或以上）。 ↩
2. IRAS，*Tax residency and tax rates*，個人適用的兩年及三年行政寬免。 ↩
3. Income Tax Act 1947，附表二A部（自2024評稅年度起的居民個人稅率）及第40B條（非居民個人稅率）。 ↩

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