協定及其歷史

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《新加坡共和國與瑞士聯邦關於對所得避免雙重課稅的協定》於2011年2月24日在新加坡簽署，2012年8月1日生效，就新加坡而言自2013年1月1日起適用。它取代了1975年的協定；該舊協定早於兩國現代金融中心的出現，亦沒有有效的資料交換條款。[1] 2017年7月27日簽署的議定書，使協定符合BEPS有關濫用協定及爭議解決的最低標準。這是因為瑞士選擇與大部分協定夥伴以雙邊方式實施這些標準，而不是透過《多邊公約》（MLI）。因此，協定並不受MLI修改，必須連同2017年議定書一併閱讀。[2]

協定只涵蓋所得稅。瑞士的財富稅以及州的遺產稅及贈與稅均不在其範圍內，新加坡的商品及服務稅及印花稅亦然。在兩地均有資產的客戶，首先必須理解這個範圍。瑞士居民所持代幣須繳納的瑞士財富稅，不受協定任何條文影響。新加坡居民持有瑞士代幣，則因其並非瑞士居民而毋須繳納瑞士財富稅，與協定無關。協定按當時的經合組織範本，在兩國之間分配對所得的課稅權，並在第4條訂明在兩國均主張某人為其居民時，由哪一國勝出的規則。

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註釋

1. Agreement between the Republic of Singapore and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income，2011年2月24日簽署，2012年8月1日生效；SR 0.672.968.91；IRAS，避免雙重課稅協定名單，瑞士。 ↩
2. Protocol amending the Agreement of 24 February 2011，2017年7月27日簽署。 ↩

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