匯入基礎：第10(1)條及第10(25)條

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新加坡對「從新加坡境外匯入新加坡」的收入徵稅。對居民個人而言，這一點只具理論意義，因為第13(7A)條豁免居民個人收取的所有源自境外的收入，透過合夥收取者除外。[1]對公司而言，這一點則至關重要。新加坡公司若透過境外平台買賣代幣賺取交易利潤，只有在交易來源位於境外時，該收入才屬源自境外的收入，而對於在新加坡管理的公司而言，這種情況甚少出現。若來源位於境外，收入在匯入新加坡時課稅，而第10(25)條在三種情況下視為已收取。

收入在匯入、傳送或帶入新加坡時，視為在新加坡收取（(a)段）。收入用於清償就在新加坡經營的行業或業務所招致的債務（(b)段），或用於購買帶入新加坡的動產（(c)段）時，亦視為已收取。[2]該條文是為銀行轉賬及貨物而草擬的。數碼資產引起了它從未設想過的問題。若代幣存放在境外交易所，但私鑰由身在新加坡的董事持有，源自境外的利潤是否已「帶入新加坡」？若持有人將穩定幣結餘轉移至新加坡一部手提電腦上的自託管錢包，該結餘是否屬「帶入新加坡的動產」？

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IRAS並未就這兩個問題公佈立場。這是數碼代幣指南的一個缺口。合理的解讀是，代幣並無所在地，而匯入基礎在經濟價值被轉換為新加坡銀行戶口內的新元資金，或用於清償新加坡債務時才會適用。從境外交易所轉移至受新加坡監管的交易所、然後出售換取新元的代幣，顯然已經匯入。我認為，轉移至一個恰巧位於新加坡的硬件錢包的代幣，並未按(c)段的意義「帶入新加坡」。財產是帳本上的權利，裝置只是一把鑰匙。第D部分第IX章就代幣「所在地」所作的瑞士分析，為不同目的得出了相類的結論。這一點尚未有定論，以代幣形式將源自境外的交易利潤留在境外的新加坡公司，應記錄其立場，並預期在金額龐大時IRAS會持不同意見。

收取源自境外的股息、分行利潤或服務收入的公司，可能符合第13(8)條的豁免資格。該收入必須已在外國司法管轄區課稅，當地的法定稅率必須最少為15%，而稅務局局長亦須信納豁免屬有利。[3]經2020年改革後，瑞士楚格的法定公司稅率低於15%。因此，楚格附屬公司向新加坡母公司派發的股息不符合法定稅率條件，在匯入時須在新加坡課稅，並可就瑞士預扣稅獲得外國稅收抵免。對於在瑞士營運公司之上設立新加坡控股公司的集團而言，這是一再出現的意外之一。第P部分第IV章以數字加以審視。

註釋

1. Income Tax Act 1947，第13(7A)條（豁免居民個人在新加坡收取的源自境外的收入，透過新加坡合夥收取者除外）。 ↩
2. Income Tax Act 1947，第10(25)(a)至(c)條（視為在新加坡收取境外收入）。 ↩
3. Income Tax Act 1947，第13(8)條及第13(9)條（股息、分行利潤及服務收入的源自境外收入豁免；已課稅及法定稅率條件）。 ↩

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