制度概覽及2020年的轉捩點

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新加坡的商品及服務稅（GST）是一種增值稅，根據《1993年商品及服務稅法》，就應課稅人士在業務過程中於新加坡作出的貨品及服務供應以及進口徵收。標準稅率於2023年1月1日由7%升至8%，並於2024年1月1日升至9%。[1]一旦應課稅營業額在一個曆年內超過100萬新加坡元，或預期在未來十二個月內超過該數額，便必須註冊；低於該門檻者可自願註冊。[2]瑞士的增值稅按相同原則運作，自2024年1月1日起標準稅率為8.1%，註冊門檻為全球營業額100,000瑞士法郎（參見第G部分第V章）。瑞士讀者會發現架構熟悉，細節則有所不同。

直至2019年底，加密貨幣的供應在新加坡被視為服務供應。以比特幣換取新元的人士作出應課稅供應，而以比特幣支付一杯咖啡的人士則作出兩項供應，一項是咖啡，一項是比特幣。結果是代幣每次用作付款都被雙重課稅，並帶來其他交換媒介所沒有的合規負擔。新加坡國內稅務局（IRAS）於2019年進行諮詢，並自2020年1月1日起修改規則。自該日起，以數碼支付代幣換取法定貨幣或另一種數碼支付代幣的供應獲豁免，而使用數碼支付代幣作為付款則不被視為一項供應。[3]這項改變令新加坡與歐洲法院在*Hedqvist*案的裁決，以及瑞士將支付代幣兌換視為金融業豁免營業額的實務接軌。[4]

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註釋

1. Goods and Services Tax Act 1993（2020 Rev. Ed.），第8條及第16條；Goods and Services Tax (Amendment) Act 2022（分兩步上調稅率）。 ↩
2. Goods and Services Tax Act 1993，附表一，第1段及第9段（強制及自願註冊）。 ↩
3. IRAS，e-Tax Guide *GST: Digital Payment Tokens*，第三版，2026年1月30日（第一版2019年11月19日，第二版2022年8月3日），第6.4段及第6.5段（DPT的兌換及借貸獲豁免），以及關於使用DPT作為付款的章節（不視為供應）。 ↩
4. 歐盟法院，Skatteverket v David Hedqvist，Case C-264/14，2015年10月22日判決。關於瑞士，參見ESTV，MWST-Info 04及ESTV有關加密貨幣的實務說明，第G部分第V章有所討論。 ↩

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