家族辦公室：第13O條、第13U條與單一家族辦公室：摘要

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享有新加坡稅務優惠的單一家族辦公室由2020年底約400家，增至2024年底逾2,000家。吸引它們的是政局穩定、普通法、深厚的私人銀行市場，以及其基金投資收入的稅務豁免。這項豁免根據《1947年所得稅法》第13O條、第13OA條或第13U條授予基金載體，並取決於MAS多次修訂的條件，最近一次修訂見於2026年7月31日的通函：最低指定投資為2,000萬新加坡元或5,000萬新元，計劃將於2029年12月31日屆滿。實質方面的要求包括：聘用合資格投資專業人員，其中一名須來自家族以外；達到分級的本地開支水平；把10%或1,000萬新元（以較低者為準）投放於新加坡投資；以及在一家獲MAS發牌的機構開立私人銀行戶口。家族辦公室本身仍無須領牌，但自2026年6月15日起，必須符合類別豁免的條件，在開業後14日內通知MAS，提交年度申報表，並在一家獲MAS發牌的銀行開立戶口。2023年的洗錢案把六個獲優惠的家族辦公室基金與被定罪人士聯繫起來，其後篩查趨嚴。現行制度在實質上依然慷慨，但把銀行置於抵禦非法財富的核心位置。

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