家族辦公室、信託與架構

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- 根據第13O條及第13U條享有稅務優惠的單一家族辦公室：約400家（2020年底）、約1,400家（2023年底）、逾2,000家（2024年底及2025年底）——第E部分第III章及第I部分第V章[1]
- 根據第13O條及第13U條提出的申請（截至2025年11月的三年）：約1,300宗，其中約3%被拒——第E部分第III章[2]
- 享有優惠的單一家族辦公室僱用的本地人：逾1,700人（2023年底）及約2,200人（2025年2月）——第E部分第III章[3]
- 可變資本公司（VCC）（2025年底）：1,406家，設有3,443個子基金，由逾半數受規管基金經理管理——第E部分第IV章及第K部分第VI章[4]
- 新加坡金融管理局（MAS）登記冊中的持牌信託公司牌照（2026年11月）：67個——第E部分第IV章[5]
- 信託業（2005年）：至少16家受託人業務機構，逾250名員工，資產約800億新加坡元——第D部分第V章[6]
- 根據共同匯報標準（CRS）須申報的司法管轄區（2025申報年度）：90個——第E部分第II章[7]

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註釋

1. MAS，2024年3月6日、2025年2月5日及2026年8月5日的國會書面答覆（mas.gov.sg），見第E部分第III章、第I部分第V章及第K部分第VI章所引。 ↩
2. MAS，2025年11月5日的國會書面答覆（mas.gov.sg），見第E部分第III章所引。 ↩
3. MAS，顏金勇（Gan Kim Yong）於2024年10月16日（葉漢榮（Yip Hon Weng）提問）及2025年2月5日（林志蔚副教授（Assoc Prof Jamus Jerome Lim）提問）的國會書面答覆，mas.gov.sg，見第E部分第III章所引。 ↩
4. MAS，*Singapore Asset Management Survey 2025*，第4頁："As of 31 December 2025, a total of 1,406 VCCs were incorporated or re-domiciled in Singapore … representing 3,443 sub-funds, were managed by over 50% of regulated fund management companies in Singapore." ↩
5. MAS，Financial Institutions Directory，牌照類別"Licensed Trust Company"，見第E部分第IV章所引。牌照數目可能多於機構數目。 ↩
6. MAS，在信託及遺產從業者協會（Society of Trust and Estate Practitioners）的演辭，2005年10月26日，見第D部分第V章所引。 ↩
7. IRAS，*List of Reportable Jurisdictions for 2017–2025 CRS information reporting*（2026年2月2日更新），作者自行統計，見第E部分第II章所引。 ↩

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