由轉口港到貿易樞紐：環球貿易商計劃：摘要

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新加坡的貿易樞紐以新的形式延續十九世紀轉口港的商業職能，市內的交易台管理的貨物往往直接往來外國港口之間。連接兩者的橋樑是1960及1970年代的煉油業。1989年的核准石油貿易商計劃（Approved Oil Trader）及1990年的核准國際貿易商計劃（Approved International Trader）圍繞煉油業建立了一個貿易社群，兩項計劃於2001年6月合併為環球貿易商計劃（Global Trader Programme）。該計劃以《1947年所得稅法》第43I條為依據，就實物貿易、經紀、衍生工具及結構性商品融資的合資格收入，向核准環球貿易公司給予5%、10%或15%的優惠稅率，條件是公司須就營業額、本地開支、專業人員及在新加坡的職能作出承諾。新加坡企業發展局把該計劃作為與貿易業的長期關係來管理。2023年，貿易業有約400家環球貿易商及16,000個職位，但商品貿易在經濟中的分量無法從已公布的統計中單獨分離。由於全球最低稅收窄了新加坡與日內瓦之間的稅務差距，實質、人才及法律基礎設施現時決定兩個樞紐之間的競爭。新加坡對這一轉變的回應，是2024年的15%級別、延長至2031年，以及納入環境屬性證書。

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