印度：投資走廊與GIFT City：摘要

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新加坡與印度的聯繫，可追溯至1819年後印度士兵、商人及罪犯的到來、海峽殖民地直至1867年由加爾各答管治，以及齊智人和印度銀行的信貸網絡。2005年的議定書規定資本增值按居住地課稅，與毛里裘斯協定掛鈎，並受設有20萬新加坡元開支門檻的利益限制條款保障；1994年的避免雙重課稅協定由此成為這條走廊的法律基礎。2011年及2016年的議定書以及《多邊公約》的主要目的測試，引入了資料交換的國際標準，把2017年4月1日起購入股份的增值課稅權交還印度，並使實質及商業目的成為享有協定待遇的條件。儘管如此，自2000年起，新加坡已成為印度股本外國直接投資有紀錄的最大來源地，因為基金、控股公司及國家投資者重視其監管、法院及專業人士社群，程度不亞於任何稅務優惠。自2020年起由IFSCA監管的GIFT City已接手Nifty期貨，並正建立一個與新加坡爭奪來源地及目的地均為印度業務的基金業；與此同時，透過MAS、IFSCA、UPI與PayNow的連接及部長級圓桌會議進行的合作，使兩個中心既是對手，也是夥伴。

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