對投資者及其顧問的實際影響

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經濟發展局作為談判對手

對考慮在新加坡作重大投資的企業而言，經濟發展局（EDB）仍然是首個聯絡點。其人員負責介紹投資環境、與其他機構協調，並商議獎勵措施。雙方關係帶有合約性質。獎勵措施針對指定活動及期間批出，通常與投資、就業或業務開支方面的承諾掛鈎。顧問應把獲批的獎勵視為一項須以文件記錄及持續監察的交易，並以處理商業合約的同等審慎態度對待。

經濟發展局的歷史亦解釋了該局的期望。自1960年代起，該局便以項目對新加坡附加值、技能及就業的貢獻作為衡量標準。李顯龍（Lee Hsien Loong）於1991年表示，經濟發展局追求的是為整體經濟爭取最大的附加值，而不僅是個別投資者的利潤。[1]以這些角度提出的建議，比強調節稅的建議更有機會成功。

投資者核對清單

- 及早接觸經濟發展局，在作出關鍵選址決定之前，準備一份商業計劃書，列明在新加坡的投資、職位、技能及附加值。

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- 查核集團是否屬《2024年跨國企業（最低稅）法》的適用範圍，因為傳統的免稅期可能會被本地補足稅抵銷。
- 比較可退還投資抵免與《1967年經濟擴展獎勵（所得稅寬免）法》及《1947年所得稅法》下的傳統獎勵措施。
- 以文件記錄每項獲批獎勵的條件、里程碑、申報責任及追回條款，並在內部指派專人負責合規。
- 考慮裕廊集團（JTC）作為工業用地業主的角色，以及大部分工業物業屬租賃業權的性質，這源自上文所述的土地政策。
- 在編製工資成本預算時，須顧及三方勞工框架，包括全國工資理事會的指引及《1968年僱傭法》的涵蓋範圍。
- 檢視投資對集團在新加坡的財務及資金結構的影響，金融中心的銀行、基金經理及顧問均設於新加坡。

註釋

1. Speech by BG Lee Hsien Loong, 1 August 1991，前引，第12頁：“EDB's objective is to maximise not just profits for investors, but value added for the economy.” ↩

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