避風港：資本流入、財富遷移及其政治：摘要

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新加坡吸引財富，是因為它結合了政治穩定、法治、強勢貨幣、AAA評級及深厚的金融生態系統；至2025年底，管理資產已達6.7萬億新加坡元，其中四分之三來自境外。富裕外國人透過受僱、海外網絡與專才准證（ONE Pass）及全球投資者計劃（GIP）取得居留；全球投資者計劃的門檻於2023年3月大幅提高。這一切均在一套人口政策之內進行，該政策每年只接納經審慎控制數目的新永久居民及新公民。物業是外國財富與新加坡社會之間最敏感的交匯點，這解釋了為何外國人的額外買家印花稅由2013年的15%分階段升至2023年4月的60%，同時針對最高收入及高價住宅的稅項亦有所提高。2023年8月的洗錢案檢取了逾30億新元資產，顯示富裕人士的流入可能夾帶非法資金，並促成針對把關人、公司架構、工作准證及家族辦公室的改革。新加坡透過價格、數量、條件及審查，在開放與誠信之間取得平衡。這項策略與日內瓦作為財富避風港的長期經驗相似，但更依賴行政酌情權，較少依賴已法典化的非法資產歸還程序。

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