小國外交：東盟與戰略平衡：實際影響

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對新加坡的機構而言

對銀行、資產管理公司及信託公司而言，新加坡的外交政策既帶來機遇，也帶來責任。貿易協定及稅務協定網絡，使新加坡成為區域投資及管理亞洲各地資產的理想基地。其召集能力及一貫立場的聲譽，有助吸引來自可能彼此關係緊張的國家的客戶。上述每項優勢，都取決於機構本身的行為。一家機構若未有執行新加坡的制裁，或成為醜聞的渠道，便會損害整個金融中心賴以為生的聲譽，第E部分第VI章所述的案例已說明這一點。

因此，機構必須把地緣政治發展同時視為合規事項及業務事項。新加坡措施的變化、美國出口管制的變化或歐盟制裁的變化，都可以在一夜之間改變業務的許可範圍。2022年對俄羅斯的制裁，要求銀行在數日內識別對四家指名機構的風險承擔，並凍結已持有多年的資產。

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對客戶及其顧問而言

對客戶而言，實際影響在於必須理解新加坡的外交立場對其資產意味着甚麼。新加坡依其本身法律保護財產，不會在沒有法律依據的情況下因政治理由凍結資產。它會執行聯合國制裁及其本身的自主措施。其機構亦會在業務需要時遵守外國的制裁制度。來自受制裁國家或可能受制裁國家的客戶，必須事先評估這項風險。

客戶亦應善用貿易及稅務網絡所提供的機遇。新加坡的控股公司或基金投資區內時，可受惠於協定保障。自由貿易協定可以保護在夥伴國家的投資。選擇新加坡作為仲裁地或訂立調解條款，可以借助這個城市在爭議解決方面的中立聲譽。

以下核對清單概述機構及客戶應考慮的要點：

- 識別架構或交易所涉及的司法管轄區，並查核新加坡與每個司法管轄區的關係，包括任何制裁或出口管制措施。
- 核實交易或客戶是否受聯合國制裁、新加坡2022年的自主措施，或因機構的貨幣、員工或集團架構而適用於該機構的外國制裁制度所規限。
- 查核與投資所在國的避免雙重課稅協定是否適用，以及協定有關居民身份及實質的條件是否符合。
- 審查自由貿易協定或投資協定是否保障該項投資，以及其提供何種爭議解決機制。
- 考慮美中關係惡化對架構、其銀行關係及其美元結算渠道的影響。
- 在客戶檔案中記錄地緣政治評估，並至少每年一次或在任何重大國際事件後更新。
- 若交易對手來自不同政治陣營，選擇借助新加坡中立機構的爭議解決條款。

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