東南亞與區域總部：實務影響

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

對設立區域總部的集團而言

在新加坡設立區域總部的集團，應把這項決定視為營運、法律及稅務選擇的組合。設於新加坡的職能，決定了可享有的獎勵、控股公司的協定地位，以及集團受新加坡法律規管的程度。全球最低稅已降低優惠稅率對大型集團的價值，而補助金、可退還抵免及本地環境的質素則變得更為重要。收入低於全球最低稅門檻的集團，仍可享有傳統的優惠。

對區內投資者而言

以新加坡為基地投資區域的投資者，應從一開始便規劃其保護措施。控股公司的選擇、合約的準據法、仲裁條款及適用的投資協定，均決定投資失敗時可獲得哪些補救。爭議一旦出現，這些選擇便難以糾正。

由新加坡經營區域業務的核對清單

- 界定新加坡實體的職能（管理、財資、採購、知識產權、控股），並記錄作出決定的地點。

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- 查核獎勵的申請資格及其與全球最低稅的相互影響，尤其是綜合收入超過7.5億歐元的集團。
- 檢討新加坡與每個東道國之間的稅務協定，包括預扣稅率及《多邊公約》（MLI）所引入的主要目的測試。
- 確定保護每項投資的投資協定或自由貿易協定，核實其仍然有效，並查核其對投資者及投資的定義。
- 分析每個東道國的外資擁有權規則、牌照要求及土地限制，並避免採用違反當地法律的代名架構。
- 如交易對手接受，在合營企業及股東協議中選用新加坡法律及以新加坡為仲裁地的仲裁，並考慮加入調解條款。
- 集中管理貨幣風險，並監察每個國家的兌換及轉移規則。
- 對夥伴、代理商、分銷商及業主進行反貪污及打擊洗錢的盡職審查，尤其注意制裁名單及與詐騙活動的關連。
- 透過情景規劃、在可行時投購政治風險保險，以及穩定條款及終止條款等合約保障，為政治變化作好準備。

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

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