信託、控股架構與可變資本公司：實務影響

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載體的選擇取決於架構的目的。家族如需要傳承規劃及抵禦外國特留份規則，會選擇新加坡信託，由持牌信託公司或私人信託公司（PTC）擔任受託人。家族如亦希望其投資在新加坡獲專業管理，會再加上單一家族辦公室及VCC；區域集團則會使用在新加坡有真實員工及決策的控股公司。顧問應以下列問題檢驗任何架構：

- 目的：架構是為傳承、保障、管治還是投資而設？每一層是否都服務於其中一個目的？
- 準據法：考慮到100年永久持有期及目的信託的缺位，新加坡法律是否足以規管該信託？架構中是否有部分需要採用另一法律？
- 財產授予人的控制：保留予財產授予人的權力是否限於投資及資產管理？財產授予人的行為是否與信託契據相符？
- 受託人：受託人是持牌信託公司、獲豁免銀行，還是已委聘持牌信託公司處理其打擊洗錢合規事宜的PTC？

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- 基金載體：VCC是否有持牌或獲豁免的管理人？它是否每年都符合第13O條或第13U條優惠的條件？
- 實質：控股公司及基金載體在新加坡的員工、辦公場所及決策，是否足以符合第10L條及相關協定的主要目的測試？
- 企業服務：董事及公司秘書是否透過已註冊的企業服務提供者委任？控制人登記冊是否完整？
- 申報：架構是否已按共同匯報標準及FATCA分類？受益人是否知道其居住國將獲通知？
- 退出：架構能否在不觸發新加坡或境外稅務的情況下解除或遷移？如有遷冊安排，是否已就60日撤銷註冊期限作出規劃？

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