信託、控股架構與可變資本公司：摘要

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

新加坡依據本國法律，為富裕家族及投資者提供一整套架構載體：信託、持牌信託公司及私人信託公司、可變資本公司，以及控股公司。其信託法建基於英國衡平法及2004年的改革，這些改革訂立了100年的永久持有期、抵禦外國特留份規則的防火牆，以及把投資職能保留予財產授予人的有限權力。《2005年信託公司法》把專業受託人納入MAS的發牌及監管範圍，而私人信託公司則可獲豁免，條件是由一家持牌信託公司處理其打擊洗錢合規事宜。可變資本公司於2020年推出，已成為主要的本地基金載體，截至2025年底共有1,406家公司及3,443個子基金。控股公司仍享有免稅股息、無資本增值稅及廣泛的協定網絡；不過，第10L條、全球最低稅及有關企業服務提供者的新規則，現時都要求在新加坡具備真實的實質。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

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