两个中心的反避税规则

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两个中心都不容许只存在于纸面上的居住。如果某种结构不同寻常、选择它的唯一目的是节税，并且实际上能够实现这种节税，瑞士税法就会适用避税（Steuerumgehung）原则。在纳税人的生活重心仍在别处的情况下，瑞士联邦最高法院曾将这一原则适用于居住主张。[1]新加坡《所得税法》第33条设有一般反避税规则。上诉庭在Comptroller of Income Tax v AQQ案中裁定，如果某项安排的目的或效果在于减少税款，且不能以善意的商业理由加以解释，该规则即适用。[2]真正迁居的创始人不会触发这两项规则。在楚格租一套公寓或在新加坡租一套服务式公寓、每年只在那里待四十天、却在自己离开的城市经营项目的创始人，则会触发这两项规则。

跨境视角

创始人可以分三步在楚格和新加坡之间作出选择。第一，问问自己在未来三年内是否会继续为项目工作。如果是，就无法适用瑞士的定额课税。此时的比较是在楚格普通课税与新加坡之间进行：前者资本收益免税，但每年征收财富税；后者资本收益免税且没有财富税，但各批归属代币作为受雇收入须缴纳最高24%的税款。两者相差不大，因此通常由您的投资者、交易所合作

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伙伴和团队所在地来决定。第二，如果您已经退居幕后，只要能够在不工作的情况下取得居留许可，楚格的定额课税就是本章所有方案中税负最低的。第三，无论选择哪个中心，您的份额究竟是购入的资本还是赚取的报酬，对结果的影响都大于中心的选择。而这一性质取决于授予前签署的文件。

注释

1. BGE 138 II 239，判决理由第4.1点（避税的三要素测试）；BGE 132 I 29，判决理由第4点（依重要利益中心确定税务住所）。 ↩
2. Income Tax Act 1947，第33条；Comptroller of Income Tax v AQQ [2014] SGCA 15，第[46]–[53]段和第[107]–[110]段。 ↩

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