GST合规的组织安排

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

数字资产企业的GST申报表，其质量完全取决于所依据的数据。申报表要求分别以新加坡元填报标准税率供应、零税率供应、豁免供应、应税购进、申报抵扣的进项税以及反向征收供应的总值。供应以代币计价的企业，必须按供应发生时的汇率换算每一笔交易，所用汇率须为IRAS所接受的汇率。根据《指南》，这是指来自可核实来源、并一贯适用的任何合理汇率。[1] 因此，会计系统必须记录交易时点的汇率，而不能采用月末汇率，因为代币价格波动太大，月度平均值难以站得住脚。

由于部分豁免的存在，IRAS的辅助合规保证计划（Assisted Compliance Assurance Programme）和GST稽查实践都将金融业视为高风险行业。DPT企业应预计在注册后的头三年内接受稽查。企业应备有书面的部分豁免计算方法、将每项供应与其GST类别对应起来的逐笔交易登记册，以及区块链记录、交易所内部账簿与GST申报表之间的对账。同样的记录也可用于所得税计算和本部分第VII章所述的CARF申报，因此这项投入只需做一次，却能派上三种用场。

© 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.

核对清单

新加坡数字资产企业的GST判断步骤：- 该代币是否属于GST定义下的DPT（单位、可替代、不与任何货币挂钩、作为交换媒介）？- 如是：与法定货币或其他DPT的兑换予以豁免；作为支付手段使用不予考虑；客户属于海外的适用零税率。- 如为与法定货币挂钩的稳定币：作为衍生工具予以豁免；作为支付手段使用构成付款人的豁免供应。- 如为证券型代币：属于豁免的金融服务。- 如为实用型代币或NFT：作为服务或商品供应应税，可能适用代金券规则。- 是否提供中介服务？手续费和价差应税，向海外客户提供的适用零税率。- 企业是否部分豁免？适用微量豁免测试，否则须分摊进项税。- 是否购买海外服务？对不可抵扣部分适用反向征收。- 是否有从境外向新加坡消费者提供的远程服务？可能须办理海外供应商注册。

注释

1. IRAS，e-Tax Guide *GST: Digital Payment Tokens*，第三版，2026年1月30日，关于供应估值和汇率的章节（一贯适用合理且可核实的汇率；以DPT换取的商品和服务按公开市场价值计）。 ↩

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 Law and regulation change frequently, so the content may be incomplete or outdated.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.

© 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.

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

© 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.