# 兑换服务、中介机构与代理问题

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## 注释

1. IRAS，电子税务指南*GST: Digital Payment Tokens*，第三版，2026年1月30日，关于中介机构的部分（本人与代理人；费用或差价的申报；代理关系的迹象）。 ↩

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