集团内部服务与转让定价

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一个实体为另一个实体履行的每项职能，都必须按独立交易原则付费。瑞士没有转让定价法规。独立交易原则源自《联邦直接税法》中关于隐性利润分配和隐性资本投入的规定，并参照经合组织指南适用。瑞士联邦税务局于2024年发布了一份问答文件，确认了这一做法。[1]新加坡在《所得税法》第34D条中规定了法定的独立交易规则，并要求总收入超过1000万新元的公司编制转让定价文档。调整须加征5%的附加费。常规支持服务享有成本加5%的安全港。[2]

典型的双中心集团有三类资金流。瑞士运营公司依据开发协议为基金会开发协议。新加坡公司依据服务协议向基金会或瑞士公司提供业务拓展、社区和支持服务。一个实体将品牌或专有工具许可给另一个实体使用。开发协议按成本加成定价。对于高价值开发而言，加成率高于常规服务5%的安全港，实践中一般在8%至15%之间，并以可比软件开发协议为基准。业务拓展和支持服务协议如属常规服务，在新加坡可按成本加5%定价，但存在IRAS认为代币项目的业务拓展超出常规服务范围的风险。许可费参照可比特许权使用费率定价，而协议品牌的可比费率几乎不存在，因此大多数集团采用利润分割法或剩余利润法，并记录其推理过程。

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两国税务机关各有其特别敏感之处。楚格州税务管理局关注价值是否通过以下途径流出瑞士：以过低价格为基金会提供开发工作，或向一家管理人员实际在楚格的新加坡公司支付管理费。IRAS则关注价值是否通过向不具备DEMPE实质的瑞士知识产权所有人支付特许权使用费而流出新加坡。协定中的关联企业条款和相互协商程序，为调整后产生的双重征税提供了救济，但进程缓慢。[3]在交易发生时编制的文档，是唯一有效的保护。

注释

1. DFTA，SR 642.11，第58条第1款b项（隐性利润分配须加回应税利润）；瑞士联邦税务局与SIF，“Transfer pricing: questions and answers”，2024年2月23日发布；FTA 2004年3月19日关于服务公司的第4号通函（成本加成）。 ↩
2. Income Tax Act 1947，第34D条（独立交易原则）及第34F条（转让定价文档；第34E条下的附加费）；IRAS电子税务指南，“Transfer Pricing Guidelines”，第7版，2024年6月14日，第6节和第14节（文档门槛；常规支持服务按成本加5%）。 ↩
3. 2011年2月24日瑞士—新加坡避免双重征税协定，SR 0.672.968.91，第9条（关联企业）及第24条（相互协商程序）。参见第G部分第IX章及第M部分第IX章。 ↩

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