相互协商与信息交换

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

纳税人认为一国或两国的措施导致其被征收不符合协定规定的税款时，可启动相互协商程序。他可在首次接到通知后三年内，将案件提交其居民国的主管当局。主管当局随后将努力解决该案件。2017年议定书按照BEPS最低标准的要求，增加了无论国内时效如何均须执行所达成协议的承诺。[1]瑞士和新加坡的主管当局都很活跃。涉及数字资产企业的双重居民身份或常设机构争议可以提交给它们处理，但这一程序需要两到四年，且不会中止任一国的税款征收。

信息交换条款遵循2009年之后OECD范本第26条的文本。它允许应请求交换与所涵盖税种的管理可预见相关的信息，优先于银行保密规定，但不允许"钓鱼式"调查。瑞士《税务行政协助法》中的实施规则要求请求须指明纳税人、所需信息和税务目的，并允许提出描述某种行为模式而不点名具体人员的集体请求。[2]因此，IRAS可以请求瑞士联邦税务管理局提供某新加坡居民在瑞士交易所或银行的账户记录。联邦税务管理局也可以请求IRAS提供某瑞士居民在新加坡DPT服务提供商处的记录。CRS和CARF的自动交换渠道（本部分第VII章）已使得就账户余额提出请求的必要性降低，但对于调查所需的详细交易记录和往来函件，请求仍有必要。

© 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.

跨境视角

协定是两个中心之间关系的底线。它防止对普通所得双重征税，并确认收益由居民国课税。对于瑞士财富税、新加坡消费税以及代币的分类，协定均不涉及，这些由各国自行决定。计划在楚格和新加坡两地生活或经营的客户，应首先确定居民身份，其次确定实质，最后再考虑协定。这样，协定就能发挥其设计的作用，即让所选择的分配稳固下来。

注释

1. Singapore–Switzerland DTA 2011，第24条（mutual agreement procedure），经2017年议定书修订。 ↩
2. Singapore–Switzerland DTA 2011，第25条（exchange of information），经2017年议定书修订；Federal Act on International Administrative Assistance in Tax Matters (TAAA; StAhiG), SR 651.1，第6条及第14a条（requirements for requests; group requests）。 ↩

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 Law and regulation change frequently, so the content may be incomplete or outdated.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

© 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.