居留许可与居留权

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对于不想占用配额名额的创始人，有两条途径值得关注。第一条是针对55岁以上、与瑞士有密切联系且具备足够资金者的非营利性居留许可，它是为退休人士量身定制的，但也适合已经退出并采用定额课税的创始人。[4]第二条是各州基于重大公共利益准许居留的裁量权；包括楚格在内的一些州曾利用这一裁量权，接纳承诺作出可观税收贡献的富裕第三国公民，在实践中通常

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与定额课税相结合。[5]这两条途径都不允许在瑞士工作，这与定额课税的禁止性规定相一致。打算工作的第三国创始人需要配额名额，或者欧盟/EFTA护照，或者瑞士或欧盟籍配偶。

新加坡

新加坡的制度以薪资为基础，并由雇主担保。就业准证要求23岁申请人的固定月薪至少为5,600新元，随年龄递增，45岁时为10,700新元。在金融服务业，门槛为6,200新元至11,800新元。除非月薪达到22,500新元，申请人还必须在COMPASS框架下取得40分。[6]在新加坡设立公司的创始人可以为自己申请准证担保，前提是公司已注册成立、设有注册办事处，并能证明薪资确实支付。ONE准证（Overseas Networks & Expertise Pass）是面向资深创始人的高端途径。它要求申请前十二个月内从一名雇主处获得至少30,000新元的固定月薪，或从一家具规模的公司获得该水平的新加坡聘用。持有人可以为多个雇主工作并经营自己的企业，每次有效期五年。[7]创业准证面向获得认可风险投资支持或拥有知识产权的早期创始人。永久居留权可在持有准证若干年后取得，也可通过全球投资者计划取得。该计划要求1000万新元或以上的商业投资，或者承诺设立管理资产达2亿新元的家族办公室，其中5000万新元必须投入指定的新加坡投资。[8]

新加坡的居留许可状况在一个方面比瑞士容易，在另一个方面则更难。说它容易，是因为没有配额，测试是客观的：支付薪资，通过COMPASS，取得准证。说它更难，是因为准证与受雇挂钩，所以出售业务后希望作为被动投资者留下的创始人，届时必须已持有永久居留权，或者找到符合条件的雇主。MAS和MOM也对“空壳”担保保持警惕，即公司存在的唯一目的就是为其创始人持有准证。没有本地员工的公司在COMPASS下的得分很低。

注释

1. Agreement between the Swiss Confederation and the European Community and its Member States on the Free Movement of Persons of 21 June 1999， SR

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0.142.112.681，附件I，第6条、第12条和第24条；Foreign Nationals and Integration Act of 16 December 2005（FNIA; AIG），SR 142.20，第34条和第58a条（融入标准）。 ↩

2. FNIA，SR 142.20，第18条至第23条（为从事营利活动而准许入境；第20条规定的配额；第21条规定的本国劳动者优先；第23条规定的资质要求）。 ↩
3. FNIA，SR 142.20，第34条第2款和第4款；Federal Council Ordinance on Admission, Period of Stay and Employment of 24 October 2007（ASEO; VZAE），SR 142.201，第62条。 ↩
4. FNIA，SR 142.20，第28条；ASEO，SR 142.201，第25条。 ↩
5. FNIA，SR 142.20，第30条第1款b项；ASEO，SR 142.201，第32条（重大公共利益，包括州的重大财政利益）。 ↩
6. 人力部（Ministry of Manpower），“Eligibility for Employment Pass”，2026年4月28日更新（适用于2027年1月1日之前提出的申请；已宣布自2027年1月1日起提出的申请适用6,000新元和6,600新元的更高门槛）。 ↩
7. 人力部（Ministry of Manpower），“Eligibility for Overseas Networks & Expertise Pass”（固定月薪30,000新元；具规模的公司指市值至少5亿美元或年收入至少2亿美元；有效期五年；续期条件）。 ↩
8. 经济发展局（Economic Development Board），Global Investor Programme，2023年3月15日修订的条件（投资选项A、B和C以及2亿新元家族办公室选项）。 ↩

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