从瑞士迁往新加坡

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

从楚格迁往新加坡的创始人，在两边都要面对一系列问题。在瑞士一方，创始人放弃瑞士住所且州税务局接受其离境后，居民身份即告终止。当年的瑞士纳税义务按离境日期分摊。瑞士对私人个人不征收离境税，因此离境时未实现的代币收益不征税。瑞士财富税随离境而终止。将代币作为私人财富持有的创始人离开时，无须为其缴纳瑞士税。被归类为职业交易者的创始人，最后一年的交易收入须课税，社会保障缴款也须结清。[1] 离境创始人持有的瑞士公司股份，其股息仍须缴纳瑞士预扣税，可根据避免双重征税协定（本部分第IX章）享受协定减免。

在新加坡一方，根据行政优惠，如果创始人在两个年度内停留超过183天，则自抵达之日起成为居民。他在抵达前取得的代币以原始成本为计税基础，因为新加坡在迁入时不提高计税基础；但如果他是投资者、其收益从不征税，这一点就无关紧要。如果他是交易者，IRAS会就抵达后实现的收益，按所得款项与原始成本之间的全部差额征税，其中可能包括他作为瑞士居民期间发生的增值。避免重复计算的办法是在离境前将交易账户变现：如果创始人是私人投资者，瑞士对此不征税；如果他是职业交易者，瑞士则征税。因此，变现的顺序要围绕瑞士的分类来规划。

© 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

从楚格迁往新加坡的创始人，应在离境前请州税务局就其私人投资者身份作出裁定。他应在瑞士的最后一年、在裁定保护之下进行变现或重新调整，并记录离境日的代币价值。抵达新加坡时，他的长期持有与任何交易账户之间应泾渭分明。新加坡就业准证或ONE准证的申请应在离境前提交，使新加坡居民身份无缝衔接。一旦出现空档，就会有一段在任何地方都没有居民身份的时期。在此期间，两项协定都无法保护他，他的银行也会提出令人不安的问题。

注释

1. Direct Federal Tax Act (DFTA; DBG)，SR 642.11，第8条第2款（离境时纳税义务终止）及第16条第3款（私人资本利得免税）。瑞士对个人没有一般性的离境税。 ↩

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 Law and regulation change frequently, so the content may be incomplete or outdated.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