移居新加坡

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移居新加坡的创始人首先需要一张准证。准证类型取决于其角色。就业准证需要一家担保雇主和符合要求的薪资。海外人才准证（ONE准证）要求固定月薪至少3万新元或具备同等的过往业绩，而全球投资者计划则可凭符合条件的投资获得永久居留权。税制采用属地原则，资本利得问题取决于是否具有交易者身份（参见第五份决策指南）。[1]

核对清单

- 选择准证：通过新加坡公司申请就业准证（符合要求的薪资及COMPASS积分），具备薪资记录的资深创始人申请ONE准证，获风险投资支持或创新型初创企业的创始人申请创业准证，或通过全球投资者计划申请永久居留权。
- 注册成立或确认新加坡雇主及其担保能力（实缴资本、经营活动，以及COMPASS要求时的本地雇佣情况）。
- 准备准证申请，附学历证书、工作经历、薪资证明及公司简介。

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- 按楚格清单的方式终止在迁出国的税务居民身份；如离开瑞士，还须办理瑞士离境手续（向市镇注销登记、最终纳税申报、财富税计至离境日）。
- 确定抵达年度的新加坡税务居民身份（183天规则，或适用于两年期和三年期的行政优惠）。
- 在抵达前记录长期持仓的资本性质：董事会会议记录或个人投资声明、长期钱包的隔离、停止活跃交易。
- 对于跨国集团中将处置境外资产的任何控股公司，复核第10L条的适用情况。
- 决定以个人名义、通过新加坡公司或通过家族办公室结构持有加密资产；如拟设立基金，应考虑第13O条/第13U条的税收优惠条件。
- 开立银行账户：新加坡银行对加密财富适用严格的财富来源标准；按楚格清单的方式准备档案。
- 安排住房（外国国民购买有地住宅须经批准）、子女教育和医疗保险（准证持有人无强制性计划，但雇主通常会投保）。
- 仅在成为永久居民时登记CPF；就业准证持有人无须缴纳。
- 准备涵盖数字资产的新加坡遗嘱及持久授权书。
- 复核配偶及子女的家属准证，以及父母的长期探访准证。
- 将首份新加坡纳税申报（前一年度的B1表格，须于4月15日前提交，网上申报为4月18日）记入日程。

实务提示

从楚格迁往新加坡或反向迁居的客户，通常会低估一件事：迁居当年在两地都要纳税，而两套制度以不同的视角审视同一批交易。3月份仍为瑞士居民时的处置，按第36号通函进行检验。10月份抵达新加坡后的处置，则按贸易

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标志（badges of trade）进行检验。您可以控制大多数处置的时间，却无法控制税务机关在三年后展开问询的时间。因此，每一项处置的档案都应在处置时即已完备。

注释

1. Employment of Foreign Manpower Act 1990，以及人力部（Ministry of Manpower）的就业准证和ONE准证资格标准；Income Tax Act 1947，第2条（居民）及第13(7A)条（个人的境外来源收入）；参见第M部分第V章及第VI章，以及第P部分第I章。↩

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