在新加坡居住：属地税制

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注释

1. Income Tax Act 1947 (2020 Rev. Ed.)，第10(1)条和第13(7A)条。 ↩
2. IRAS电子税务指南“Income Tax Treatment of Digital Tokens”，2020年4月17日首次发布（经修订），第5节和第6节。第M部分第I章逐一讨论了适用于加密资产的贸易标志。 ↩
3. IRAS电子税务指南“Income Tax Treatment of Digital Tokens”，第7节（作为报酬收取的支付型代币）；关于员工股份和代币计划，参见Income Tax Act 1947第10(2)(a)条和第10(6)条。参见第M部分第VI章。 ↩
4. Income Tax Act 1947 (2020 Rev. Ed.)，附表二B部分，经Income Tax (Amendment) Act 2022修订，自2024课税年度起生效。 ↩

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