反向征收与瑞士供应商

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

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注释

1. Goods and Services Tax Act 1993，第14条（对进口服务和低价值商品的反向征收），经修订自2020年1月1日和2023年1月1日起生效。另参见IRAS，电子税务指南*GST: Taxing imported services by way of reverse charge*，现行版本。 ↩
2. IRAS，电子税务指南*GST: Digital Payment Tokens*，第三版，2026年1月30日，第12.3段（向境外供应商购买服务的部分豁免企业适用反向征收）。 ↩
3. Goods and Services Tax Act 1993，第14A条及第七附表（境外供应商注册制度）。 ↩

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

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