新加坡：税务、刑事执法与反洗钱

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新加坡国内税务局（IRAS）

负责所得税、GST、印花税和房产税的税务机关，同时也是CRS和CARF信息交换的主管机关。IRAS发布关于数字代币所得税和消费税处理的电子税务指南，并管理自愿披露计划。[1]接洽方式：可就《所得税法》对某项具体拟议安排的适用申请预先裁定，须缴费，公布的目标处理时间为八周。一般性问询可通过myTax Portal提出。IRAS回应积极，但不会就假设性事实或过往交易的定性作出裁定。

商业事务局（CAD）

新加坡警察部队下属的白领犯罪调查部门，负责调查欺诈、刑事背信、洗钱以及违反SFA和PSA的犯罪，常与MAS联合办案。Terraform案、Hodlnaut案以及2023年的洗钱案均由CAD调查。[2]接洽方式：刑事告诉可在任何警察局

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或通过网上提交，如事实足以支持，会转交CAD处理。被害人的律师可以提供追踪报告，CAD会据此采取行动。除正式通知外，CAD不会向告诉人通报调查进展。

可疑交易报告办公室（STRO）

设于CAD内的新加坡金融情报机构，负责接收依据CDSA第45条提交的可疑交易报告以及现金流动报告。STRO通过埃格蒙特集团（Egmont Group）与MROS交换情报。[3]接洽方式：由报告实体通过SONAR门户提交报告。STRO不与报告所涉对象沟通。

贪污调查局（CPIB）

反贪机构，在数字资产被用于行贿时与之相关。接洽方式：与CAD相同。

总检察署（AGC）

公共检察机关和政府的法律顾问，决定是否提起公诉并负责出庭公诉。AGC国际事务司是与瑞士之间相互提出司法协助请求的中央机关。[4]接洽方式：刑事告诉通过警方提出，司法协助通过中央机关办理。

反诈骗指挥部（ASC）

新加坡警察部队下属单位，负责协调诈骗防范工作，并与银行和持牌DPT服务提供者合作，迅速冻结账户，包括加密资产交易所账户。接洽方式：被害人通过警方报案。凭借与各交易所建立的合作关系，ASC是在新加坡实现冻结的最快途径。

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注释

1. Inland Revenue Authority of Singapore Act 1992；IRAS的指南列于附录A4，并在第M部分中讨论。 ↩
2. Criminal Procedure Code 2010；CAD的职能见第N部分第II章。 ↩
3. Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992第45条；参见第L部分第IV章。 ↩
4. Mutual Assistance in Criminal Matters Act 2000；参见第N部分第II章。 ↩

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