第十阶段：发售的税务处理

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注释

1. FTA working paper on cryptocurrencies and ICOs/ITOs，关于代币发行之利润税处理的部分（交付时确认收入；为开发义务计提准备金）；DFTA, SR 642.11，第58条。参见第G部分第IV章。 ↩
2. Value Added Tax Act of 12 June 2009 (VATA; MWSTG), SR 641.20，第18条及第21条第2款第19项（支付手段交易免税）；FTA, MWST-Info 04及关于加密货币的实务做法。参见第G部分第V章。 ↩
3. IRAS e-Tax Guide, "Income Tax Treatment of Digital Tokens"，第9节；Goods and Services Tax Act 1993 (2020 Rev. Ed.), Fourth Schedule, Part I, 第1(1)(k)段（数字支付代币的免税供应，自2020年1月1日起生效）；IRAS e-Tax Guide, "GST: Digital Payment Tokens"，2019年11月19日（经修订）。参见第M部分第III章。 ↩

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