个人的税务居民身份

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

如果个人在上一个日历年度居住于新加坡（临时离境除外），或在该年度内在新加坡实际停留或受雇工作至少183天，则其在相应课税年度为新加坡税务居民。[1] IRAS实行两项行政优惠，为抵达和离开的雇员放宽183天测试。在新加坡连续停留或工作至少183天、且跨越两个日历年度的个人，在两个年度均被视为居民。连续三年在新加坡停留或工作的个人，即便第一年和最后一年未达到天数，也在整个期间被视为居民。[2]

居民身份决定税率和豁免。自2024课税年度起，居民适用累进税率：应税收入超过32万新元的部分为22%，超过50万新元的部分为23%，超过100万新元的部分为24%。居民还可根据第13(7A)条享受境外来源收入豁免。非居民的受雇收入按15%的统一税率征税（如居民税率更高，则按居民税率），董事酬金及其他收入按24%征税，且不享受任何减免。[3] 对于因代币归属而有大额受雇收入的创始人，24%的最高居民税率可与瑞士联邦、州和市镇的合计税率相比较：楚格州约为22%至23%，日内瓦则超过40%。第P部分第I章对此作了比较。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

除股份计划的视同行权规则外，新加坡对个人不征收离境税。作为投资持有代币的居民离开新加坡时，未实现收益不征税。一直在交易代币的居民离开时，最后一年的交易利润照常课税，此外不再有其他税负。没有离境税，正是新加坡成为日后迁往迪拜或返回欧洲的创始人中转站的原因之一。这也意味着，对于成为居民、在牛市中持有代币并在出售前离开的创始人，新加坡无法保护其税基。新加坡已将此视为属地税制的代价而予以接受。

注释

1. Income Tax Act 1947，第2(1)条，“resident in Singapore”的定义（在课税年度的上一年度居住于新加坡（临时离境除外），或实际停留或受雇工作183天或以上的个人）。 ↩
2. IRAS，*Tax residency and tax rates*，个人的两年及三年行政优惠。 ↩
3. Income Tax Act 1947，附表二A部分（自2024课税年度起的居民个人税率）及第40B条（非居民个人税率）。 ↩

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

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

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.