会计与企业管制局

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会计与企业管制局（ACRA）于2004年4月1日依据《2004年会计与企业管制局法》成立，由公司与商业注册局（Registry of Companies and Businesses）和公共会计师委员会（Public Accountants Board）合并而成。它负责执行《1967年公司法》、《2005年有限责任合伙法》、《2014年商业名称注册法》，并与MAS共同执行《2018年可变资本公司法》。依据后者，可变资本公司由ACRA注册，其管理人则由MAS监管。[1] ACRA的在线登记系统BizFile相当于瑞士的商业登记簿，任何人支付少量费用即可查询。每家新加坡公司都有唯一的实体编号（unique entity number），该编号见于其全部备案文件，交易对手应当索取。

ACRA制度中有三项特点对数字资产至关重要。第一，每家新加坡公司必须至少有一名通常居住在新加坡的董事。因此，外国创始人要么迁居新加坡，要么委任一名可信赖的本地董事，要么使用企业服务提供商提供的名义董事。[2] 第二，自2017年起，每家公司都必须备存可登记控制人登记册。“可登记控制人”是新加坡对实益拥有人的称谓。自2020年起，该登记册须集中提交ACRA，执法机关和MAS均可查阅。自2024年起，名义董事和名义股东必须在公开登记册中标明其名义身份。[3] 第三，《2024年企业服务提供商法》

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自2025年6月起施行，要求所有提供公司注册、名义董事和注册地址服务的提供商在ACRA注册，并实施反洗钱控制措施。这一要求提高了加密公司聘用名义董事的成本，也减少了可供选择的名义董事。[4]

示例：一家位于楚格（Zug）的协议基金会希望设立一家新加坡公司，以雇用其亚洲开发人员。该公司通过一家已注册的企业服务提供商在两天内完成注册。公司自第一天起就需要一名居住在新加坡的董事，因此基金会理事会须在本地雇员、专业独立董事和服务提供商提供的名义董事之间作出选择。公司必须披露基金会为其可登记控制人。由于瑞士基金会没有所有人，披露时应列明基金会本身，并按照ACRA的指引列明控制基金会的个人，实务中即理事会成员。服务提供商会索取基金会的设立文件、其监督机关的确认函以及理事会成员的身份证件，因为《2024年企业服务提供商法》要求其这样做。上述事项均不涉及MAS，因为雇用开发人员并非受监管活动。只有当公司开始为他人交易、持有或转移代币时，才会首次与MAS发生接触。

注释

1. Accounting and Corporate Regulatory Authority Act 2004 (2020 Rev Ed)，第3条（设立）和第6条（职能）；Variable Capital Companies Act 2018，第2部分（由可变资本公司注册官，即ACRA的一名官员，进行注册）和第46条（管理人须为受MAS监管的合格基金经理的要求）。 ↩
2. Companies Act 1967 (2020 Rev Ed)，第145(1)条（至少一名通常居住在新加坡的董事）。 ↩
3. Companies Act 1967，第11A部分（可登记控制人登记册，由Companies (Amendment) Act 2017引入，自2020年起集中于ACRA）；Companies and Limited Liability Partnerships (Miscellaneous Amendments) Act 2024（公开披露董事和股东的名义身份）。 ↩
4. Corporate Service Providers Act 2024，于2024年7月2日通过，自2025年6月9日起施行；另参见同日通过的Companies and Limited Liability Partnerships (Miscellaneous Amendments) Act 2024。 ↩

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