协定及其沿革

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《新加坡共和国与瑞士联邦关于对所得避免双重征税的协定》于2011年2月24日在新加坡签署，2012年8月1日生效，对新加坡自2013年1月1日起适用。它取代了1975年的一份协定。那份旧协定早于两国现代金融中心的形成，也没有有效的信息交换条款。[1]2017年7月27日签署的议定书使该协定符合BEPS关于防止协定滥用和争议解决的最低标准，因为瑞士选择与大多数缔约伙伴以双边方式实施这些标准，而未通过《多边公约》实施。因此，该协定不受MLI修改，必须结合2017年议定书一并解读。[2]

该协定仅涵盖所得税。瑞士的财富税以及州一级的遗产税和赠与税不在其范围之内，新加坡的消费税和印花税亦然。这一适用范围是在两地均有资产的客户首先必须明白的一点。瑞士居民所持代币的瑞士财富税，不受协定任何规定的影响。持有瑞士代币的新加坡居民不缴纳瑞士财富税，原因是他不是瑞士居民，与有无协定无关。协定按照当时的OECD范本在两国之间分配所得的征税权，并在第4条规定了当两国都主张某人为本国居民时，由哪一国胜出的规则。

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注释

1. Agreement between the Republic of Singapore and the Swiss Confederation for the Avoidance of Double Taxation with respect to Taxes on Income， 2011年2月24日签署，2012年8月1日生效；SR 0.672.968.91；IRAS，避免双重征税协定清单，瑞士。 ↩
2. Protocol amending the Agreement of 24 February 2011， 2017年7月27日签署。 ↩

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