课税范围及其属地逻辑

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新加坡所得税依据《1947年所得税法》第10(1)条，对"在新加坡产生或来源于新加坡的所得，或从新加坡境外汇入新加坡的所得"征收。该条列明了各项课税项目。第(a)项涵盖来自任何贸易、业务、专业或职业的收益或利润，第(b)项涵盖来自受雇的收益或利润，第(d)项涵盖股息、利息和贴息，第(f)项涵盖租金、特许权使用费、溢价及其他来自财产的利润。第(g)项另设兜底项目，涵盖未被其他项目涵盖的"任何具有所得性质的收益或利润"。[1]对数字资产而言，这一课税规定有两个特点比其他任何方面都更为重要。该法对所得征税，对资本只字未提，因此具有资本性质的收益完全不在其范围之内。此外，该法仅在境外所得汇入新加坡时才对其征税，因此收益的来源地和保存地都会决定是否需要纳税。

新加坡法规并未对"所得"下定义。法院采用了英国和澳大利亚的做法，即考察某项收入在收款人手中是否具有所得的性质。贸易与资本的区分依据1955年皇家委员会提出的"贸易标志"（badges of trade）作出，新加坡在*ABD Pte Ltd v Comptroller of Income Tax* [2010] SGHC 107和*BBO v Comptroller of Income Tax* [2014] SGCA 10等案件中适用了这些标志。[2]对数字资产而言，由此形成两步分析。持有人是否在从事代币交易，从而其收益属于第10(1)(a)条下的收入？

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如果不是，某项特定收入（质押奖励、空投、挖矿费）是否属于其他项目下的所得，通常是第(g)项？只有两项检验均不满足的收入，才不在课税范围之内。

IRAS关于数字代币的电子税务指南

IRAS于2020年4月17日首次发布电子税务指南*Income Tax Treatment of Digital Tokens*，于2020年10月9日修订，并于2026年1月30日以第二版重新发布，更新了法条编号并作了文字修改。[3]该指南并非法律。它记录的是税务总监将如何适用该法。实践中，偏离指南的纳税人需承担说服IRAS、所得税复审委员会或高等法院普通庭认定税务总监有误的责任。根据我的经验，在指南较为宽松的问题上（而大多数问题都是如此），至今还没有客户愿意提出这样的主张。

该指南沿用了MAS在其*Guide to Digital Token Offerings*中采用、FINMA在瑞士使用的三分法代币分类（参见第B部分第III章及第E部分第I章）。支付型代币属于"无形财产"，而非货币。实用型代币是获取商品或服务的权利。证券型代币是债务或股权的数字化表示。[4]这一分类决定了代币在其生命周期各阶段的税务后果：发行、作为对价收取、持有和处置。

注释

1. Income Tax Act 1947（2020 Rev. Ed.），第10(1)(a)–(g)条，Singapore Statutes Online。 ↩
2. ABD Pte Ltd v Comptroller of Income Tax，高等法院普通庭，2010年；BBO v Comptroller of Income Tax，上诉庭，2014年；如正文所引。 ↩
3. IRAS，电子税务指南*Income Tax Treatment of Digital Tokens*，第二版，2026年1月30日（第一版2020年4月17日，2020年10月9日修订）。 ↩
4. IRAS，电子税务指南*Income Tax Treatment of Digital Tokens*，第二版，2026年1月30日，第4–5段（按代币类型的分类及税务处理）。 ↩

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