共同申报准则在新加坡的实施

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新加坡通过Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016实施CRS，自2017年1月1日起开展尽职调查，并于2018年9月进行首次交换。新加坡申报金融机构须识别属于应申报司法管辖区税务居民的账户持有人，收集自我证明，每年5月31日前向IRAS申报，再由IRAS在9月前与伙伴司法管辖区进行交换。[1] 根据《多边主管当局协议》，瑞士是新加坡的CRS伙伴。自2018年起，两国一直相互交换对方居民的账户数据。

新加坡的数字资产企业如属托管机构、存款机构、投资实体或特定保险公司，即为CRS下的申报金融机构。自2017年以来，为客户持有代币的DPT托管人一直主张其并非托管机构，因为代币不属于CRS所定义的"金融资产"。OECD承认大多数加密资产不在该定义范围之内。这一空白正是制定CARF的原因。经修订的CRS（新加坡将自与CARF相同的日期起适用）将金融资产的定义扩展至特定电子货币产品和央行数字货币，并将通过衍生工具和投资实体获得的间接加密敞口纳入CRS申报。[2] 投资于代币的新加坡基金在CRS意义上本已属于投资实体。其投资者的权益自2017年起即须申报，这一点有外国成员的家族办公室有时会忽略。

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注释

1. Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016；Income Tax Act 1947，第105K条及以下（国际税务合规协议）。IRAS，*CRS Overview*，申报截止日期为5月31日。 ↩
2. OECD，*Amendments to the Common Reporting Standard*，2022年（将特定电子货币产品和央行数字货币纳入金融资产；申报通过投资实体对加密资产的间接投资）。 ↩

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