注册外国公司

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在新加坡设立营业地点或开展业务的外国公司，必须在一个月内依据《公司法》第11部分进行注册，并委任至少一名通常居住在新加坡的授权代表。[1]注册外国公司就是瑞士AG在新加坡的分支机构。它每年须向ACRA提交母公司的账目，从而使瑞士集团的财务数据可供公众查阅。它作为非居民公司就新加坡来源利润课税，自身不享有协定优惠。[2]除少数类别外，MAS不向外国公司发放支付服务牌照。第K部分第V章所述的DTSP制度，已使从新加坡为客户提供服务的外国公司处境岌岌可危。[3]基于这些原因，瑞士集团将分支机构用于代表处和研究团队，几乎从不用于面向客户的业务。

注释

1. Companies Act 1967，第365条至第368条（外国公司的注册）及第368(1)(e)条（通常居住在新加坡的授权代表）。 ↩
2. Companies Act 1967，第373条（提交外国公司的资产负债表和账目）；Income Tax Act 1947，第10(1)条及第12条（在新加坡经营业务所得收入的来源）。 ↩

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3. Payment Services Act 2019 (2020 Rev. Ed.)，第6(4)条（标准支付机构或主要支付机构牌照的申请人必须是在新加坡注册成立的公司，或依据《公司法》注册且拥有常设营业地点的外国公司）；Financial Services and Markets Act 2022，第9部分。参见第K部分第I章和第V章。 ↩

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