汇入原则：第10(1)条与第10(25)条

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新加坡对“从新加坡境外汇入新加坡的所得”征税。对居民个人而言，这一点只有理论意义，因为第13(7A)条豁免居民个人收到的所有境外来源所得，通过合伙企业收到的除外。[1]对公司而言，这一点则至关重要。一家新加坡公司通过境外平台进行代币交易所获得的营业利润，只有在交易来源位于境外时才属于境外来源所得，而对于在新加坡管理的公司来说，这种情况很少见。如果来源在境外，该所得在汇入新加坡时纳税，第10(25)条规定了三种视为汇入的情形。

所得被汇入、转入或带入新加坡时，视为在新加坡收到（第(a)项）。所得被用于清偿在新加坡经营的贸易或业务所产生的债务时（第(b)项），或被用于购买带入新加坡的动产时（第(c)项），也视为收到。[2]该条款是为银行转账和货物而起草的。数字资产则提出了它从未设想过的问题。如果代币存放在境外交易所，而私钥由在新加坡的一名董事持有，境外来源利润是否已“带入新加坡”？如果持有人把稳定币余额转入新加坡一台笔记本电脑上的自托管钱包，该余额是否属于“带入新加坡的动产”？

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IRAS尚未就上述任何一个问题公布立场。这一空白是数字代币指南的一个缺口。合理的理解是：代币没有所在地，只有当其经济价值被转换为新加坡银行账户中的新元资金，或被用于清偿新加坡境内的债务时，汇入原则才会发挥作用。从境外交易所转入受新加坡监管的交易所、随后出售换取新元的代币，显然已经汇入。而转入一个恰好位于新加坡的硬件钱包的代币，我认为并未在第(c)项的意义上“带入新加坡”。财产是账本上的权利，设备只是一把钥匙。第D部分第IX章对代币“所在地”的瑞士法分析，出于不同目的得出了类似的结论。这一问题尚无定论，如果新加坡公司以代币形式将境外来源的营业利润留在境外，应将其立场形成书面记录，并预计在金额较大时IRAS会持不同意见。

收到境外来源股息、分支机构利润或服务收入的公司，可依据第13(8)条享受豁免。该所得必须已在境外司法管辖区纳税，该地的标准税率必须至少为15%，并且税务总监必须确信豁免对公司有利。[3]2020年改革之后，瑞士楚格的标准企业税率低于15%。因此，楚格子公司向新加坡母公司支付的股息不符合标准税率条件，须在汇入时在新加坡纳税，瑞士预扣税可获得境外税收抵免。对于在瑞士运营公司之上设立新加坡控股公司的集团而言，这是反复出现的意外之一。第P部分第IV章以具体数字对此进行分析。

注释

1. Income Tax Act 1947，第13(7A)条（居民个人在新加坡收到的境外来源所得免税，通过新加坡合伙企业收到的除外）。 ↩
2. Income Tax Act 1947，第10(25)(a)–(c)条（境外所得视为在新加坡收到）。 ↩
3. Income Tax Act 1947，第13(8)条和第13(9)条（股息、分支机构利润及服务收入的境外来源所得豁免；已纳税条件及标准税率条件）。 ↩

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