# 家族办公室：第13O条、第13U条与单一家族办公室：摘要

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享受新加坡税收优惠的单一家族办公室从2020年底的约400家激增至2024年底的2,000多家。吸引它们的是稳定的环境、普通法、深厚的私人银行市场，以及对其基金投资收入的免税待遇。该豁免根据《1947年所得税法》第13O条、第13OA条或第13U条授予基金载体，并取决于MAS多次修订的条件，最近一次修订是2026年7月31日的通函：最低指定投资额为2000万新元或5000万新元，相关计划将于2029年12月31日届满。实质性通过一系列要求来保障：聘用合资格的投资专业人员（其中一名须来自家族以外），达到分级的本地支出水平，将10%或1000万新元（以较低者为准）配置于新加坡投资，并在MAS持牌机构开立私人银行账户。家族办公室本身仍无需持牌，但自2026年6月15日起，必须符合类别豁免的条件：在开业后14天内通知MAS，提交年度申报，并在MAS持牌银行开户。2023年洗钱案中，六只获优惠的家族办公室基金与被定罪者有关联，此案导致审查趋严。由此形成的制度在实质上依然慷慨，同时把银行置于防范非法财富的核心位置。

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