家族办公室、信托与架构

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- 依第13O条和第13U条享受税务优惠的单一家族办公室：约400家（2020年底），约1400家（2023年底），逾2000家（2024年底和2025年底） – 第E部分第III章和第I部分第V章[1]
- 依第13O条和第13U条提出的申请（截至2025年11月的三年间）：约1300份，其中约3%被拒 – 第E部分第III章[2]
- 享受优惠的单一家族办公室雇用的本地人：逾1700人（2023年底）和约2200人（2025年2月） – 第E部分第III章[3]
- 可变资本公司（2025年底）：1406家，下设3443个子基金，由过半数受监管基金管理公司管理 – 第E部分第IV章和第K部分第VI章[4]
- MAS登记册中的持牌信托公司牌照（2026年11月）：67张 – 第E部分第IV章[5]
- 信托业（2005年）：至少16家受托业务机构，员工逾250人，资产约800亿新元 – 第D部分第V章[6]
- 依共同申报准则须申报的司法管辖区（2025申报年度）：90个 – 第E部分第II章[7]

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注释

1. MAS，2024年3月6日、2025年2月5日和2026年8月5日的国会书面答复（mas.gov.sg），引自第E部分第III章、第I部分第V章和第K部分第VI章。 ↩
2. MAS，2025年11月5日的国会书面答复（mas.gov.sg），引自第E部分第III章。 ↩
3. MAS，颜金勇2024年10月16日（叶汉荣提问）和2025年2月5日（Jamus Jerome Lim副教授提问）的国会书面答复，mas.gov.sg，引自第E部分第III章。 ↩
4. MAS，*Singapore Asset Management Survey 2025*，第4页："As of 31 December 2025, a total of 1,406 VCCs were incorporated or re-domiciled in Singapore … representing 3,443 sub-funds, were managed by over 50% of regulated fund management companies in Singapore." ↩
5. MAS，Financial Institutions Directory，牌照类型"Licensed Trust Company"，引自第E部分第IV章。该数目可能多于机构数目。 ↩
6. MAS在Society of Trust and Estate Practitioners的演讲，2005年10月26日，引自第D部分第V章。 ↩
7. IRAS，*List of Reportable Jurisdictions for 2017–2025 CRS information reporting*（2026年2月2日更新），作者统计，引自第E部分第II章。 ↩

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