从转口港到贸易枢纽：全球贸易商计划：摘要

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新加坡的贸易枢纽以新的形式延续了19世纪转口港的商业职能：城中的交易部门管理着往往直接往返于外国港口之间的货物。连接两者的桥梁是20世纪60年代和70年代的炼油业。1989年的核准石油贸易商计划和1990年的核准国际贸易商计划围绕炼油业培育了一个贸易商群体，两项计划于2001年6月合并为全球贸易商计划。该计划以《1947年所得税法》第43I条为依据，对获批的全球贸易公司，就其来自实物贸易、经纪、衍生品和结构性大宗商品融资的合格收入，给予5%、10%或15%的优惠税率，条件是公司就营业额、本地支出、专业人员以及在新加坡履行的职能作出承诺。新加坡企业发展局（Enterprise Singapore）把该计划作为与贸易业的长期关系来管理；2023年，贸易业有约400家全球贸易商和16,000个就业岗位，但在公布的统计数据中，无法单独区分大宗商品贸易在经济中的分量。由于全球最低税缩小了新加坡与日内瓦之间的税收差距，实质、人才和法律基础设施如今决定着两个枢纽之间的竞争；对于这一转变，新加坡的回应是2024年的15%档次、延期至2031年以及纳入环境属性证书。

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