印度：投资走廊与GIFT City：摘要

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

新加坡与印度的纽带，可追溯到1819年后印度士兵、商人和囚犯的到来，1867年之前海峡殖民地由加尔各答管辖的历史，以及齐智人和印度银行的信贷网络。2005年议定书确立了资本利得的居民国征税原则，该原则与毛里求斯协定挂钩，并受到设有20万新元支出门槛的利益限制条款的保护；由此，1994年的避免双重征税协定成为这条走廊的法律基础。2011年和2016年的议定书以及多边工具中的主要目的测试，引入了国际信息交换标准，将2017年4月1日起取得的股份所得收益的征税权交还印度，并使实质和商业目的成为享受协定待遇的条件。尽管如此，自2000年以来，新加坡仍成为印度股权类外国直接投资有记录的最大来源地，因为基金、控股公司和国家投资者对其监管、法院和专业人士群体的重视，不亚于任何税收优势。自2020年起由IFSCA监管的GIFT City已接手Nifty期货，并正在建设基金业，与新加坡争夺来源和去向均在印度的业务；与此同时，通过MAS、IFSCA、UPI–PayNow互联以及部长级圆桌会议开展的合作，使两个中心既是对手，也是伙伴。

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com