对投资者及其顾问的实际影响

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作为谈判伙伴的经济发展局

对于考虑在新加坡进行重大投资的企业而言，EDB仍是第一联系窗口。其官员负责推介投资地点、与其他机构协调并谈判激励措施。这种关系带有契约性质。激励措施针对特定的活动和期限批给，通常与投资、就业或商业开支方面的承诺挂钩。顾问应把激励批文视为一项须妥善记录和持续监督的交易，以对待商业合同的同等审慎加以处理。

经济发展局的历史也解释了该机构的期望。自1960年代以来，它一直以项目对新加坡增加值、技能和就业的贡献来衡量项目。李显龙在1991年表示，经济发展局追求的是整体经济增加值的最大化，而不仅仅是个别投资者的利润。[1]以这些角度阐述的方案，比强调节税的方案更有可能成功。

投资者核对清单

- 及早联系经济发展局，在作出关键选址决定之前着手，并准备一份商业论证，说明在新加坡的投资、就业岗位、技能和增加值。

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- 核查集团是否属于《2024年跨国企业（最低税）法》的适用范围，因为传统的免税期可能被国内补足税抵消。
- 将可退还投资税收抵免与《1967年经济扩展激励（所得税减免）法》和《1947年所得税法》下的传统激励措施进行比较。
- 记录每项激励批文的条件、里程碑、报告义务和追回条款，并在内部指定合规责任人。
- 考虑JTC作为工业用地业主的角色，以及大多数工业地产属于租赁产权的特点，这源于上文所述的土地政策。
- 在编制工资成本预算时，考虑三方劳资框架，包括全国工资理事会的指导原则和《1968年雇佣法》的适用范围。
- 审视该项投资对集团在新加坡的财务和资金管理结构的影响，金融中心的银行、基金经理和顾问都集中在新加坡。

注释

1. Speech by BG Lee Hsien Loong, 1 August 1991，前引，第12页："EDB's objective is to maximise not just profits for investors, but value added for the economy." ↩

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