对贸易公司的实际影响

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规划申请

对于考虑落户新加坡的贸易公司而言，该计划只是更宏观决策中的一个因素。公司首先必须确定拟在新加坡设立哪些职能：交易部门、风险管理、运营、财务、财资和合规。这些职能决定了公司所能承诺的人员数量和本地支出，也决定了新加坡实体的转让定价地位，进而决定优惠税率所适用的收入。

第二个问题是集团的规模。属于全球最低税适用范围的集团，从低于15%的税率中获益甚少，应据此进行规划。年收入低于7.5亿欧元门槛的较小贸易商，若其承诺足以支持，仍可享受5%或10%的税率。无论哪种情况，获批资格都意味着获得国家的认可，便于与银行和交易对手打交道，并表明公司对新加坡的长期承诺。

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资格期内的合规

获批后，公司必须满足资格条件，并保存能将合格收入与其他收入区分开来的记录。公司须报告其相对于承诺的表现，并在资格期届满时为续期做准备。业务上的变化，例如将交易部门迁往另一个枢纽、进行收购或新增商品品类，可能需要与主管机构协商。自2020年的一系列倒闭事件（第H部分第II章对此有所考察）以来，银行和主管当局更加关注贸易公司的治理、风险管理和财务报告。该计划要求在新加坡履行合规和风险管理职能，这一要求已具有更大的实际分量。

贸易公司核对清单

- 界定拟在新加坡履行的职能（交易、风险管理、运营、财务、财资、合规），并为转让定价目的形成书面记录。
- 在就优惠税率进行谈判之前，评估集团在《2024年跨国企业（最低税）法》下的地位。
- 核查现行的合格商品清单（自2026年2月13日起包括环境属性证书）以及资格所涵盖的活动。
- 就营业额、本地业务支出和贸易专业人员数量作出切合实际的承诺，因为续期时会将表现与这些承诺进行比较。
- 对合格收入和非合格收入分别记账，并保存能证明每笔交易合格性质的记录。
- 使用该计划所期望的本地银行、物流、仲裁及其他配套服务，并记录其使用情况。
- 在Singapore Statutes Online上核实第43I条的现行文本及其截止日期，因为延期至2031年12月31日取决于立法。

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