东南亚与区域总部

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希望在东南亚销售、生产或投资的跨国集团，面对的是一个由十一个国家、数亿消费者以及几乎与语言一样多的法律体系组成的地区。它必须决定将负责经营这项业务的人员安置在何处。四十多年来，很大一部分此类集团选择了新加坡。新加坡市场狭小，其劳动力和土地成本位居亚洲最高之列。它所提供的，是一个能够以可预见的方式对区域业务进行管理、融资、配置人员和保障的地方，而这种可预见性是其邻国难以企及的。本章考察这一功能如何发展形成，以及它如今如何运作。

本章首先介绍区域总部模式，即吸引数千家区域办事处落户新加坡的政策逻辑和商业逻辑。继而讨论东南亚国家联盟（东盟）的经济一体化，正是这一进程将一系列相互分割的国家市场变成了一个可由单一办事处服务的腹地。本章还考察企业借以保护其区域投资的税务和投资协定网络、进入邻国市场的实际途径，以及在一个高度多元的地区开展业务所伴随的风险。最后以实务影响一节以及与日内瓦和香港的比较作结。

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本书第I部分对应于日内瓦卷中专论非洲的部分。日内瓦是服务于一个大陆的枢纽，它与该大陆的许多地区共享语言、贸易历史和密集的机构存在。新加坡为东南亚发挥着类似的功能，但有一个重要区别。日内瓦远离其所服务的大陆，而新加坡则位于其所在地区的中心，距吉隆坡和雅加达均在两小时航程之内。两个枢纽之间的相似之处与差异贯穿本部分各章。

要点

在亚洲活跃的跨国集团中，有很大一部分将区域总部设在新加坡；安永（EY）2019年的一项研究估计其数量约为4,200家。这一模式建立在经济发展局自1980年代起实施的激励措施、17%的企业所得税税率以及基础设施、人才和法律确定性之上；而新加坡自2025年起适用的全球最低税，已使竞争从税率转向其他激励措施。东盟成立于1967年，2025年随东帝汶加入扩大至十一个成员国；东盟已将大多数商品的区域内关税降至接近零，并于2015年底启动了东盟经济共同体，但服务、投资规则和非关税壁垒仍然分散。新加坡与约100个司法管辖区签订的税务协定网络及其投资协定，使区域控股架构成为可能，但须遵守自2019年4月起对新加坡生效的多边工具（Multilateral Instrument）中的反滥用规则。该地区的主要风险包括政治不稳定、货币危机、贪污、判决执行不力以及跨国欺诈的增长，企业通过架构、合同、争议解决条款和合规加以管理。

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