东南亚与区域总部：实务影响

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对设立区域总部的集团

在新加坡设立区域总部的集团，应将这一决定视为运营、法律和税务选择的组合。设在新加坡的职能决定了可享受的激励措施、控股公司的协定地位，以及集团受新加坡法律约束的程度。全球最低税降低了优惠税率对大型集团的价值，而补助金、可退还抵免以及本地环境的质量则变得更加重要。收入低于最低税门槛的集团仍有资格享受传统优惠。

对区域内的投资者

以新加坡为基地投资该区域的投资者，应从一开始就规划其保护措施。控股公司的选择、合同的准据法、仲裁条款以及适用的投资条约，都决定了投资失败时可获得哪些救济。一旦争议发生，这些选择便难以纠正。

从新加坡开展区域业务的核对清单

- 界定新加坡实体的职能（管理、资金管理、采购、知识产权、控股），并记录决策作出的地点。

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- 核查激励措施的资格及其与全球最低税的相互作用，尤其是合并收入超过7.5亿欧元的集团。
- 审查新加坡与每个东道国之间的税收协定，包括预扣税率以及多边工具引入的主要目的测试。
- 确定保护每项投资的投资条约或自由贸易协定，核实其是否仍然有效，并审查其对投资者和投资的定义。
- 分析每个东道国的外资持股规则、执照要求和土地限制，并避免采用违反当地法律的名义股东结构。
- 在交易对手接受的情况下，为合资协议和股东协议选择新加坡法律和以新加坡为仲裁地的仲裁，并考虑订立调解条款。
- 集中管理货币风险敞口，并监测各国的货币兑换和资金转移规则。
- 对合作伙伴、代理商、分销商和房东进行反腐败和反洗钱尽职调查，尤其注意制裁名单以及与诈骗活动的关联。
- 通过情景规划、在可行时投保政治风险保险，以及稳定条款和终止条款等合同保护措施，为政治变化做好准备。

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