东南亚与区域总部：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

根据安永2019年的一项研究，新加坡拥有约4,200个区域办事处，已成为亚洲首屈一指的区域总部所在地。原因在于，新加坡将互联互通、人才、法律确定性、廉洁和17%的企业所得税税率，与经济发展局自1980年代以来提供的激励措施结合在一起。新加坡自2025年起实施的全球最低税，降低了优惠税率对大型集团的价值，并使竞争转向补助金、可退还抵免以及本地环境的质量。东盟已取消区域内货物贸易的大部分关税，并于2015年启动经济共同体，但服务、投资、执照发放和人员流动在很大程度上仍受国家规则约束。新加坡与约100个司法管辖区签订的税收协定、其投资条约以及作为仲裁地的角色，使集团能够通过新加坡公司持有和保护其区域投资，前提是这些公司按照多边工具的反滥用规则具备真实的经济实质。从政治动荡和货币危机到腐败和有组织欺诈，主要的区域风险都需要结构安排、合同保护和尽职调查，而这些正是新加坡的区域总部需要设计和监督的。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

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