可持续金融与碳市场：摘要

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新加坡通过2019年的绿色金融行动计划和2023年的净零金融行动计划，将可持续金融打造为其金融中心的战略领域，并沿用其早期金融产业政策的方式，运用资助、储备资金配置和机构支持等手段。2023年12月的新加坡—亚洲分类法增设了针对转型活动的琥珀色类别以及燃煤电厂提前退役的标准；强制性气候报告已于2025财年在上市发行人中开始实施，并将于2030财年扩展至大型非上市公司。碳税从每吨5新元提高到45新元，目标是到2030年达到50至80新元，由此形成了国内碳价，并产生了对国际碳信用的合规需求；这些碳信用受新加坡与越来越多东道国签订的第6条协定规管。FAST-P混合融资工具和有关转型碳信用的工作反映出这样一种观点：亚洲的脱碳取决于能否为年轻燃煤电厂的退役提供融资。新加坡力求在这一领域发挥引领作用，而核实仍是其中的主要难题。“漂绿”和“漂转型”问题通过零售ESG基金指引、监管期望以及有关失实陈述的一般法律加以应对。因此，可持续性声明的可信度已成为该金融中心每一家机构的行为规范和法律责任问题。

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