信托、控股结构与可变资本公司：实务影响

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载体的选择取决于结构的目的。希望进行传承规划并防范外国特留份规则的家族，会选择新加坡信托，并由持牌信托公司或PTC担任受托人。如家族还希望其投资在新加坡获得专业管理，则会增设一家单一家族办公室和一家VCC；区域集团则会使用一家在新加坡拥有真实员工和决策职能的控股公司。顾问应以下列问题检验任何结构：

- 目的：该结构是否为传承、保护、治理或投资所需？每一层级是否都服务于其中某一目的？
- 准据法：考虑到100年的永续期和目的信托的缺失，新加坡法律是否足以规范该信托？还是结构的某一部分需要适用其他法律？
- 委托人控制：委托人保留的权力是否限于投资和资产管理？委托人的行为是否与契据相符？
- 受托人：受托人是持牌信托公司、获豁免的银行，还是已委托持牌信托公司履行其反洗钱合规职责的PTC？

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- 基金载体：VCC是否有持牌或获豁免的管理人？它是否每年都满足第13O条或第13U条优惠的条件？
- 经济实质：控股公司和基金载体在新加坡的员工、场所和决策职能，是否足以满足第10L条以及相关协定的主要目的测试？
- 企业服务：董事和公司秘书是否通过注册企业服务提供商委任？控制人登记册是否完整？
- 申报：该结构是否已就共同申报准则和FATCA进行分类？受益人是否知悉其居住国将获通报？
- 退出：该结构能否在不触发新加坡或境外税负的情况下解除或迁移？如需迁册，是否已就60天注销登记期限作出安排？

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