信托、控股结构与可变资本公司：摘要

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新加坡依据本国法律为富裕家族和投资者提供了一整套架构载体：信托、持牌信托公司和私人信托公司、可变资本公司以及控股公司。其信托法以英国衡平法和2004年的改革为基础，该改革引入了100年的永续期、针对外国特留份规则的防火墙，以及委托人保留投资职能的有限权力。《2005年信托公司法》将专业受托人纳入MAS的发牌和监管范围；私人信托公司则可获豁免，条件是由一家持牌信托公司负责其反洗钱合规。2020年推出的可变资本公司已成为主要的本土基金载体，截至2025年底共有1,406家公司和3,443个子基金。控股公司仍享有股息免税、无资本利得税和广泛的协定网络等优势，但第10L条、全球最低税以及有关企业服务提供商的新规则，如今都要求在新加坡具备真实的经济实质。

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