싱가포르의 공통보고기준

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싱가포르는 Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016을 통해 공통보고기준(Common Reporting Standard, CRS)을 도입했으며, 2017년 1월 1일부터 실사를 시작하고 2018년 9월에 첫 교환을 했습니다. 싱가포르의 보고 금융기관은 보고대상 관할권의 세법상 거주자인 계좌보유자를 확인하고, 본인확인서(self-certification)를 수집하며, 매년 5월 31일까지 국세청(IRAS)에 보고합니다. IRAS는 9월까지 파트너 관할권과 정보를 교환합니다.[1] 스위스는 다자간 권한있는 당국 간 협정(Multilateral Competent Authority Agreement)에 따른 싱가포르의 CRS 파트너입니다. 두 나라는 2018년부터 서로의 거주자에 관한 계좌 정보를 교환해 왔습니다.

싱가포르의 디지털 자산 사업자는 수탁기관, 예금기관, 투자기관 또는 특정 보험회사인 경우 CRS상 보고 금융기관입니다. 고객을 위해 토큰을 보관하는 DPT 수탁업자는 2017년부터 토큰이 CRS가 정의하는 '금융자산'이 아니므로 자신은 수탁기관이 아니라고 주장해 왔습니다. OECD는 대부분의 가상자산이 이 정의에 해당하지 않는다는 점을 인정했습니다. 이 공백이 CARF의 존재 이유였습니다. 싱가포르가 CARF와 같은 날부터 적용하는 개정 CRS는 금융자산의 정의를 특정 전자화폐 상품과 중앙은행 디지털화폐로 확대하고, 파생상품

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과 투자기관을 통한 간접적 가상자산 익스포저를 CRS 보고 대상에 포함합니다.[2] 토큰에 투자하는 싱가포르 펀드는 이미 CRS상 투자기관입니다. 그 투자자들의 지분은 2017년부터 보고 대상이었으며, 외국인 구성원이 있는 패밀리 오피스는 이 점을 간과하기도 합니다.

주

1. Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016; Income Tax Act 1947, s. 105K ff.(국제 조세 컴플라이언스 협정). IRAS, *CRS Overview*, 신고 기한 5월 31일. ↩
2. OECD, *Amendments to the Common Reporting Standard*, 2022(특정 전자화폐 상품 및 CBDC를 금융자산에 포함, 투자기관을 통한 가상자산 간접투자의 보고). ↩

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