도산·구조조정·해산법 2018

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

2020년 7월 30일 시행된 도산·구조조정·해산법(Insolvency, Restructuring and Dissolution Act 2018, IRDA)은 싱가포르의 법인 및 개인 도산법을 통합하고, 싱가포르를 지역 구조조정 허브로 만들기 위해 마련된 2017년 구조조정 개혁을 반영하였습니다.[1] 가상자산 플랫폼과 관련해서는 다섯 갈래의 규정이 중요합니다. s 64에 따른 회생계획(scheme of arrangement) 지급유예는 채권자와의 화해를 제안하거나 제안하려는 회사에 신청 즉시 30일간의 자동 중지 효력을 부여하고, 그 후에는 법원 명령으로 이를 연장할 수 있도록 합니다. Section 65는 구조조정에서 필수적이고 불가결한 역할을 하는 관계회사에까지 지급유예를 확대합니다.[2] Section 67은 법원이 구조조정 자금(rescue financing)에 최우선순위를 부여할 수 있도록 허용합니다. Part 7에 따른 사법관리(judicial management)는 회사를 회생시키거나 청산보다 나은 환가를 달성하고자 하는 관리인의 관리 아래 두는 제도로, 긴급한 경우에는 임시 사법관리인을 선임할 수 있습니다.[3] 청산은 Part 8에 따르며, s 125는 채무 지급불능을 포함한 청산 사유를 규정합니다. 외국 회사는 s 246에 따라 싱가포르와 실질적 연관성이 있는 경우에만 청산되거나 지급유예를 받을 수 있습니다. 제3부칙(Third

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Schedule)으로 입법된 UNCITRAL 국제도산 모델법(UNCITRAL Model Law on Cross-Border Insolvency)에 따라 외국 도산절차의 대표자는 승인과 구제를 받을 수 있습니다.[4]

주

1. Insolvency, Restructuring and Dissolution Act 2018, 2020년 7월 30일 시행. Section 1은 약칭을 확인합니다. ↩
2. Insolvency, Restructuring and Dissolution Act 2018, ss 64(지급유예) 및 65(관계회사에 대한 지급유예). ↩
3. Insolvency, Restructuring and Dissolution Act 2018, ss 67(구조조정 자금), 91(사법관리 명령) 및 94(임시 사법관리인). ↩
4. Insolvency, Restructuring and Dissolution Act 2018, ss 125, 246 및 252와 Third Schedule(UNCITRAL Model Law on Cross-Border Insolvency). ↩

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

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