펀드 세제 혜택이 디지털 자산에 중요한 이유

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주

1. Income Tax Act 1947 (2020 Rev. Ed.), ss. 13D(구 13CA), 13O(구 13R) 및 13U(구 13X); Income Tax (Exemption of Income of Prescribed Persons Arising from Funds Managed by Fund Manager in Singapore) Regulations 2010 및 ss. 13O, 13U에 관한 병행 규정. 해당 조문은 2021년 12월 31일 시행된 2020년 개정판(Revised Edition)에서 조문 번호가 변경되었습니다. ↩

2. 2024년 10월 1일자 MAS Circular FDD Cir 10/2024(2025년 1월 1일부터 ss. 13D, 13O 및 13U의 요건 개정), Deloitte Singapore, *Tax Bytes*, 2024년 10월 3일의 요약 참조. ↩

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