패밀리오피스, 신탁 및 구조

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- Section 13O 및 13U에 따른 조세 인센티브를 받는 싱글 패밀리오피스: 약 400개(2020년 말), 약 1,400개(2023년 말), 2,000개 이상(2024년 말 및 2025년 말) – 제E편 제III장 및 제I편 제V장[1]
- Section 13O 및 13U에 따른 신청(2025년 11월까지 3년간): 약 1,300건, 그중 약 3%가 거절됨 – 제E편 제III장[2]
- 인센티브를 받는 싱글 패밀리오피스에 고용된 현지인: 1,700명 이상 (2023년 말), 약 2,200명(2025년 2월) – 제E편 제III장[3]
- 가변자본회사(2025년 말): 1,406개, 하위펀드 3,443개, 규제 대상 펀드매니저의 절반 이상이 운용 – 제E편 제IV장 및 제K편 제VI장[4]
- MAS 등록부상의 신탁회사 라이선스(2026년 11월): 67건 – 제E편 제IV장[5]
- 신탁업계(2005년): 수탁업체 최소 16개, 직원 250명 이상, 자산 약 800억 싱가포르달러 – 제D편 제V장[6]
- 공통보고기준(Common Reporting Standard)에 따른 보고 대상 법역(2025 보고연도): 90개 – 제E편 제II장[7]

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주

1. MAS, 2024년 3월 6일, 2025년 2월 5일 및 2026년 8월 5일 서면 의회 답변(mas.gov.sg), 제E편 제III장, 제I편 제V장 및 제K편 제VI장에서 인용. ↩
2. MAS, 2025년 11월 5일 서면 의회 답변(mas.gov.sg), 제E편 제III장에서 인용. ↩
3. MAS, Gan Kim Yong의 2024년 10월 16일(Yip Hon Weng 질의) 및 2025년 2월 5일(Assoc Prof Jamus Jerome Lim 질의) 서면 의회 답변, mas.gov.sg, 제E편 제III장에서 인용. ↩
4. MAS, *Singapore Asset Management Survey 2025*, 4면: "As of 31 December 2025, a total of 1,406 VCCs were incorporated or re-domiciled in Singapore … representing 3,443 sub-funds, were managed by over 50% of regulated fund management companies in Singapore." ↩
5. MAS, Financial Institutions Directory, 라이선스 유형 "Licensed Trust Company", 제E편 제IV장에서 인용. 이 수는 기관의 수를 넘을 수 있습니다. ↩
6. MAS, Society of Trust and Estate Practitioners 연설, 2005년 10월 26일, 제D편 제V장에서 인용. ↩
7. IRAS, *List of Reportable Jurisdictions for 2017–2025 CRS information reporting*(2026년 2월 2일 갱신), 저자 집계, 제E편 제II장에서 인용. ↩

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