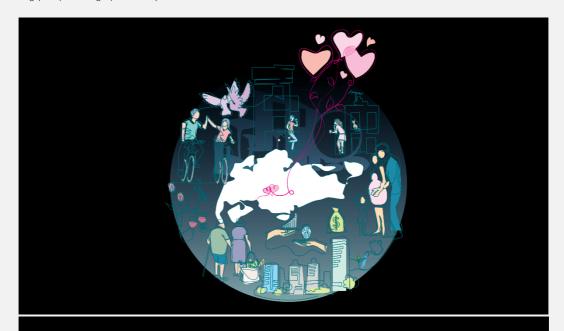


Singapore | Tax & Legal | 22 February 2023



シンガポール 2023 年度予算案の解説

A Valentine's Budget for Singapore

2023 年 2 月 14 日、シンガポール政府は 2023 年予算案を発表しました。税制その他の改正点に関する政府の提言について解釈および注釈を加えた "Singapore Budget 2023 Commentary" を発行しました。英語版原文と日本語抄訳版をお送りいたします。

今年度の予算案から想定される日本企業への影響

- ・従前の優遇税制等の延長が多く、目立ったサプライズは生じていません。R&D の所得控除(EIS スキーム)が新設されるなど、引き続き投資拡大に主眼が置かれているため、新規投資や再投資を行う際には優遇税制の適用を考慮することが望ましいと考えられます。
- 「第2の柱」への対応として2025年1月1日以降開始の事業年度よりグローバルミニマム課税の導入を行うという発表は留意すべき点と思われます。日本においては2024年4月1日以降開始の事業年度からの適用が予定されており(令和5年度税制改正大綱)シンガポールでの導入に先んじるスケジュールとなっています。従って、シンガポールにおいて優遇税率等を享受している会社の日本親会社におかれましては、決算期が3月の場合、2025年3月期にお

いてトップアップ課税が生じる可能性が出てきます。そのため、グローバルミニマム課税の適用関係の把握、論点整理、情報収集の方法や業務分担を決定する等、グローバルミニマム課税への対応を検討する必要があるものと考えます。

予算案 英語版(オリジナル)



Download Budget 2023 Commentary

予算案 日本語版(抄訳)



Download Budget 2023 Commentary

予算案に関するお問合わせは以下までお願いいたします。

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Singapore Budget 2023

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