A registered foreign company

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Uma sociedade estrangeira que estabelece um local de negócios ou exerce atividade em Singapura deve registrar-se nos termos da Parte 11 do Companies Act em até um mês, nomeando pelo menos um representante autorizado com residência habitual em Singapura.[1] A registered foreign company é a filial de uma AG suíça em Singapura. Ela arquiva anualmente as demonstrações financeiras da matriz na ACRA (Accounting and Corporate Regulatory Authority, o órgão de registro de empresas), o que expõe os números do grupo suíço à consulta pública. É tributada sobre os lucros de fonte singapuriana como sociedade não residente, sem benefícios próprios de acordos para evitar a dupla tributação.[2] A MAS (Monetary Authority of Singapore) não concede licenças de serviços de pagamento a sociedades estrangeiras, salvo em categorias restritas. O regime de DTSP (prestadores de serviços de tokens digitais) da Parte K, Capítulo V, tornou precária a posição das sociedades estrangeiras que atendem clientes a partir de Singapura.[3] Por essas razões, os grupos suíços usam a filial para escritórios de representação e equipes de pesquisa e quase nunca para negócios com clientes.

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Notas

1. Companies Act 1967, seções 365 a 368 (registro de sociedades estrangeiras) e seção 368(1)(e) (representante autorizado com residência habitual em Singapura). ↩
2. Companies Act 1967, seção 373 (arquivamento do balanço e das demonstrações financeiras da sociedade estrangeira); Income Tax Act 1947, seção 10(1) e seção 12 (fonte da renda de atividade exercida em Singapura). ↩
3. Payment Services Act 2019 (2020 Rev. Ed.), seção 6(4) (o requerente de uma licença de standard ou major payment institution deve ser uma sociedade constituída em Singapura ou uma sociedade estrangeira registrada nos termos do Companies Act com estabelecimento permanente); Financial Services and Markets Act 2022, Parte 9. Parte K, Capítulos I e V. ↩

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