Family offices, trusts e estruturas

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- Single family offices com incentivos fiscais nos termos das seções 13O e 13U: cerca de 400 (fim de 2020), aproximadamente 1.400 (fim de 2023), mais de 2.000 (fim de 2024 e fim de 2025) – capítulos E.III e I.V[1]
- Pedidos nos termos das seções 13O e 13U (três anos até novembro de 2025): cerca de 1.300, dos quais aproximadamente 3% foram indeferidos – capítulo E.III[2]
- Profissionais locais empregados por single family offices beneficiados por incentivos: mais de 1.700 (fim de 2023) e cerca de 2.200 (fevereiro de 2025) – capítulo E.III[3]
- Variable capital companies (fim de 2025): 1.406, com 3.443 subfundos, geridas por mais da metade dos gestores de fundos regulados – capítulos E.IV e K.VI[4]
- Licenças de licensed trust company no registro da MAS (novembro de 2026): 67 – capítulo E.IV[5]
- Setor de trusts (2005): pelo menos 16 empresas de trustee, mais de 250 empregados, cerca de S$ 80 bilhões em ativos – capítulo D.V[6]
- Jurisdições sujeitas a comunicação nos termos do Common Reporting Standard (ano de reporte 2025): 90 – capítulo E.II[7]

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Notas

1. MAS, respostas parlamentares escritas de 6 de março de 2024, 5 de fevereiro de 2025 e 5 de agosto de 2026 (mas.gov.sg), conforme citado nos capítulos E.III, I.V e K.VI. ↩
2. MAS, resposta parlamentar escrita de 5 de novembro de 2025 (mas.gov.sg), conforme citado no capítulo E.III. ↩
3. MAS, respostas parlamentares escritas de Gan Kim Yong de 16 de outubro de 2024 (pergunta de Yip Hon Weng) e de 5 de fevereiro de 2025 (pergunta do Assoc Prof Jamus Jerome Lim), mas.gov.sg, conforme citado no capítulo E.III. ↩
4. MAS, *Singapore Asset Management Survey 2025*, p. 4: "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, tipo de licença "Licensed Trust Company", conforme citado no capítulo E.IV. A contagem pode superar o número de instituições. ↩
6. MAS, discurso na Society of Trust and Estate Practitioners, 26 de outubro de 2005, conforme citado no capítulo D.V. ↩
7. IRAS, *List of Reportable Jurisdictions for 2017–2025 CRS information reporting* (atualizada em 2 de fevereiro de 2026), contagem do autor, conforme citado no capítulo E.II. ↩

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