Do entreposto ao polo de trading: o Global Trader Programme: resumo

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

O polo de trading de Singapura dá continuidade, sob nova forma, às funções comerciais do entreposto do século XIX, com mesas de operações na cidade que gerem cargas que muitas vezes navegam diretamente entre portos estrangeiros. A ponte entre os dois foi a indústria de refino das décadas de 1960 e 1970, em torno da qual o programa Approved Oil Trader, de 1989, e o programa Approved International Trader, de 1990, formaram uma comunidade de traders, fundidos em junho de 2001 no Global Trader Programme. Com base na seção 43I do Income Tax Act 1947, o programa concede às empresas de trading global aprovadas alíquotas reduzidas de 5, 10 ou 15% sobre a receita qualificada de trading físico, corretagem, derivativos e financiamento estruturado de commodities, mediante compromissos quanto ao volume de negócios, às despesas locais, aos profissionais e às funções em Singapura. A Enterprise Singapore administra o programa como uma relação de longo prazo com o setor de trading, que reunia cerca de 400 traders globais e 16.000 empregos em 2023, embora o peso do comércio de commodities na economia não possa ser isolado nas estatísticas publicadas. Como o imposto mínimo global reduziu

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a diferença fiscal entre Singapura e Genebra, a substância, os talentos e a infraestrutura jurídica decidem hoje a concorrência entre os dois polos, mudança à qual Singapura respondeu com a faixa de 15% de 2024, a prorrogação até 2031 e a inclusão dos Environmental Attribute Certificates (certificados de atributos ambientais).

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com