Índia: corredores de investimento e GIFT City: resumo

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Os laços de Singapura com a Índia remontam à chegada de soldados, comerciantes e condenados indianos depois de 1819, ao governo dos Estabelecimentos dos Estreitos a partir de Calcutá até 1867 e às redes de crédito dos chettiars e dos bancos indianos. O acordo para evitar a dupla tributação de 1994 tornou-se a base jurídica do corredor quando o protocolo de 2005 concedeu a tributação dos ganhos de capital com base na residência, vinculada ao tratado de Maurício e protegida por uma cláusula de limitação de benefícios com limite de despesas de S$ 200.000. Os protocolos de 2011 e 2016 e o principal purpose test do instrumento multilateral introduziram o padrão internacional de troca de informações, devolveram à Índia a tributação dos ganhos sobre ações adquiridas a partir de 1º de abril de 2017 e fizeram da substância e do propósito comercial as condições de acesso ao tratado. Ainda assim, Singapura tornou-se a maior fonte registrada de IED em participações societárias na Índia desde 2000, porque fundos, holdings e investidores estatais valorizam sua regulação, seus tribunais e sua comunidade profissional tanto quanto qualquer vantagem tributária. A GIFT City, regulada pela IFSCA desde 2020, assumiu os futuros do Nifty e está construindo uma indústria de fundos que concorre com Singapura pelos

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negócios indianos na origem e no destino, enquanto a cooperação por meio da MAS, da IFSCA, da ligação UPI–PayNow e da mesa-redonda ministerial mantém os dois centros como parceiros, além de rivais.

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