O fim do sigilo bancário para fins fiscais estrangeiros: resumo

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O sigilo bancário legal de Singapura, previsto na seção 47 do Banking Act, perdeu seu efeito perante as autoridades fiscais estrangeiras entre 2009 e 2018, embora continue a proteger os clientes contra a divulgação a particulares. Depois de aderir ao padrão da OCDE em 7 de março de 2009 e de figurar brevemente na lista cinzenta, Singapura implementou a troca de informações a pedido por meio de leis de 2009 e 2013, que primeiro exigiram e depois dispensaram uma ordem judicial. O FATCA trouxe a troca automática com os Estados Unidos, com base em um acordo Modelo 1 assinado em 9 de dezembro de 2014 e tornado recíproco a partir de 2021, e o Common Reporting Standard (CRS) a estendeu a cerca de noventa jurisdições, com as primeiras trocas em setembro de 2018. A partir de 1º de julho de 2013, os crimes tributários graves passaram a ser crimes antecedentes da lavagem de dinheiro, e a Monetary Authority of Singapore (MAS) exigiu que os bancos recusassem ou revisassem clientes suspeitos de deter o produto de evasão fiscal dolosa ou fraudulenta, inclusive estrangeira. O patrimônio legado foi tratado por meio de revisões críticas dos clientes existentes, de deveres de comunicação

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aplicáveis aos ativos detidos em 1º de julho de 2013 e de programas estrangeiros de anistia, sem uma anistia singapuriana nem um programa de acordos norte-americano do tipo imposto a Genebra e aos demais centros suíços.

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