Trusts, estruturas de holding e a Variable Capital Company: resumo

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Singapura oferece a famílias abastadas e investidores um conjunto completo de veículos de estruturação sob seu próprio direito: o trust, a sociedade fiduciária licenciada e a private trust company, a Variable Capital Company (VCC) e a holding. Seu direito dos trusts assenta na equity inglesa e nas reformas de 2004, que introduziram um prazo de perpetuidade de 100 anos, uma barreira (firewall) contra regras estrangeiras de herança forçada (forced heirship) e um poder limitado de reservar funções de investimento ao instituidor (settlor). O Trust Companies Act 2005 submete os trustees profissionais a licenciamento e supervisão da Monetary Authority of Singapore (MAS), ao passo que as private trust companies ficam isentas, desde que uma sociedade fiduciária licenciada realize seu compliance de combate à lavagem de dinheiro. A Variable Capital Company, lançada em 2020, tornou-se o principal veículo de fundos doméstico, com 1.406 sociedades e 3.443 subfundos até o fim de 2025. As holdings continuam a se beneficiar de dividendos isentos, da inexistência de imposto sobre ganhos de capital e de uma ampla rede de

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acordos para evitar a dupla tributação, embora a seção 10L, o imposto mínimo global e as novas regras sobre prestadores de serviços societários exijam hoje substância real em Singapura.

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