Family Offices, Trusts und Strukturen

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- Single Family Offices mit Steuervergünstigungen nach Section 13O und 13U: rund 400 (Ende 2020), etwa 1.400 (Ende 2023), mehr als 2.000 (Ende 2024 und Ende 2025) – Kapitel E.III und I.V[1]
- Anträge nach Section 13O und 13U (drei Jahre bis November 2025): rund 1.300, von denen etwa 3 Prozent abgelehnt wurden – Kapitel E.III[2]
- Von steuerbegünstigten Single Family Offices beschäftigte Einheimische: mehr als 1.700 (Ende 2023) und rund 2.200 (Februar 2025) – Kapitel E.III[3]
- Variable Capital Companies (Ende 2025): 1.406 mit 3.443 Teilfonds, verwaltet von mehr als der Hälfte der regulierten Fondsmanager – Kapitel E.IV und K.VI[4]
- Lizenzen als Licensed Trust Company im Register der MAS (November 2026): 67 – Kapitel E.IV[5]
- Trustbranche (2005): mindestens 16 Trustunternehmen, mehr als 250 Beschäftigte, rund 80 Milliarden S$ an Vermögen – Kapitel D.V[6]

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- Nach dem Common Reporting Standard meldepflichtige Staaten und Gebiete (Meldejahr 2025): 90 – Kapitel E.II[7]

Anmerkungen

1. MAS, schriftliche Antworten auf parlamentarische Anfragen vom 6. März 2024, 5. Februar 2025 und 5. August 2026 (mas.gov.sg), zitiert in Kapitel E.III, I.V und K.VI. ↩
2. MAS, schriftliche Antwort auf eine parlamentarische Anfrage vom 5. November 2025 (mas.gov.sg), zitiert in Kapitel E.III. ↩
3. MAS, schriftliche Antworten von Gan Kim Yong auf parlamentarische Anfragen vom 16. Oktober 2024 (Anfrage von Yip Hon Weng) und 5. Februar 2025 (Anfrage von Assoc Prof Jamus Jerome Lim), mas.gov.sg, zitiert in Kapitel E.III. ↩
4. MAS, *Singapore Asset Management Survey 2025*, S. 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, Lizenzart "Licensed Trust Company", zitiert in Kapitel E.IV. Die Zahl kann die Zahl der Institute übersteigen. ↩
6. MAS, Rede vor der Society of Trust and Estate Practitioners, 26. Oktober 2005, zitiert in Kapitel D.V. ↩
7. IRAS, *List of Reportable Jurisdictions for 2017–2025 CRS information reporting* (aktualisiert am 2. Februar 2026), eigene Zählung des Verfassers, zitiert in Kapitel E.II. ↩

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