Family offices, trusts et structures

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- Single family offices bénéficiant d'incitations fiscales au titre des sections 13O et 13U : environ 400 (fin 2020), environ 1 400 (fin 2023), plus de 2 000 (fin 2024 et fin 2025) – chapitres E.III et I.V[1]
- Demandes au titre des sections 13O et 13U (sur les trois années précédant novembre 2025) : quelque 1 300, dont environ 3 % ont été rejetées – chapitre E.III[2]
- Salariés locaux employés par les single family offices bénéficiant d'incitations : plus de 1 700 (fin 2023) et environ 2 200 (février 2025) – chapitre E.III[3]
- Variable Capital Companies (VCC) (fin 2025) : 1 406, comptant 3 443 compartiments, gérées par plus de la moitié des gestionnaires de fonds réglementés – chapitres E.IV et K.VI[4]
- Licences de licensed trust company inscrites au registre de la MAS (novembre 2026) : 67 – chapitre E.IV[5]
- Secteur des trusts (2005) : au moins 16 entreprises de trustees, plus de 250 salariés, environ 80 milliards de S$ d'actifs – chapitre D.V[6]

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- Juridictions soumises à déclaration au titre de la Norme commune de déclaration (Common Reporting Standard, année de déclaration 2025) : 90 – chapitre E.II[7]

Notes

1. MAS, réponses parlementaires écrites des 6 mars 2024, 5 février 2025 et 5 août 2026 (mas.gov.sg), citées aux chapitres E.III, I.V et K.VI. ↩
2. MAS, réponse parlementaire écrite du 5 novembre 2025 (mas.gov.sg), citée au chapitre E.III. ↩
3. MAS, réponses parlementaires écrites de Gan Kim Yong du 16 octobre 2024 (question de Yip Hon Weng) et du 5 février 2025 (question de l'Assoc Prof Jamus Jerome Lim), mas.gov.sg, citées au chapitre E.III. ↩
4. MAS, *Singapore Asset Management Survey 2025*, p. 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, type de licence « Licensed Trust Company », cité au chapitre E.IV. Ce décompte peut dépasser le nombre d'établissements. ↩
6. MAS, discours devant la Society of Trust and Estate Practitioners, 26 octobre 2005, cité au chapitre D.V. ↩
7. IRAS, *List of Reportable Jurisdictions for 2017–2025 CRS information reporting* (mis à jour le 2 février 2026), décompte de l'auteur, cité au chapitre E.II. ↩

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