Trusts, structures de holding et Variable Capital Company : synthèse

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Singapour offre aux familles fortunées et aux investisseurs une gamme complète de véhicules de structuration relevant de son propre droit : le trust, la société fiduciaire agréée et la private trust company, la Variable Capital Company et la société holding. Son droit des trusts repose sur l'equity anglaise et sur les réformes de 2004, qui ont introduit une durée maximale de 100 ans, un pare-feu contre les règles étrangères de réserve héréditaire et un pouvoir limité permettant au constituant de se réserver les fonctions d'investissement. Le Trust Companies Act 2005 soumet les trustees professionnels à une licence et à la surveillance de la MAS, tandis que les private trust companies en sont exemptées à condition qu'une société fiduciaire agréée assure leur conformité en matière de lutte contre le blanchiment. La Variable Capital Company, lancée en 2020, est devenue le principal véhicule de fonds national, avec 1 406 sociétés et 3 443 compartiments à la fin de 2025. Les sociétés holding bénéficient toujours de dividendes exonérés, de l'absence d'impôt sur les plus-values et d'un

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vaste réseau de conventions fiscales, bien que la section 10L, l'impôt minimum mondial et les nouvelles règles sur les prestataires de services aux sociétés exigent désormais une substance réelle à Singapour.

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