Family offices, trusts y estructuras

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- Single family offices con incentivos fiscales conforme a las secciones 13O y 13U: unos 400 (finales de 2020), alrededor de 1400 (finales de 2023), más de 2000 (finales de 2024 y finales de 2025) – capítulos E.III e I.V[1]
- Solicitudes conforme a las secciones 13O y 13U (tres años hasta noviembre de 2025): unas 1300, de las cuales se rechazó alrededor del 3 % – capítulo E.III[2]
- Trabajadores locales empleados por single family offices con incentivos: más de 1700 (finales de 2023) y unos 2200 (febrero de 2025) – capítulo E.III[3]
- Variable capital companies (finales de 2025): 1406, con 3443 subfondos, gestionadas por más de la mitad de los gestores de fondos regulados – capítulos E.IV y K.VI[4]
- Licencias de licensed trust company en el registro de la Monetary Authority of Singapore (MAS, la autoridad monetaria y supervisora financiera) (noviembre de 2026): 67 – capítulo E.IV[5]
- Sector fiduciario (2005): al menos 16 empresas de servicios de trustee, más de 250 empleados, unos 80 000 millones de S$ en activos – capítulo D.V[6]
- Jurisdicciones sujetas a comunicación conforme al Common Reporting Standard (ejercicio de comunicación 2025): 90 – capítulo E.II[7]

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Notas

1. MAS, respuestas parlamentarias escritas de 6 de marzo de 2024, 5 de febrero de 2025 y 5 de agosto de 2026 (mas.gov.sg), citadas en los capítulos E.III, I.V y K.VI. ↩
2. MAS, respuesta parlamentaria escrita de 5 de noviembre de 2025 (mas.gov.sg), citada en el capítulo E.III. ↩
3. MAS, respuestas parlamentarias escritas de Gan Kim Yong de 16 de octubre de 2024 (pregunta de Yip Hon Weng) y 5 de febrero de 2025 (pregunta del Assoc Prof Jamus Jerome Lim), mas.gov.sg, citadas en el capítulo 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, tipo de licencia «Licensed Trust Company», citado en el capítulo E.IV. El recuento puede superar el número de entidades. ↩
6. MAS, discurso ante la Society of Trust and Estate Practitioners, 26 de octubre de 2005, citado en el capítulo D.V. ↩
7. IRAS, *List of Reportable Jurisdictions for 2017–2025 CRS information reporting* (actualizada el 2 de febrero de 2026), recuento del autor, citado en el capítulo E.II. ↩

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