Trusts, estructuras de holding y la Variable Capital Company: resumen

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Singapur ofrece a las familias acaudaladas y a los inversores un conjunto completo de vehículos de estructuración conforme a su propio Derecho: el trust, la sociedad fiduciaria con licencia y la private trust company, la Variable Capital Company (VCC) y la sociedad holding. Su Derecho de trusts descansa en la equity inglesa y en las reformas de 2004, que introdujeron un periodo de perpetuidad de 100 años, un cortafuegos frente a las normas extranjeras sobre legítimas y una facultad limitada de reservar funciones de inversión al constituyente. La Trust Companies Act 2005 somete a los trustees profesionales a licencia y a la supervisión de la Monetary Authority of Singapore (MAS, la autoridad monetaria y supervisora financiera), mientras que las private trust companies están exentas a condición de que una sociedad fiduciaria con licencia lleve a cabo su cumplimiento normativo en materia de prevención del blanqueo de capitales. La Variable Capital Company, lanzada en 2020, se ha convertido en el principal vehículo nacional de fondos, con 1406 sociedades y 3443 subfondos a finales de 2025. Las sociedades holding siguen beneficiándose de dividendos exentos, de la ausencia de un impuesto sobre las

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ganancias de capital y de una amplia red de convenios, aunque la sección 10L, el impuesto mínimo global y las nuevas normas sobre proveedores de servicios societarios exigen hoy sustancia real en Singapur.

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