Southeast Asia and the Regional Headquarters: practical consequences

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For groups establishing a regional headquarters

A group that establishes a regional headquarters in Singapore should treat the decision as a combination of operational, legal and tax choices. The functions placed in Singapore determine the incentives available, the treaty position of the holding company and the exposure of the group to Singapore's laws. The global minimum tax has reduced the value of concessionary rates for large groups, while grants, refundable credits and the quality of the local environment have gained in importance. Groups below the revenue threshold of the minimum tax remain eligible for the traditional benefits.

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For investors in the region

Investors who use Singapore as a base for investment in the region should plan their protection at the outset. The choice of the holding company, the governing law of the contracts, the arbitration clause and the applicable investment treaty all determine what remedies will be available if the investment fails. These choices are difficult to correct once a dispute has arisen.

Checklist for regional business from Singapore

- Define the functions of the Singapore entity (management, treasury, procurement, intellectual property, holding) and document where decisions are taken.
- Check the eligibility for incentives and their interaction with the global minimum tax, in particular for groups with consolidated revenue above EUR 750 million.
- Review the tax agreement between Singapore and each host state, including the withholding rates and the principal purpose test introduced by the Multilateral Instrument.
- Identify the investment treaty or free trade agreement that protects each investment, verify that it remains in force and check its definition of investor and investment.
- Analyse the foreign ownership rules, licensing requirements and restrictions on land in each host country, and avoid nominee structures that violate local law.
- Choose Singapore law and arbitration seated in Singapore for joint venture and shareholders' agreements where the counterparty accepts them, and consider mediation clauses.
- Manage currency exposure centrally and monitor the convertibility and transfer rules of each country.

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- Apply anti-corruption and anti-money laundering due diligence to partners, agents, distributors and landlords, with particular attention to sanctions lists and links to scam operations.
- Prepare for political change through scenario planning, political risk insurance where available and contractual protections such as stabilisation and termination clauses.

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