Southeast Asia and the Regional Headquarters: summary

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Singapore has become the leading location for regional headquarters in Asia, with about 4,200 regional offices according to an EY study of 2019, because it combines connectivity, talent, legal certainty, integrity and a corporate tax rate of 17 per cent with incentives that the Economic Development Board has offered since the 1980s. The global minimum tax applied in Singapore from 2025 has reduced the value of concessionary rates for large groups and shifted competition towards grants, refundable credits and the quality of the local environment. ASEAN has removed most tariffs on goods traded within the region and launched its Economic Community in 2015, while services, investment, licensing and the movement of people remain largely subject to national rules. Singapore's tax agreements with around 100 jurisdictions, its investment treaties and its role as a seat of arbitration allow groups to hold and protect their regional investments through Singapore companies, provided that these companies have real substance under the anti-abuse rules of the Multilateral Instrument. The main regional risks, from political upheaval and currency crises to corruption and organised fraud, require structuring, contractual protection and due diligence that the regional headquarters in Singapore are expected to design and supervise.

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