



Launched in January 2020, the VCC framework is a key initiative to enhance Singapore's value proposition as a leading full service international fund management and domiciliation centre

The Variable Capital Company (VCC) A New Corporate Structure Tailored For Investment Funds



The VCC provides an additional structuring option to attract global fund managers to use Singapore as their investment base



Fund managers can incorporate new funds or re-domicile their overseas funds as VCCs with ACRA

KEY FEATURES AND BENEFITS



Greater flexibility in issuance and redemption of shares as well as payment of dividends out of capital



Enhanced safeguards by segregation of assets and liabilities in each sub-fund



Can be used for all traditional and alternative strategies, and structured as either open-ended or closed-end fund



VCC is treated as a single entity for tax purposes and also eligible for tax exemption



VCC must be managed by a fund manager regulated by MAS



Foreign corporate entities can re-domicile to Singapore as VCCs

FIND OUT MORE HERE!



Note on VCC Bill



Note on VCC (Miscellaneous Amendments) Bill



ACRA VCC webpage

