



資誠 BEPS 行動計畫

國際消息 December 2017

在 2017 年下旬，OECD 針對 BEPS 的行動計畫，又分別有新的進展。首先是針對總機構與分公司之間借貸行為下利用雙重特徵協調性所產生的 BEPS 風險(Action 2)，發布了新的補充報告；而新版的 OECD 移轉訂價指南，也依據 BEPS 的行動計畫中相關的報告內容(Action 6.7.1.14)，做了大幅度的更新。

此外，OECD 與歐盟皆加強打擊有害稅務實務(Action 5)，OECD 對各種類型的無實質境外公司，持續進行追蹤與檢討；而歐盟在分析評估各國是否可能涉及 BEPS 風險後，也發布了「稅務不合作國家名單」。

最後，歐盟、香港與紐西蘭等國家或地區，都全面性的針對該國(區域)法制上可能涉及的 BEPS 風險，一一重新檢視並修正之。台灣與美國等國在進行稅改時，也參照了 BEPS 的精神，分別對移轉訂價文檔與利息扣除限制等規定，進行國內稅制的調整。

PwC 分別出版了以下數篇文章分析之：

涉及總機構與分公司之間借貸行為下利用雙重特徵協調性所產生的 BEPS 風險 (Action 2)

OECD final report on branch mismatch structures

<https://www.pwc.com/gx/en/tax/newsletters/tax-policy-bulletin/assets/pwc-oecd-final-report-on-branch-mismatch-structures.pdf>

新版的 OECD 移轉訂價指南 (Action 6.7.11.14)

OECD releases revised Model Tax Convention

<https://www.pwc.com/us/en/tax-services/publications/insights/oecd-releases-revised-model-tax-convention.html>

OECD 打擊有害稅務實務進展 (Action 5)

OECD progress report on harmful tax practices

https://www.pwc.com/us/en/tax-services/publications/insights/assets/pwc-oecd-progress-report-on-harmful-tax-practices.pdf?elq_mid=8784&elq_cid=584555

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歐盟發布了「稅務不合作國家名單」(Action 5)

ECOFIN Council Publishes EU List of third country non-cooperative jurisdictions in tax matters

<https://www.pwc.com/gx/en/tax/newsletters/eu-direct-tax-newsalerts/eudtg/eudtg-newsalert-6-december-2017.pdf>

歐盟 BEPS 改革

Draft proposal for the Implementation of the first EU Anti-Tax Avoidance Directive

<https://actueel.pwc.nl/en/belastingnieuws/ondernemingen-en-instellingen/internetconsultatie-wetsvoorstel-implementatie-eerste-eu-antibelastingontwijkingsrichtlijn-geopend/>

Increased taxpayer rights for tax dispute resolution under new EU Directive (Action 14)

<https://www.pwc.com/gx/en/tax/newsletters/tax-controversy-dispute-resolution/assets/pwc-tcdr-eu-dir-tax-dispute-res-mech.pdf>

香港 BEPS 改革

Hong Kong Government issued the Bill on BEPS actions

<https://www.pwchk.com/en/services/tax/publications/hongkongtax-news-jan2018-1.html>

紐西蘭 BEPS 改革

BEPS tax bill — Significant tax change with widespread impact fast becoming reality in New Zealand

<https://www.pwc.com/gx/en/tax/newsletters/pricing-knowledge-network/assets/pwc-tp-its-nz-beps-tax-bill.pdf>

台灣稅改(Action 13)

Taiwan proposes to amend transfer pricing documentation requirements

<https://www.pwc.com/gx/en/tax/newsletters/pricing-knowledge-network/assets/pwc-taiwan-proposes-to-amend-tp-documentation-requirements.pdf>

美國稅改(Action 4)

Congress gives final approval to tax reform conference committee agreement

https://www.pwc.com/us/en/tax-services/publications/insights/assets/pwc-congress-gives-final-approval-to-tax-reform.pdf?elq_mid=9356&elq_cid=573846

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