



資誠 BEPS 行動計畫

## 國際消息 October 2018

OECD在2018年3月16日發布數位經濟所產生的稅收挑戰2018年期中報告(Action 1)，進一步提出對於數位化經濟國際課稅的立場與趨勢。這份報告是透過BEPS全面性涵蓋跨國團體參與研究，成員橫跨OECD/G20與其他個別國家，一共獲得113個國家所同意。發布後引起新加坡、義大利、西班牙及南韓等國家，相繼提出對數位經濟課稅的立法。

OECD 在 2015 年 10 月發布(Action 3)-強化受控外國公司規則 (Controlled Foreign Company “CFC rules”) 最終報告後，日本政府依該最終報告內容，在 2017 及 2018 年列入改革重點，從 CFC 基本的理論架構上，重新修訂了日本國內的 CFC 規則，新的 CFC 規則已從 2018 年 4 月 1 日開始生效適用。

而 OECD 在 2018 年 3 月 22 日發布關於 BEPS 行動下 PE 的利潤歸屬的補充指引(Action 7)後，已有國家如日、韓修改 PE 定義。

另外，OECD 在 2018 年 6 月 21 日針對價值難以衡量的無形資產(hard-to-value intangibles, HTVI)的應用方法發布稅務機關指引(Action 8,9,10)，目的在建立各稅務機關間對於如何運用 HTVI 方法所導致的調整的共識，提高一致性及降低雙重課稅風險。

最後，OECD推動的Action15行動方案：發展多邊工具(Develop a multilateral instrument)，在2018年7月1日起生效。截至2018年9月28日，84個簽署國中已有許多國家批准多邊稅收徵管互助公約投資協定，並向OECD提交批准書，以便從2019年1月1日起適用許多條款。預期自2019年1月1日起生效的多邊文書將改變許多租稅協定。

PwC 分別出版了以下數篇文章分析之：

### OECD 發布數位經濟所產生的稅收挑戰 2018 年期中報告(Action 1)

Tax Challenges Arising from Digitalisation – Interim Report 2018s

<http://www.oecd.org/ctp/tax-challenges-arising-from-digitalisation-interim-report-9789264293083-en.htm>

### OECD 與歐盟發佈了關於稅收和經數位經濟的不同建議

OECD and EC release disparate recommendations on tax and the digitalisation of the economy(Action 1)

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<https://www.pwc.com/gx/en/tax/newsletters/tax-policy-bulletin/assets/pwc-oecd-and-ec-recommendations-on-tax-and-digitalisation-of-economy.pdf>

#### 新加坡對數位經濟服務課稅

Singapore Taxing the digital economy(Action 1)

<https://www.pwc.com/sg/en/budget-commentary/assets/bc2018.pdf>

#### 義大利 2018 年財務法案對 B2B 課 3% 數位經濟服務稅

Italy's 2018 finance bill introduced a domestic Web Tax on B2B digital services levied at a 3% rate on the value of each transaction(Action 1)

<http://periscopiofiscalylegal.pwc.es/Media/Default/Articulos/Italy-2018-bill-includes-provisions-on-cross-border-taxation.pdf>

#### 西班牙提出數位經濟服務稅

Spain proposes a digital services tax (Action 1)

<https://www.pwc.com/us/en/tax-services/publications/insights/assets/pwc-spain-proposes-a-digital-services-tax.pdf>

#### 南韓建議擴大有關電子服務的增值稅登記規則，包括提出數位經濟服務稅

South Korea proposes to extend the rules for VAT registration in respect of electronic services to include cloud computing (Action 1)

<https://pwc-spark.com/docs/DOC-1000118>

#### 日本 CFC 改革

Japan tax reform - changes to the Japanese CFC (Action 3)

<https://www.pwc.com/jp/en/taxnews/pdf/jtu-20180613-en-137.pdf>

#### 荷蘭政府就歐盟反避稅指令實施避稅措施提供進一步指引

Dutch government provides further guidance on ATAD implementation tax avoidance measures (Action 3)

<https://www.pwc.com/us/en/tax-services/publications/insights/assets/pwc-dutch-government-provides-further-guidance-on-atad-implementation.pdf>

#### OECD 發布關於 BEPS 行動下 PE 的利潤歸屬的補充指引

Additional Guidance on the Attribution of Profits to a PE under BEPS Action 7 (Action 7)

<http://www.oecd.org/tax/beps/additional-guidance-attribution-of-profits-to-a-permanent-establishment-under-beps-action7.htm>

#### 日本 2018 國際稅務改革修改 PE 定義

2018 Tax Reform proposals News Flash (Action 7)

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<https://www.pwc.com/jp/en/taxnews/pdf/jtu-20171215-en-133.pdf>

#### 韓國 2018 國際稅務改革修改 PE 定義

Proposed changes in respect of PE of a Foreign company in Korea(Action 7)

[https://www.pwc.com/kr/ko/publications/tax-news-flash/samilpwc\\_tax-news-flash\\_180730\\_en.pdf](https://www.pwc.com/kr/ko/publications/tax-news-flash/samilpwc_tax-news-flash_180730_en.pdf)

#### OECD 發佈關於難以估值的無形資產方法應用新指南以及 BEPS 行動 8-10 下的交易利潤分割方法

OECD releases new guidance on the application of the approach to hard-to-value intangibles and the transactional profit split method under BEPS Actions 8-10 (Action 8,9,10)

<http://www.oecd.org/ctp/oecd-releases-new-guidance-on-the-application-of-the-approach-to-hard-to-value-intangibles-and-the-transactional-profit-split-method-under-beps-actions-8-10.htm>

#### 盧森堡 2017 年所得稅申報書中的移轉訂價揭露新要求

New transfer pricing disclosure requirements in the 2017 tax returns (Action 9)

<https://www.pwc.lu/en/transfer-pricing/docs/pwc-tp-060618.pdf>

#### 歐盟會員國就某些跨境安排的稅務資訊揭露達成一致意見

EU Member States agree on tax information disclosure for certain cross-border arrangements (Action 12)

<https://www.pwc.com/gx/en/tax/newsletters/tax-policy-bulletin/assets/pwc-eu-tax-information-disclosure-for-cross-border-arrangements.pdf>

#### BEPS 實施的里程碑：多邊 BEPS 公約將在斯洛維尼亞批准後於 7 月 1 日生效

Milestone in BEPS implementation: Multilateral BEPS Convention will enter into force on 1 July following Slovenia's ratification (Action 15)

<http://www.oecd.org/tax/milestone-in-beps-implementation-multilateral-beps-convention-will-enter-into-force-on-1-july-following-slovenia-s-ratification.htm>

#### 自 2019 年 1 月 1 日起生效的多邊文書將改變許多租稅協定

Multilateral instrument coming into force to change many tax treaties from 1 January 2019 (Action 15)

<https://www.pwc.com/gx/en/tax/newsletters/tax-policy-bulletin/assets/pwc-multilateral-instrument-coming-into-force-changes-treaties.pdf>

#### 盧森堡國會批准多邊文書工具

The OECD/G20 BEPS Project –Luxembourg moves to ratify the MLI (Action 15)

<https://www.pwc.lu/en/tax-consulting/docs/pwc-tax-050718.pdf>

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日本批准多邊文書工具

Japan approves the multilateral instrument for implementing BEPS in bilateral tax treaties (Action 15)

<https://www.pwc.com/jp/en/taxnews-beps/assets/beps-news-issue-54-en.pdf>

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