



# 國際租稅要聞

## International Tax Newsletter



# Welcome

近幾年來國際租稅的環境劇烈變遷，跨國企業要掌握不斷變化的國際租稅議題與趨勢，是一項重大挑戰。資誠每月出版《國際租稅要聞》，提供專論，並整理 PwC Global Network 專家的觀點，提供全球稅務新知及分析發展趨勢。

我們希望本刊物對您有所幫助，並期待您的評論。

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作者：蘇宥人 執業會計師 /鄭寬許 經理

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## 專論

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## 專論

# GS提醒：針對部分擁有加工出口工廠(maquiladoras)客戶有機會申請美墨雙邊預先訂價協議(APA)

## 簡要說明

根據與美國及墨西哥主管機關討論，我們了解到納稅義務人可取得涵蓋涉及加工出口工廠交易之美墨雙邊APA。此對於那些目前經營或有考慮在墨西哥加工出口工廠制度下製造的客戶來說是一項重要的發展。

## 詳細說明

過往對於取得加工出口工廠的公平交易價格(arm's length returns)確定性，以及避免墨西哥稅務局(SAT)主張常設機構的爭議，可透過下列兩種方式：(1) 墨西哥單邊APA (所謂「APA選項」)，或(2) 選擇加入墨西哥加工出口工廠之避風港機制。此外，自西元(以下同)1999年起，美國與墨西哥主管機關針對加工出口工廠移轉訂價結果(稱為「合格加工出口工廠方法」(Qualified Maquiladora Approach，簡稱「QMA」)達成了一系列主管機關協議。這些協議規定，在符合條件的情況下，美國的納稅義務人與加工出口工廠之交易，能以簡化的方式在美國取得依據QMA規定的墨西哥單邊APA產生的調整之減免。最新完成的QMA協議涵蓋期間為2020至2024年。

根據墨西哥2022年稅改，墨西哥所得稅法(MITL)第182條規定自2024年12月起廢止加工出口工廠之APA選項。未來，避風港制度將成為唯一選擇，可能導致企業稅負增加。

鑒於墨西哥法律不再提供單邊APA，我們理解美國國稅局(IRS)與SAT正積極商討針對雙邊APA中加工出口工廠案件的新框架，使納稅義務人有機會取得2020至2029年期間加工出口工廠在移轉訂價上的確定性。

SAT與IRS已與PwC及部分客戶溝通，鼓勵他們未來申請雙邊APA。雖然整體制度仍在持續改善，現階段若納稅義務人有意探討雙邊APA，應注意以下重點：

- 若墨西哥的納稅義務人已收到SAT提案，擬以QMA申請墨西哥單邊APA，則該納稅義務人不應於此時完成墨西哥單邊APA。應與PwC墨西哥及SAT協調，將該單邊APA案件轉為雙邊APA。若單邊APA已完成，可能無法轉換。
  - 如果客戶已完成2020至2024年期間的墨西哥單邊APA，我們仍會與客戶討論後續程序，以在美國取得對應緩解(可能是透過向IRS提交相互協議程序(MAP)請求，由IRS單方面處理)。
- 為減少SAT主張有常設機構的風險，理想情況下納稅義務人應在2025年12月31日前申請並確保雙邊APA申請已被SAT接受，最遲不得逾2026年3月31日。雙方主管機關均表示，他們計畫在雙邊APA中明確處理常設機構議題。

## 專論

### GS提醒：針對部分擁有加工出口工廠(maquiladoras)客戶有機會申請美墨雙邊預先訂價協議(APA)

- 參與雙邊APA時，SAT可能要求納稅義務人申報修正2020至2024年期間的所得，使其與QMA結果一致（若雙邊APA導致加工出口工廠申報所得降低，則有可能申請退稅）。
- 從IRS的角度為了維持參與APA計畫的資格，可能有必要延長美國2020至2024年間的稅務訴訟時效。

鑒於IRS與SAT討論尚在進行，上述資訊可能有所調整。加工出口工廠之雙邊APA資格將根據客戶個案具體事實與情況逐案判斷。

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要聞

Legislation

立法

# 加拿大 加拿大發布第二套混合錯配規則

加拿大發布擴大混合錯配規則適用範圍的立法草案。

法案針對 BEPS ( Base Erosion and Profit Shifting, 稅基侵蝕與利潤移轉 ) 行動方案 2 中還沒有被加拿大規則涵蓋的錯配情形，包括涉及混合支付人、被忽視的混合支付款項、反向混合實體，以及輸入型錯配等。立法草案將適用於 2026 年 7 月 1 日 ( 含 ) 以後產生的支付款項。

## 資誠觀點

納稅人應檢視這些新規則是否適用於既有安排。如適用，在規則於 2026 年 7 月 1 日生效前，納稅人應考慮是否調整相關安排。



# Canada

## Canada releases second package of hybrid mismatch rules

Canada has released proposed legislation to expand the scope of its hybrid mismatch rules.

The proposals address certain mismatches discussed in BEPS Action 2 that are not dealt with by Canada's current rules, including mismatches involving hybrid payers, disregarded hybrid payments and reverse hybrid entities, as well as imported mismatches. The proposals would apply to payments arising on or after 1 July 2026.

For more details, see our Tax Insight '[Finance releases second package of hybrid mismatch rules.](#)'



### PwC observation:

Taxpayers should review the proposed new rules and determine whether they could apply to existing arrangements. If they apply, taxpayers should consider restructuring those arrangements before the rules are proposed to take effect on 1 July 2026.

# 賽普勒斯

## 賽普勒斯公布稅改立法草案

賽普勒斯國會於 2025 年 12 月 22 日就多項稅改立法草案進行了投票表決，旨在重塑稅制，使其更彈性、公平及高效地因應現代經濟與社會需求，並提升稅務遵循度。相關修法已於 2025 年 12 月 31 日刊登在政府公報，並自 2026 年 1 月 1 日起生效。

這次稅改立法草案包含多項國際稅務修正，下文將對此進行更詳細的討論。

新立法保留了賽普勒斯原有的企業稅基，以及所有相關扣除額、免稅項目及其他優惠，包括：

- 根據「營業性質」測試 (Badges of Trade test)，並非所有資產處分所產生的利得或利潤都須課稅
- 名義利息扣除 (Notional Interest Deduction, NID) — 最高可達計算的應稅所得的 80%
- 經修正的關聯性智慧財產權優惠制度 (Modified nexus IP Box) — 最高可享符合條件的淨應稅所得 80% 的優惠 (與 NID 同時適用)
- 智慧財產權攤銷最長 20 年
- 處分無形資產時，不會收回 / 追回先前已申報的年度攤銷額
- 研發支出 120% 超額扣除優惠延長至 2030 年
- 股利參與免稅，無持股比例或持有期間要求

- 處分公司股份及其他「公司所有權」(如債券、債權證及其選擇權)的利得無條件免稅
- 除位於「黑名單」管轄區 ('blacklist' jurisdiction, BLJ) 者，國外分支機構利潤免稅 (可選擇不適用)
- 外匯損益的稅務中立處理
- 對任何國外扣繳稅款可單方面申報國外稅額扣抵 (詳見本文後面所述「國外稅額扣抵申報」)
- 除了支付給 BLJ 及低稅負管轄區 (low-tax jurisdictions, LTJ) 者，對外支付的股利、利息及 (大部分) 權利金免扣繳稅款

以下摘要說明稅制改革法案中與國際稅務相關的主要修正條款：

### 企業所得稅稅率

企業所得稅稅率由 12.5% 調升至 15%。

### 企業稅務居民身分

賽普勒斯稅務居民公司的定義已擴大到包括依據賽普勒斯公司法設立的公司，無論其他國家是否同時認定該公司為其稅務居民 (但依適用租稅協定被認定為其他國家稅務居民者除外)。

新立法進一步明確，已將註冊辦事處或法定所在地遷移至賽普勒斯的公司，將被視為在賽普勒斯設立，從而單方面成為賽普勒斯稅務居民。

# 賽普勒斯

## 賽普勒斯公布稅改立法草案 ( 續 )

### 虧損扣抵年限

稅務虧損扣抵年限由五年延長至七年。

### 智慧財產權相關修正

以股份取得智慧財產權的資本支出

- 法律現已明確規定，對於以等值股份取得的無形資產，資本支出或稅務攤銷應以無形資產取得時的公允市價或取得成本兩者中較低者計算。

無限期智慧財產權的稅務攤銷

- 法律明確規定，無限期智慧財產權的稅務攤銷年限為 20 年。

自第三國 / 非歐盟國家移轉的智慧財產權價值

- 法律現已明確規定，透過稅務居民身分遷移或內部移轉 ( 例如總部至常設機構 ) 方式自非歐盟國家移入的智慧財產權，亦有資格按其移入時的公允市價申報稅務攤銷，並為未來的處分建立成本基礎。

### 加密資產 ( 依歐盟 2023/1114 號條例定義 ) 的利得課稅

稅改法案針對加密資產利得引入一種特別的課稅方式，一律按 8% 單一稅率課稅，但透過加密貨幣挖礦取得的加密資產除外。

### 賽普勒斯稅務居民公司 ( 或外國公司的賽普勒斯常設機構 ) 自非賽普勒斯稅務居民公司收到的股利

這類股利依據既有且容易滿足條件的股利參與免稅規則，持續享有 100% 免稅，該規則維持不變，且未引入任何持股比例或持有期間要求。

如果不滿足參與免稅條件，稅率已由原先對股利總額課徵 17% 降為 5%。

### 賽普勒斯稅務居民公司取得的利息所得

這類利息所得現一律按扣除相關營業費用後的淨額課徵 15% 的企業所得稅。先前在某些情況下，利息所得可能改按另一種稱為特別國防稅 ( Special Defence Contribution ) 的方式，以總額的 17% 單一稅率課稅。

### 對 BLJ 及 LTJ 關係企業支付股利的扣繳稅款

針對直接或間接 ( 在各種豁免條件下 ) 支付予 BLJ 關係企業之股利的扣繳稅款規則已於 2025 年 4 月更新。針對 LTJ 的扣繳稅款規則亦於當時引入，並自 2026 年 1 月 1 日起生效。

依據稅制改革法案，對適用範圍內支付予關係企業之股利的扣繳稅率如下：

- BLJ：維持對股利總額課徵 17% 扣繳稅款
- LTJ：對股利總額課徵 5% 扣繳稅款

# 賽普勒斯

## 賽普勒斯公布稅改立法草案（續）

### 國外稅額扣抵申報

賽普勒斯公司可就任何已繳納的國外扣繳稅款，單方面申報國外稅額扣抵，以抵減相關賽普勒斯稅負。先前，國外稅額扣抵須於相關課稅年度結束後六年內提出申報。

現在，如果於他國應納稅額確認之日起六個月內提出，亦可在六年期限屆滿後申報。

### 印花稅廢除

印花稅自 2026 年 1 月 1 日起全面廢除。



### 資誠觀點

旗下包含賽普勒斯公司的跨國集團應檢視稅改法案中的國際稅務條款，以確認修正內容是否影響其營運及影響程度。同時應規劃必要行動，以完整且即時地遵循新規定。

# Cyprus

## Cyprus tax reform – Bills Published

As an update to our [previous newsletter](#), on 22 December 22 2025 the Cyprus Parliament voted on various tax reform bills that aim to reshape the tax system so that it provides greater flexibility, fairness, and efficiency to modern economic and social demands, and improves tax compliance. The relevant law amendments were published in the Government Gazette on 31 December 2025, with an effective date of 1 January 2026.

The tax reform bills include a number of international tax amendments, discussed in more detail below.

The new legislation preserves the Cyprus corporate tax base as is and, importantly, all the associated deductions, exemptions, and other attributes, namely::

- The 'Badges of Trade' test, therefore not all gains / profits arising on asset disposal are taxed,
- Notional Interest Deduction (NID) – up to 80% of otherwise computed taxable income,
- Modified nexus IP Box – up to 80% of qualifying net taxable income (granted concurrently with NID),
- Tax amortisation on IP over their UEL with a maximum of 20 years,
- No recapture / clawback of previously claimed annual tax amortization on disposals of intangibles,
- 120% super deduction for R&D expenditure extended to 2030.
- Dividend participation exemption with no percentage holding or holding period requirements (see further details below),

- Unconditional tax exemption on gains on disposals of company shares and other 'corporate titles' (e.g., bonds, debentures, and options thereon),
- Foreign branch profits exemption except where situated in a 'blacklist' jurisdiction (BLJ) (with the option to elect to disapply),
- Tax neutrality on FX gains and losses,
- Unilateral FTCs on any foreign withholding taxes (see further detail below),
- No withholding taxes on dividend, interest, and (most) royalties paid abroad at all times (except where paid to BLJs and low-tax jurisdictions (LTJs), see further details below).

Below is a summary of the main international-tax relevant amending provisions in the tax reform bills:

### **Corporate tax rate**

Change of the statutory rate of corporate tax rate from 12.5% to 15%.

### **Corporate tax residence**

The definition of a Cyprus tax-resident company has been extended to also include companies that have been incorporated under the Cyprus Companies Law, irrespective of whether another country also considers them as tax resident in that country (except for companies deemed as tax residents of another country by reference to an applicable double tax treaty).

The amendment further clarifies that companies that have transferred their registered office or legal seat to Cyprus will be considered as being incorporated in Cyprus and thus 14 unilaterally tax residents of Cyprus.

# Cyprus

## Cyprus tax reform – Bills Published (continued)

### **Tax loss carryforwards**

The timeframe for tax loss carryforwards has been extended from five to seven years.

### **Intellectual Property (IP)-related amendments**

#### Capital allowances on IP acquired by shares

The legislation now clarifies explicitly that for intangible assets contributed in a Cyprus company for equal value of shares, any capital allowances/tax amortization will be calculated at the lower of the asset's fair market value at the time of its acquisition or its acquisition cost.

#### Tax amortization of indefinite life IP

The legislation clarifies that the useful economic life (UEL), for tax amortization purposes, of IP with indefinite life is 20 years.

#### Value of IP transferred from third/non-EU countries

The legislation now clarifies explicitly that inbound IP through, either tax residence migration of an entity or entity internal transfers (e.g. HO to PE) from non-EU countries are also eligible to claim tax amortisation and create a base cost for future disposals on their fair market value at the time of entry.

### **Crypto assets (as defined in EU Regulation 2023/1114) – taxation of gains**

The tax reform bills introduced a special method of taxation of gains from crypto assets at a flat rate of 8% applied at all times, except where crypto assets are acquired through crypto mining.

### **Dividends received by Cyprus tax-resident companies (or Cyprus permanent establishments of foreign companies) from non-Cyprus tax-resident companies**

Such dividends continue to be 100% tax-free subject to the pre-existing, easily met dividend participation exemption rule, which is preserved without the introduction of any percentage holding or holding period requirements.

In cases where the participation exemption is not met, the tax rate is now reduced from the previous 17% tax on gross dividends to 5%.

### **Interest income received by Cyprus tax-resident companies**

This interest income is now at all times subject to 15% Corporate Tax on a net basis after deducting related business expenses. Previously, in certain cases, interest income could be subject instead to another form of taxation called the Special Defence Contribution at a flat rate of 17% on the gross amount.

### **Withholding tax (WHT) on dividends paid to related-party companies in BLJs and LTJs**

The WHT rules for dividends paid, directly or indirectly (subject to various exemptions), to related companies in BLJs were updated in April 2025. The WHT rules for LTJs were introduced at that time and were effective 1 January 2026.

Following the tax reform bills, the WHT rate on in-scope dividends paid to related companies in:

BLJs remains 17% tax on the gross dividend;

LTJs is set at the reduced rate of 5% on the gross dividend.

# Cyprus

## Cyprus tax reform – Bills Published (continued)

### Foreign Tax Credit (FTC) claims

Cyprus companies can unilaterally claim FTCs against their related Cyprus taxes on any foreign WHTs incurred. Previously, FTC claims had to be submitted within six years from the end of the relevant tax year.

Now these claims also can be submitted beyond the six years, if within six months from the date on which the corresponding amount of tax payable in the other country has been confirmed.

### Abolition of stamp duty

The stamp duty is fully abolished effective 1 January 2026.

For more information on the relevant changes see [PwC's Tax Insight](#).



### PwC observation:

Multinational groups that include Cyprus companies should examine the international tax provisions of the tax reform bills to ascertain whether and to what extent the amendments affect their operations. They also should plan any necessary actions to fully and timely comply with the new rules.

# 香港

## 擴大智慧財產權稅務扣除諮詢啟動

繼 2025/26 年度財政預算案演辭後，香港特區政府於 2026 年 1 月 30 日發布諮詢文件，建議修正稅務條例 ( Inland Revenue Ordinance ) 。目標是擴大智慧財產權 ( intellectual property, IP ) 資本支出的利得稅扣除範圍，以同時達成加速 IP 密集型產業發展及促進香港 IP 貿易的雙重目標。

具體而言，建議包括：

- 允許扣除向關係人取得之受涵蓋 IP 的支出，但須符合若干條件，例如主要目的測試、遵守移轉訂價規則 ( 包括境內交易 ) ，以及如果 IP 成本達港幣 300 萬元或以上，須取得獨立鑑價報告；以及
- 允許扣除使用受涵蓋 IP 權利的預付許可費，並按許可期間分攤。

然而，現行的限制維持不變，即為獲取被香港以外地區使用的智慧財產權而產生的資本支出，不得扣除。

政府計劃於 2026 年提交立法草案，諮詢期開放至 2026 年 3 月 31 日。

### 資誠觀點

我們歡迎政府就擴大 IP 相關成本的利得稅扣除規則範圍進行諮詢，並期待其迅速落實。

香港已引入專利盒制度及強化研發扣除以支持創新。由於研發與 IP 取得同為創新週期中的必要支出，相關規則應相互配合。實務上，許多香港納稅人將部分研發外包給關係實體，特別是在中國大陸。然而，支付給關係人的款項通常不得扣除。為確保香港稅務優惠的有效性，這些規則應予檢討並更貼近商業實務。

相較之下，新加坡的企業創新計畫 ( Enterprise Innovation Scheme, EIS ) 針對符合條件的研發、IP 取得及授權等活動，提供最高 400% 的加成扣除，並設有年度上限。納稅人亦可選擇以現金補助取代扣除。EIS 設有固定實施期間，並有延長的可能。政府或可考慮引入類似的定期優惠措施，是否能為香港企業的創新提供更強勁的推動力。

# Hong Kong

## Consultation on expanding intellectual property tax deductions launched

Following the 2025/26 Budget speech, the HKSAR Government released a consultation paper on 30 January 2026 proposing amendments to the Inland Revenue Ordinance. The objective is to broaden profits tax deductions for capital expenditure on intellectual property (IP), with the dual aims of accelerating the growth of IP intensive industries and promoting IP trading in Hong Kong.

Specifically, the proposals seek to:

1. permit deductions for covered IP acquired from associates, subject to conditions such as a main purpose test, compliance with transfer pricing rules (including for domestic transfers) and the requirement to obtain an independent valuation report if the cost of the IP is HK\$3 million or more; and
2. allow deductions for upfront licence fees for the right to use covered IP, to be spread over the licence term.

However, no changes will be made to the existing restriction, which denies deductions for capital expenditure on acquiring IP that is used by a licensee outside Hong Kong.

The government plans to introduce a legislative bill in 2026, with consultation open until 31 March 2026.

For more information, see our [News Alert](#).

PwC observation:

We welcome the government's consultation on expanding the scope of profits tax deduction rules for IP-related costs. We look forward to its swift implementation.

Hong Kong has already introduced a patent box regime and enhanced R&D deductions to support innovation. As R&D and IP acquisition are both essential expenditures in the innovation cycle, the rules governing them should complement each other. In practice, many Hong Kong taxpayers outsource part of their R&D to associated entities, particularly in the Chinese Mainland. However, payments to such associates are generally non-deductible. To ensure the effectiveness of Hong Kong's tax concessions, these rules should be reviewed and better aligned with commercial realities.

By comparison, Singapore's Enterprise Innovation Scheme (EIS) provides up to 400% enhanced deductions for qualifying R&D, IP acquisition and licensing, among other activities, subject to an annual cap. A cash payout option is available in lieu of deductions. The EIS is implemented for a defined period, with the possibility of extension. The government may wish to consider whether introducing a fixed-term incentive of this scale could provide a stronger impetus for innovation across Hong Kong businesses.

# 印度

## 2026 年聯邦預算案 — 影響外國投資者及跨國企業的重要稅務提案

印度財政部長於 2026 年 2 月 1 日提出 2026-27 年度聯邦預算案，重申以發展為導向的施政方針，著重於製造業、「印度製造」就業帶動成長、能源安全、出口及創新。稅務提案旨在吸引全球企業、強化資訊科技產業、簡化及合理化稅務規定、減少爭訟並提升稅務確定性。

主要提案包括：

- 企業所得稅稅率維持不變。
- 最低替代稅 ( minimum alternate tax, MAT ) 稅率由 15% 降至 14%，MAT 抵減額的使用限於優惠制度，並須符合特定條件。
- 股份回購按資本利得課稅，並針對不同類別股東訂定相應稅率。
- 國際金融服務中心單位及境外銀行單位的免稅期延長至連續 20 年 ( 25 年內選擇適用 )，免稅期後的營業所得的稅率為 15%。
- 外國公司透過印度經銷商取得政府核准之「資料中心服務」所賺取的所得，在 2047 年前免稅，相關印度資料中心服務提供商可適用 15% 的避風港利潤率 ( 按成本計算 )。
- 外國公司向保稅區內的電子產品代工製造商提供資本財、設備或工具，可享有五年所得稅豁免，但須符合特定條件。

- 針對資訊科技或資訊科技服務產業，建議整合為統一的「資訊科技服務」類別 ( 包括軟體開發、資訊科技服務、知識流程外包及研發外包 )，並訂定移轉訂價的共同避風港利潤率 15.5%。適用避風港的營業額門檻從 32 億印度盧比提高至 200 億印度盧比，且納稅人可選擇連續五年適用。
- 建議加速單邊預先訂價協議的審理，針對資訊科技服務設定兩年結案目標 ( 可延長六個月 )，受影響的關係企業亦可於預先訂價協議簽署後三個月內提交相關的修正申報。
- 引入多項程序及爭議管理措施，包括降低暫繳稅款、縮短上訴時程、擴大更正申報範圍等，但須符合規定條件
- 對於在起訴前自願揭露誤報所得並繳納 100% ( 或特定無法解釋案件的 120% ) 額外稅款者，可免除罰鍰及起訴

### 資誠觀點

這些提案旨在提升印度對外國投資者的吸引力、強化資訊科技與製造業生態系統，並為在印度營運或與印度有業務往來的跨國企業提供更高的稅務確定性及減少爭訟風險。這些提案將於國會審議並制定為法律後生效，預計於 2026 年 4 月 1 日或其他指定日期生效。

納稅人應評估這些措施的潛在影響，並將其納入在印度的策略及營運規劃。

# India

## Union Budget 2026 – Key tax proposals impacting foreign investors and multinationals

India's Finance Minister presented the Union Budget for 2026–27 on 1 February 2026, reaffirming a development-focused agenda with emphasis on manufacturing, 'Make in India' employment-led growth, energy security, exports and innovation. The tax proposals aim to attract global business, bolster the IT sector, simplify and rationalize tax provisions, reduce litigation and enhance tax certainty.

Key proposals include:

- No change in headline corporate tax rates.
- Reduction in the minimum alternate tax (MAT) rate from 15% to 14%, with MAT credit utilization restricted to the concessional regime, subject to conditions.
- Taxation of share buybacks as capital gains with prescribed rates for different categories of shareholders.
- Tax holiday for International Financial Services Centre units and offshore banking units is extended to 20 consecutive years (out of 25) with a post-holiday tax rate of 15% on business income.
- Income earned by foreign companies from procuring government-approved 'data centre services' in India via Indian resellers would be tax-exempt through 2047, with a 15% safe harbour margin (on cost) for related Indian data centre service providers.
- A five-year income-tax exemption for foreign companies supplying capital goods, equipment or tools to toll manufacturers of electronic goods in bonded customs zones, subject to conditions.

- For the IT or ITES sector, a unified 'Information Technology Services' category (including software development, ITES, KPO and contract R&D) is proposed with a common safe harbour margin of 15.5% for transfer pricing. Turnover threshold for applying the safe harbour to increase to INR20billion (from INR3.2billion), with availability for a continuous five-year period at the taxpayer's option.
- Proposed fast-tracking of unilateral Advance Pricing Agreements for IT services with a two-year target for conclusion (extendable by six months), and APA-linked modified returns can also be filed by affected associated enterprises within three months of APA execution.
- Introduction of several procedural and dispute-management measures, which reduce the tax paid under protest, timeline for appeals, scope of updated returns, etc. subject to ,prescribed conditions.
- Immunity from penalty and prosecution where misreported income is voluntarily disclosed and additional tax of 100% (or 120% in specified unexplained cases) is paid before prosecution commences.

For more details, please read our [Tax Insights](#).

PwC observation:

These proposals seek to enhance India's attractiveness for foreign investors, strengthen the IT and manufacturing ecosystems, and provide greater tax certainty and reduced litigation for multinationals operating in or with India. The proposals will come into effect upon Parliamentary consideration and enactment, effective 1 April 2026, or such other dates as may be specified.

Taxpayers should assess the potential impact of these measures and incorporate them into their strategic and operations planning in India.

# 墨西哥

## 綜合稅務決議、即時存取規則及稅務機關總體計畫

墨西哥已引入將影響國內及外國納稅人的遵循導向措施，尤其是數位平台及從事跨境營運的企業。2026 年綜合稅務決議 ( 2026 Miscellaneous Tax Resolution, RMF 2026 )、消費稅改革，以及透過第 30B 條修正墨西哥聯邦稅法，反映出更廣泛的政府策略：擴大即時監督、現代化行政程序並強化稽核能力。同時，墨西哥稅務機關 ( Mexican tax authority, SAT ) 的 2026 年總體計畫則列出了稅務機關的年度營運優先事項及預期執法重點。

### 2026 年綜合稅務決議

2026 年綜合稅務決議整合適用於聯邦稅的一般規則，並特別著重於數位平台、稅籍編號完整性及強化資料申報義務。

一項關鍵議題是持續強化納稅人登記、更新及驗證的要求。RMF 加強對法定代表人的驗證控管，以及對股東及外國居民的身分驗證。

實務上，這往往增加跨境營運實體在公司重組、組織調整及新進作業流程中的文件編製要求。

針對外國數位服務提供者及市集平台中介業者，2026 年綜合稅務決議引入 ( 並釐清 ) 了關於稅籍編號登記、電子簽章流程、電子通知及每月增值稅與扣繳申報的更新義務。這些規則同時適用於居民及非居民營運者，並與將於 2026 年進一步強化的數位監督框架保持一致。

### 即時存取

自 2026 年 4 月 1 日起，第 30B 條對數位服務提供者引入新義務，須授予墨西哥稅務機關永久、線上、即時存取儲存於其系統中的稅務相關資訊的權限。

存取範圍僅限於驗證稅務遵循所需的資料。資訊範圍可能包括：

- 提供位於墨西哥用戶之數位服務的交易明細
- 客戶識別資訊 ( 包括稅籍編號，如適用 )
- 價格、增值稅金額、電子發票資訊及付款方式
- 針對中介服務，賣方或服務提供者的詳細資訊，包括稅籍編號、居住地、銀行帳戶資料、應課增值稅 / 企業所得稅 / 消費稅的金額，以及 ( 如適用 ) 與申報或進口相關細節

營運要求相當廣泛：資訊須每日更新、按交易逐筆儲存，並保存五年。

為遵循規定，納稅人須於 2026 年 4 月 30 日前向 SAT 規劃管理部門提交正式申請 ( 表格 168/CFF )，並檢附：

- 用以啟用線上存取的帳號及密碼
- 技術文件 ( 操作手冊及說明 )
- 當憑證、存取參數或系統變更時，須於 10 日內更新

## 墨西哥 綜合稅務決議、即時存取規則及稅務機關總體計畫（續）

未遵循規定可能導致在墨西哥的數位服務被暫時封鎖，俗稱「終止開關」（Killswitch）。這項執法概念將平台在墨西哥的數位營運能力與持續的稅務遵循連結起來。

### 墨西哥稅務機關 2026 年總體計畫

墨西哥稅務機關總體計畫於 2026 年 1 月 26 日發布，列出營運優先事項，預示稽核重點、風險導向執法及行政現代化方向，但未涉及立法變更。

該計畫強調擴大納稅人服務，包括新設服務中心、擴大行動服務範圍、加速處理時效、強化數位服務，以及改善退稅及合規化支援。

執法工作將針對高風險行為，例如虛假交易、假發票、持續稅務虧損、進口與銷售資料不符、缺乏佐證的扣除、漏報扣繳，以及使用缺乏經濟實質的境外架構。

該計畫亦強化對虛假數位稅務憑證的嚴厲措施，包括可能的立即歇業、刑事責任，以及有限的自我更正期間。

整體而言，該計畫提高稽核可預測性，並強調營運、文件、開立發票及稅務申報之間一致性的必要性。

### 資誠觀點

墨西哥 2026 年稅務框架發出明確的政策方向訊號：更強的數位監督、即時遵循要求及更具針對性的執法，同時結合行政現代化及擴大納稅人服務。

納稅人應評估系統是否已準備好因應即時存取要求、驗證稅籍編號及公司登記資料、更新申報及開立發票的遵循工作流程，並密切關注墨西哥稅務機關行政指南，以確保在 2026 年制度下做好營運準備。



# Mexico

## Miscellaneous Tax Resolution, RealTime Access Rules, and SAT Master Plan

Mexico has introduced compliance-driven measures that will affect both domestic and foreign taxpayers, especially digital platforms and businesses with cross-border operations. The 2026 Miscellaneous Tax Resolution ('RMF 2026'), the Excise Tax ('IEPS'), reforms, and the update to the Mexican Federal Tax Code through Article 30B reflect a broader government strategy: expand real-time oversight, modernize administrative procedures, and strengthen audit capabilities. In parallel, the SAT's 2026 Master Plan sets out the authority's operational priorities and anticipated enforcement focus for the year.

### **RMF 2026**

RMF 2026 consolidates general rules applicable to federal taxes and places particular emphasis on digital platforms, RFC (Tax ID number) integrity, and enhanced data reporting obligations.

A key topic is the continued tightening of requirements around taxpayer registration, updates, and verification. The RMF reinforces controls on the validation of legal representatives and on identity verification for shareholders and foreign residents.

In practice, this tends to increase documentation requirements in corporate restructurings, reorganizations, and onboarding processes for entities operating cross-border.

For foreign digital service providers and marketplace intermediaries, the RMF introduces (and clarifies) updated obligations around RFC registration, e.firma (electronic signature) processes, electronic notifications, and monthly VAT and withholding requirements. The rules apply across both resident and nonresident operators and align the digital oversight framework that will be further strengthened during 2026.

### **Real-time access**

Effective 1 April 2026, Article 30B introduces a new obligation for digital service providers granting the Mexican tax authority (SAT) permanent, online, real-time access to tax-relevant information stored in the providers' systems.

The access is limited to data required to verify tax compliance. The information scope may include:

- Transaction details for digital services provided to users located in Mexico.
- Customer identification information (including RFC, when applicable).
- Price, VAT charged, digital invoice information, and payment methods.
- For intermediation services, detailed information on sellers or service providers, including tax IDs, residence, banking details, amounts subject to VAT/Corporate Income tax ('ISR')/IEPS, and (as applicable) lodging or import-related details.

The operational requirements are extensive: information must be updated daily, stored on a transaction-by-transaction basis, and remain available for five years.

To comply, taxpayers must submit a formal request (Form 168/CFF) to the SAT's Planning Administration no later than 30 April 2026, and include:

- Username and password to enable online access.
- Technical documentation (manuals and instructions).
- Updates within 10 days when credentials, access parameters, or systems change. 23

# Mexico

## Miscellaneous Tax Resolution, RealTime Access Rules, and SAT Master Plan **(continued)**

Noncompliance may result in temporary blocking of digital services in Mexico, informally referred to as the 'Killswitch.' This enforcement concept links a platform's ability to operate digitally in Mexico for ongoing tax compliance.

### **SAT Master Plan 2026**

Published on 26 January 2026, the SAT's Master Plan outlines operational priorities, signaling audit focus, risk-based enforcement, and administrative modernization without legislative changes.

The Plan emphasizes expanded taxpayer services, including new service centers, broader mobile coverage, faster processing, enhanced digital services, and improved refund and regularization support.

Enforcement efforts will target higher-risk behaviors, such as simulated transactions, false invoicing, recurring tax losses, mismatched imports and sales, unsupported deductions, omitted withholdings, and the use of foreign structures lacking economic substance.

It also reinforces strict action against fraudulent CFDIs, including potential immediate closure, criminal exposure, and limited self-correction periods.

Overall, the Plan increases audit predictability and reinforces the need for consistency across operations, documentation, invoicing, and tax filings.

PwC observation:

Mexico's 2026 tax framework signals a clear policy direction: stronger digital oversight, real-time compliance expectations, and more targeted enforcement, combined with administrative modernization and expanded taxpayer services.

Taxpayers should assess system readiness for real-time access requirements, validate RFC and corporate records, refresh compliance workflows for filing and invoicing, and monitor SAT administrative guidance to ensure operational readiness under the 2026 regime.



## 烏拉圭

### 國內最低補充稅與烏拉圭稅務穩定制度的協調一致

烏拉圭於 2025 年 12 月 16 日頒布 2025-2029 年五年期國家預算法。預算法於 2026 年 1 月 1 日生效，但明確規定不同生效日期的條款除外。國內最低補充稅 ( Domestic Minimum Top-up Tax, DMTT ) 即屬此類情況，其適用於 2025 年 12 月 16 日 ( 含 ) 以後結束的會計年度。

預算法針對跨國集團、個人，以及在烏拉圭從事商業活動及投資之一般實體與個人的課稅制度引入修正。除引入 DMTT 外，預算法亦包含其他重要稅務修正及優惠。包括修正烏拉圭資產 ( 含烏拉圭實體 ) 間接移轉之課稅，以及股利 / 利潤分配之所得稅扣繳。行政部門已獲授權對在烏拉圭從事有助於經濟發展活動的公司給予租稅抵減。這些公司包括進行重大投資、創造直接或間接就業、促進新技術發展，以及透過其營運規模有利於烏拉圭國際整合的企業。另外亦包括對在烏拉圭開發視聽專案之國內或外國公司實施獎勵機制的授權。

#### 資誠觀點

可能受 DMTT 影響的納稅人應審視是否符合豁免條件，並準備行政申報所需的文件。及早評估將有助於識別降低稅負風險的機會並確保合規。



# Uruguay

## Alignment of the DMTT with Uruguay's Tax Stability Regimes

Uruguay enacted, on 16 December 2025, the National Budget Law for the five-year period 2025–2029. The Budget Law entered into force on 1 January 2026, except for provisions that expressly set a different effective date. This is the case of the Domestic Minimum Top-up Tax (DMTT), which is effective for fiscal years ending on or after 16 December 2025.

The Budget Law introduces amendments to the taxation of Multinational Groups (MNGs), individuals, and in general, those entities and individuals doing business and investing in Uruguay. In addition to introducing a DMTT, the Budget Law also includes other important tax amendments and benefits. It includes changes to the taxation of indirect transfers of Uruguayan assets (including Uruguayan entities) and to the income tax withholding on dividend/profit distributions. The Executive Branch has been empowered to grant tax credits to companies that carry out activities in Uruguay that contribute to economic development. These include companies that make significant investments, create direct or indirect employment, promote the development of new technologies, and favor Uruguay's international integration through the scale of their operations. Also included are authorizations to implement incentive mechanisms for domestic or foreign companies that develop audiovisual projects in Uruguay.

For more information, please see this [PwC Insight](#).

### PwC observation:

Taxpayers potentially affected by the DMTT should review whether they meet the exemption criteria and prepare the required documentation for the administrative filing. Early evaluation will help identify opportunities to reduce exposure and ensure compliance.



# 委內瑞拉

## 委內瑞拉稅改旨在重振石油投資

### 發生了什麼事？

委內瑞拉碳氫化合物法 ( Venezuelan Master Hydrocarbons Law ) 的修正案於 2026 年 1 月 29 日刊載於第 6,978 號特別政府公報 ( 以下稱「修正案」 ) 。修正案經委內瑞拉國民議會通過，並由臨時總統 ( Delcy Rodríguez ) 簽署生效，對石油業的法規及營運框架進行變革，同時涉及部分稅務修正。隨著投資興趣增加，投資者正重新審視委內瑞拉的法律及稅務框架，以更了解適用的稅負、遵循義務、資金匯回考量及架構替代方案。

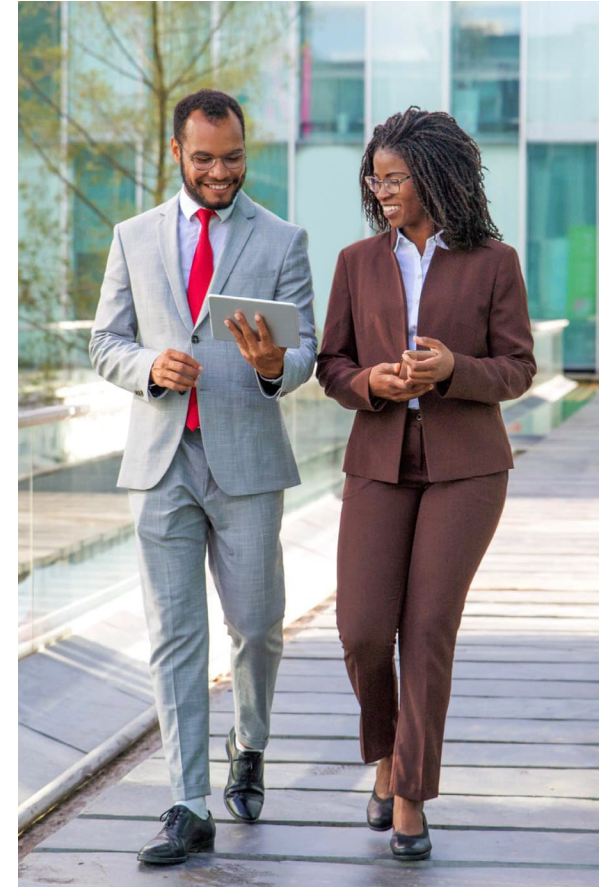
### 為何重要？

委內瑞拉向來實施複雜、多層次的稅制，特點是法定稅率高、產業特定稅制，以及廣泛的基於產量及價格的稅收。所得稅、權利金、暴利稅及間接稅的累積效果可能對石油業的專案經濟效益及現金流產生重大影響。

修正案預計將影響投資的架構與營運方式，以及專案的經濟效益。

### 應考量的行動

考慮在委內瑞拉進行投資或交易的跨國集團，應依據修正後的稅務框架重新評估其潛在架構。企業應持續關注立法及法規發展動態，因為商業公會正推動進一步的稅務改革。鑑於稅務成本的潛在影響，稅務部門應及早與重要的利害關係人協調，以支持明智的投資決策。



# Venezuela

## Venezuelan tax changes aim to reactivate oil investments

### What happened?

A reform of the Venezuelan Master Hydrocarbons Law was published in Extraordinary Official Gazette No. 6,978 on 29 January 2026 (the Reform). The Reform was approved by the Venezuelan National Assembly, and signed into law by Interim President Delcy Rodríguez, thereby adopting changes to the regulatory and operational framework for the hydrocarbons sector, along with selected tax changes. As interest increases, investors are revisiting Venezuela's legal and tax framework to better understand the applicable tax burden, compliance obligations, cash repatriation considerations, and structuring alternatives.

### Why is it relevant?

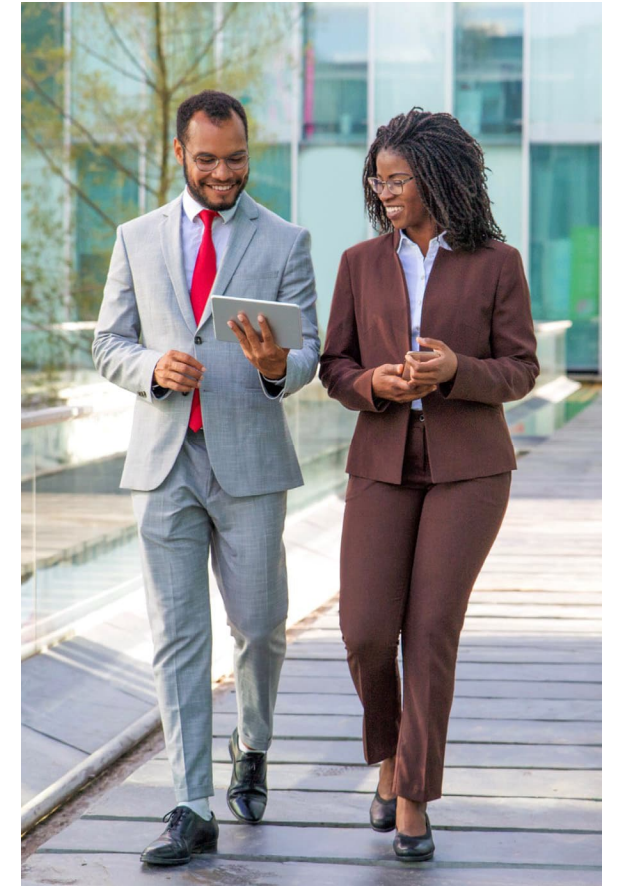
Venezuela historically has applied a complex, multi-layered tax system, characterized by high statutory rates, industry-specific regimes, and extensive production- and price-based levies. The cumulative effect of income tax, royalties, windfall taxes, and indirect taxes could materially affect project economics and cash flows in the oil sector.

The Reform is expected to affect how investments are structured and operated, as well as project economics.

### Actions to consider

Multinational groups considering investments or transactions involving Venezuela should reevaluate their potential structures and assumptions in light of the revised tax framework. Companies should continue to monitor legislative and regulatory developments, as business associations pursue additional tax changes. Given the potential impact of tax costs, tax functions should seek early alignment with C-suite stakeholders to support informed investment decisions.

For more details read our [Tax Insight](#).



要聞

Administrative

行政

# 巴哈馬

## 巴哈馬公布國內最低補充稅法的通知要求及申報的截止日期

巴哈馬於 2024 年 11 月引入 2024 年國內最低補充稅法 ( Domestic Minimum Top-Up Tax Act, DMTT )。所有適用該法的巴哈馬境內成員實體，須於 2026 年 3 月 31 日前提交「DMTT 通知表」。

提交通知表後，實體須於巴哈馬新設的「One Bahamas」稅務入口網站完成登記，該網站預計於 2026 年第二季開放。自 2024 年 1 月 1 日起適用的實體，其首次申報及繳款須在 2026 年 6 月 30 日前透過「One Bahamas」的稅務入口網站完成。

### 須提交通知表的範圍

跨國企業集團的國內成員，其合併財務報表總收入在測試年度前四個課稅年度中至少有兩年超過 7.5 億歐元。這包括所有在巴哈馬註冊設立的實體及跨國企業集團在巴哈馬的常設機構。

### 資誠觀點

通知須使用稅務局網站上規定的表格提交。表格須包含以下資訊：

- 當地實體或常設機構的詳細資料；
- 跨國企業集團詳細資料，包括年度收入；
- 跨國企業集團國別報告的相關資訊；
- 最終母公司詳細資料，包括總收入；
- 申報實體詳細資料。



# Bahamas

## The Bahamas publishes DMTT notification requirements and filing deadline

The Bahamas introduced the Domestic Minimum Top-Up Tax Act, 2024 in November 2024. All constituent entities in The Bahamas who are within scope of this Act are required to file a 'DMTT Notification Form' by 31 March 2026.

Subsequent to filing the notification form, entities will be required to register on The Bahamas' new 'One Bahamas' tax portal, which is expected to open in the second quarter of 2026. The first filing and payment requirements in The Bahamas for entities who were in scope effective 1 January 2024, will be due 30 June 2026 within the 'One Bahamas' tax portal.

### Who is required to submit a notification form?

Domestic members of a MNE Group whose consolidated financial statements have total revenues exceeding €750 million in at least two of the four tax years preceding the tested year. This includes all entities incorporated in The Bahamas and permanent establishments in The Bahamas of the MNE Group.

For more information, please see our [PwC Alert](#).

### PwC observation:

The notification must be submitted using the prescribed form on the Department of Inland Revenue's website. The form must include the following:

- Details of the local entity or permanent establishment;
- Details of the MNE Group including annual revenue;
- Information surrounding the MNE Group's Country by Country Reporting status;
- Details of the Ultimate Parent Entity including total revenue;
- Details of the reporting entity.



## 巴貝多

### 巴貝多延長補充稅通知的截止日期

巴貝多稅務局 ( Barbados Revenue Authority, BRA ) 發布數位版公司補充稅登記表，供納稅人辦理補充稅申報義務的登記及通知。原應於 2026 年 2 月 28 日 ( 含 ) 前完成通知的納稅人，獲准延長至 2026 年 3 月 6 日。稅務官員 ( Commissioner ) 亦宣布合格國內最低補充稅 ( Qualified Domestic Minimum Top-Up Tax, QDMTT ) 申報表及 GloBE 資訊申報表 ( GloBE Information Return, GIR ) 的提交截止日期為相關會計年度結束後 18 個月。

#### 資誠觀點

納稅人應：

- 確認在巴貝多是否有須繳納補充稅的實體
- 如果屬於延長期間內的納稅人，確保在 2026 年 3 月 6 日前透過巴貝多稅務局的網站完成登記
- 做好因應 QDMTT 及支柱二遵循要求持續發展的準備



# Barbados

## Barbados extends Top-Up Tax notification deadline

The Barbados Revenue Authority (BRA) released the digital Corporation Top-Up Tax Registration Form for use by taxpayers for registration and notification of Top-up Tax filing obligations. A notification filing extension to 6 March 2026 has been granted to taxpayers with notifications due on or before 28 February 2026. The Revenue Commissioner also announced the deadline for submission of the Qualified Domestic Minimum Top-Up Tax (QDMTT) return and the GloBE Information Return (GIR) as 18 months after the end of the respective fiscal year.

For more information see our [Tax Insight](#).

PwC observation:

Taxpayers should:

- Determine whether your group has qualifying entities in Barbados subject to Top-Up Tax.
- Ensure the entity is registered on the BRA Portal by 6 March 2026 if you fall within the extension period.
- Be prepared for additional QDMTT and Pillar Two compliance requirements as they evolve.



# 歐盟

## 歐盟執委會發布外國補貼規則適用的最終指南

### 發生了什麼事？

歐盟執委會於 2026 年 1 月 9 日發布關於扭曲內部市場之外國補貼規則 ( Foreign Subsidies Regulation, FSR ) 的第 2022/2560 號規則及其配套施行細則若干條款適用的最終指南。更新後的指南對 2025 年草案進行了多項增補、修正及釐清，在準備歐盟 FSR 相關案件時應予考量。

### 為何重要？

該指南係基於歐盟立法框架，旨在解決補貼造成的扭曲，包括來自非歐盟國家的廣泛直接及間接租稅抵減及優惠，以維護內部市場正常運作並確保公平競爭環境。

### 應考量的行動

可能受歐盟 FSR 規範的企業，無論係因通知義務或執委會主動 ( 依職權 ) 調查，均應主動深入了解歐盟 FSR 獨特的跨領域框架，並開始建立必要的資料蒐集及審查流程。建立識別及監控稅務與非稅務補貼的機制，以及這些補貼對直接受益者及任何集團內受益者所帶來的優勢及潛在扭曲，是管理歐盟 FSR 相關風險的關鍵。

### 資誠觀點

FSR 影響評估工作將持續進行至 2026 年 7 月，屆時執委會預計將發布影響評估報告。請密切關注後續發展，因為預期將有進一步變化。另外，鑑於支柱二對租稅優惠處理方式的變更，可能引發進一步審查，加上已有超過 225 件集中案件已被裁決或處理中 ( 另有一件已登記的依職權調查案件 )，歐盟 FSR 顯然正在產生實質影響。

# EU

## EU Commission publishes final guidelines on the application of EU FSR

### What happened?

On 9 January 2026, the European Commission published its final guidelines on the application of certain provisions of Regulation (EU) 2022/2560 on foreign subsidies distorting the internal market ('EU FSR') and its accompanying Implementing Regulation. The updated Guidelines include several additions, amendments, and clarifications to the 2025 draft and should be taken into account when preparing any EU FSR-related case.

### Why is it relevant?

The guidelines are based on the EU legislative framework designed to address distortions caused by subsidies, including a wide range of direct and indirect tax credits and incentives from non-EU countries, in order to preserve the proper functioning of the internal market and ensure a level playing field.

### Actions to consider

Undertakings potentially subject to the EU FSR, whether due to notification obligations or a Commission-initiated (ex officio) investigation, should proactively develop a thorough understanding of the EU FSR's distinctive, cross-disciplinary framework and begin implementing the necessary data collection and review processes. Developing a means of identifying and monitoring tax and non-tax subsidies, and the advantages and potential distortions they confer on both the direct recipient and any intragroup beneficiaries is key to managing the risks associated with the EU FSR.

For more information read our [Tax Insight](#).

### PwC observation:

Ongoing FSR impact-assessment work will continue through July 2026, when the Commission is expected to issue its impact assessment report. Follow developments closely because further changes are expected. Additionally, given the changes to the treatment of tax incentives in Pillar Two, further scrutiny may arise, and with over 225 concentration cases already decided or in process (plus one registered ex-officio case), the EU FSR is clearly having real impact.

# 芬蘭

## 芬蘭開放適用實體的支柱二申報

芬蘭稅務局於 2026 年 1 月 30 日啟動了支柱二申報程序。在芬蘭，首次 **GloBE** 資訊申報表、申報成員實體的通知及補充稅申報表須於會計年度結束後 18 個月內提交。對於採曆年制的集團，截止日期為 2026 年 6 月 30 日。

### 資誠觀點

芬蘭有三種不同的支柱二申報：

- **GloBE** 資訊申報表 ( **GloBE Information Return, GIR** )
- 申報成員實體通知 ( **GIR** 通知 )
- 補充稅申報表

除非另一成員實體已在參與 **GIR** 資訊交換的管轄區 ( 即已實施 **DAC9** 指令或簽署 **OECD** 多邊主管當局協議 ) 提交 **GIR**，否則須在芬蘭提交 **GIR**。**GIR** 須以 **XML** 檔案格式提交，且須通過申報入口網站的一系列技術驗證。無其他申報方式可供選擇。

如果 **GIR** 係在其他管轄區提交，每個芬蘭成員實體均須提交 **GIR** 通知。建議指定一個芬蘭成員實體作為指定申報實體，代表所有芬蘭實體以單一申報方式提交通知。

補充稅申報表僅在實體有補充稅納稅義務時才須在芬蘭提交。例如，當芬蘭適用過渡性國別報告避風港時，無須提交「零」申報。

所有三種申報均須透過 **MyTax** 以電子方式提交。逾期、漏報或錯誤申報可能導致最高 25,000 歐元的罰鍰。

在 6 月 30 日截止日期前完成以下步驟：

- 確認 **GIR** 將於何管轄區提交，以及該管轄區是否已建立資訊交換機制
- 如果 **GIR** 係在芬蘭境外提交，決定由哪個成員實體提交 **GIR** 通知
- 蒐集所需資料，並驗證 **MyTax** 存取權限及授權
- 確保具備產生 **GIR XML** 檔案的能力，例如使用 **PwC** 的工具 ( **PwC Pillar Two Engine** )

# Finland

## Finland opens Pillar Two filings for in-scope entities

On 30 January 2026, the Finnish Tax Administration opened the Pillar Two filing process for taxpayers. In Finland, the first GloBE Information Return, the notification of the filing Constituent Entity, and the Top-up Tax Return are due within 18 months after the end of the fiscal year. For calendar-year groups, the deadline is 30 June 2026.

PwC observation:

There are three different Pillar Two filings in Finland:

- GloBE Information Return (GIR)
- Notification of filing constituent entity (GIR notification)
- Top-up Tax Return

A GIR must be filed in Finland unless another Constituent Entity has filed it in a jurisdiction that participates in the GIR exchange of information (i.e., has implemented the DAC9 Directive or signed the OECD MCAA). The GIR is filed as an XML file that must pass a series of technical validations in the filing portal. No other filing methods are available.

If the GIR is filed in another jurisdiction, each Finnish Constituent Entity must submit a GIR notification. Our recommendation is to appoint one Finnish Constituent Entity as the designated filing entity to submit the notification on behalf of all Finnish entities in a single filing.

A Top-up Tax Return is required in Finland only for entities that are liable to pay Top-up Tax. No 'nil' filing is needed, for example, when the Transitional CbCR Safe Harbour applies in Finland.

All three filings must be submitted electronically via MyTax. Late, missing, or incorrect filings may result in penalties of up to €25,000.

Next steps to meet the 30 June deadline:

- Confirm the jurisdiction where GIR will be filed and if that jurisdiction has information exchange in place
- If GIR is filed outside of Finland, decide which Constituent Entity will file the GIR notification
- Gather the required data, and verify MyTax access and authorisations
- Ensure capability to generate the GIR XML file, for example, using the PwC Pillar Two Engine

## 美國

### IRS 針對修繕、第 197 條無形資產及國內研發成本提供臨時公司替代最低稅減免

美國國稅局 ( Internal Revenue Service , IRS ) 於 2 月 18 日發布了 2026-7 號通知 ( Notice 2026-7 ) ，修改先前發布關於公司替代最低稅 ( corporate alternative minimum tax, CAMT ) 的若干臨時指南 ( 特別是 2025-49 及 2025-46 通知的部分內容 ) ，並新增數項經調整財務報表所得 ( adjusted financial statement income, AFSI ) 調整及釐清事項。

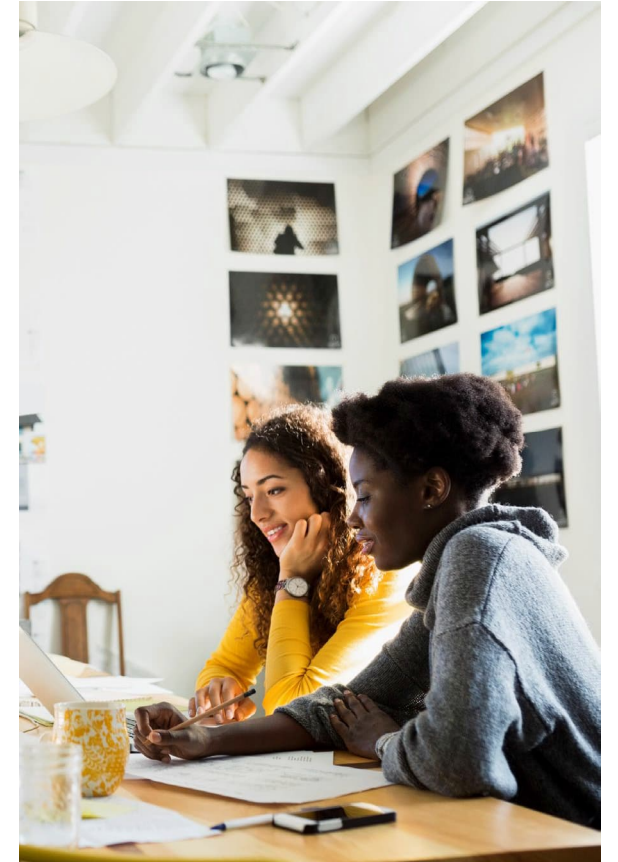
通知針對帳務 / 稅務時點及資本化處理常見差異的領域，提供新增及擴充的 AFSI 調整機制，包括第 168 條財產修繕、可攤銷的第 197 條無形資產、大而美法案 ( One Big Beautiful Bill Act, OBBBA ) 前的國內研發 ( research or experimental, R&E ) 攤銷、第 181 條生產成本，以及以材料及用品處理的低成本有形資產。

通知亦更新若干跨境交易的 CAMT 規則 ( 包括受涵蓋資產交易反避稅規則中之可推翻推定及第 367(d) 條協調 ) ，並釐清 2025-46 通知 中財務困難公司指南的若干內容。

通知指出，即將發布的擬議法規預計將包含與臨時規則類似的規則。

#### 資誠觀點

納稅人應考慮是否採用新的 AFSI 調整 ( 通常附帶一致性及申報表說明要求 ) ，並據此更新 CAMT 模擬。納稅人亦應考慮是否使用 2026-7 通知的過渡選擇，適用於修繕 AFSI 調整或符合資格無形資產的 AFSI 調整，該選擇允許對 2026 年 2 月 18 日之前開始的課稅年度適用原 2025-49 通知的規則，對 2026 年 2 月 18 日 ( 含 ) 之後開始的課稅年度適用修正後的 2026-7 通知的規則。



# USA

## IRS provides interim CAMT relief for repairs, Section 197 intangibles, and domestic R&E costs

The IRS on February 18 issued [Notice 2026-7](#), which modifies certain interim guidance previously released on the corporate alternative minimum tax (CAMT) (especially portions of Notice 2025-49 and Notice 2025-46) and adds several new adjusted financial statement income (AFSI) adjustments and clarifications.

The notice provides new and expanded AFSI adjustment mechanics in areas where book/tax timing and capitalization commonly differ, including repairs on Section 168 property, amortizable Section 197 intangibles, pre-One Big Beautiful Bill Act (OBBBA) domestic research or experimental (R&E) amortization, Section 181 production costs, and low-cost tangible property treated as materials and supplies.

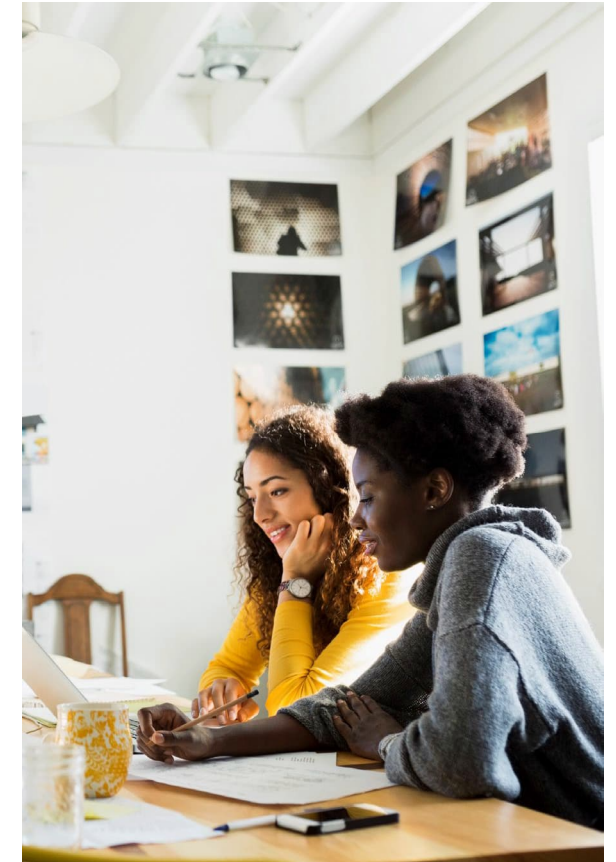
The notice also updates CAMT rules for certain cross-border transactions (including a rebuttable presumption in the covered asset transaction anti-abuse rule and Section 367(d) coordination) and clarifies aspects of the financially troubled company guidance in Notice 2025-46.

The notice indicates that forthcoming proposed regulations are expected to include rules similar to the interim rules.

For more information read the [PwC Tax Insight](#).

### PwC observation:

Taxpayers should consider whether to adopt the new AFSI adjustments (that generally come with consistency and return statement requirements) and update CAMT models accordingly. Taxpayers also should consider whether to use the Notice 2026-7 transition option for either the repairs AFSI adjustment or the AFSI adjustment for eligible intangibles, which allows application of the original Notice 2025-49 rules for tax years beginning before February 18, 2026, and the modified Notice 2026-7 rules for tax years beginning on or after February 18, 2026.



# 新加坡

## 2026 年財政預算案

總理兼財政部長黃循財於 2026 年 2 月 12 日在國會發表 2026 年財政預算案聲明。主要稅務措施包括：

- 符合資格的公司可享 40% 企業所得稅退稅及 1,500 新幣退稅現金補助，2026 課稅年度最高優惠上限為 30,000 新幣
- 強化企業創新計畫以獎勵採用人工智慧解決方案
- 強化及放寬國際化雙重稅務扣除
- 擴大金融業的扣繳稅豁免，以及為財務及資金管理中心、全球貿易公司、非營利組織及符合條件的捐贈與企業志工服務提供稅務優惠

### 資誠觀點

2026 年財政預算案的稅務改革支持政府的長期政策目標，特別是推動全國人工智慧素養及應用水準。企業應研究稅務及非稅務措施，以了解如何最大化其效益。



# Singapore 2026 Budget

Prime Minister and Minister for Finance, Lawrence Wong, delivered the 2026 Budget Statement in Parliament on 12 February 2026. Key tax measures include:

- Corporate income tax rebate of 40% and a rebate cash grant of S\$1,500 for eligible companies, subject to maximum benefit of S\$30,000 for the Year of Assessment 2026.
- Enhanced Enterprise Innovation Scheme to incentivise adoption of artificial intelligence (AI) solutions.
- Enhanced and liberalised double tax deduction for internationalisation.
- Extended withholding tax exemptions for the financial sector and tax incentives for finance and treasury centres, global trading companies, not-for-profit organisations and qualifying donations and corporate volunteering.

For more information, see our [Budget Commentary](#).

## PwC observation:

The Budget 2026 tax changes support the government's longer-term policy objectives, particularly the national push towards greater AI literacy and adoption. Businesses should study the tax and non-tax measures to understand how to maximise their benefits.



# 新加坡

## 修正鑑價報告的要求，以支持智慧財產權減記備抵的申請

新加坡稅務局 ( Inland Revenue Authority of Singapore , IRAS ) 於 2026 年 1 月 30 日發布第二版電子稅務指南「1947 年所得稅法第 19B 條智慧財產權鑑價報告」。該指南針對鑑價報告中應包含之資訊提供額外指南，以支持取得合格智慧財產權 ( qualifying intellectual properties , IPR ) 的減記備抵的申請。主要更新包括：

- 經濟年限、預測收入、預測利潤及折現率等因素可納入確定符合減記備抵資格之金額的考量。
- 自 2026 課稅年度起，需單獨出具鑑價報告的門檻修正為：關係人交易 1,000 萬新幣，第三方交易 4,000 萬新幣。
- 處分時，超過稅務減記備抵價值的金額 ( 以已申報減記備抵額為上限 ) 將予課稅。公開市場價格可用於確定應收回的減記備抵金額，且納稅人可能被要求提交已處分 IPR 的鑑價報告。
- 進一步指南鑑價報告中應提供的資訊，以支持所使用假設及輸入數據的可靠性及合理性，並強調未來 IPR 的價值應自所申報 IPR 的鑑價中排除。

### 資誠觀點

IPR 鑑價是具爭議性的領域，鑑價報告經常受到 IRAS 的質疑及嚴格審查。IRAS 電子稅務指南的修正更清楚地說明了 IRAS 所需的資訊。這有助於企業準備必要文件，以支持智慧財產權減記備抵的申報。



# Singapore

## Revised valuation report requirements to support writing down allowance claims for intellectual property rights

The Inland Revenue Authority of Singapore (IRAS) published a second edition of its e-Tax Guide 'Intellectual Property Rights Valuation Reports for Purposes of Section 19B of the Income Tax Act 1947' on 30 January 2026. The guide provided additional guidance on information that should be included in valuation reports to support claims for the writing down allowance on acquired qualifying intellectual properties (IPRs).

Key updates include:

- Factors such as economic life, forecasted revenue, forecasted profits, and discount rates can be considered in determining the amount qualifying for the writing down allowance.
- With effect from YA 2026, the thresholds triggering independent valuations are revised to S\$10 million for related-party transactions and S\$40 million for third-party deals.
- For disposals, any excess over the tax written down value (capped at the claims made) will be taxed. The open market price may be used to determine the amount of the writing down allowance to be clawed back and the taxpayer may be asked to submit a valuation report for the disposed IPR.
- Further guidance on the information to be provided in the valuation report to support the reliability and reasonableness of the assumptions and inputs used and an emphasis that the value of future IPRs should be excluded from the valuation of the IPR being claimed.

### PwC observation:

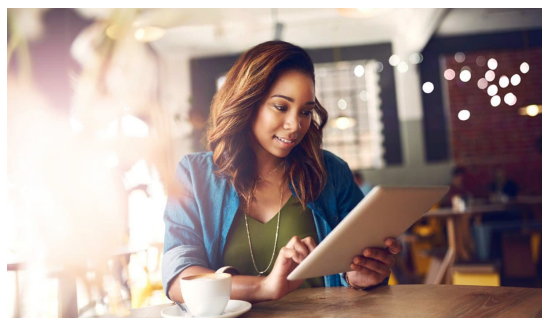
The valuation of IPRs is a contentious area, and valuation reports are often subject to query and close scrutiny by the IRAS. The revisions to the IRAS e-Tax Guide provide greater clarity on the information required by the IRAS. This should help guide businesses in preparing the necessary documentation to support their claims for writing down allowances.



## 瑞典

### 支柱二登記截止日期為 2026 年 3 月 31 日

瑞典稅務局 ( Swedish Tax Agency, STA ) 已開放其支柱二電子服務，用於支柱二登記及 GIR 通知。兩項申報均須透過 STA 網站以電子服務的方式辦理。對於採曆年制的申報人，登記截止日期為 2026 年 3 月 31 日。GIR 通知截止日期與 GIR 截止日期一致 ( 會計年度結束後 18 / 15 個月 )。



#### 資誠觀點

受瑞典支柱二法規規範的瑞典成員實體 ( 包括常設機構 ) 須向瑞典稅務局辦理登記。登記須於登記義務產生的會計年度結束後的 15 個月內完成，即對於 2024 年適用支柱二的曆年制申報人，登記截止日期為 2026 年 3 月 31 日。

另外，如果另一個成員實體提交了 GloBE 資訊申報表 ( GIR )，瑞典的成員實體須提交 GIR 通知。GIR 通知截止日期為會計年度結束後 18 個月 ( 後續年度為 15 個月 )，即與 GIR 本身的截止日期相同。

STA 已開放登記及 GIR 通知程序。登記及 GIR 通知均須透過 STA 網站以電子方式辦理。進行申報的自然人須以其電子身分證明登入。然而，登記及 GIR 通知都不要求授權簽署人簽署或申報。因此，PwC 瑞典可代表適用範圍內的成員實體進行申報。

#### 登記

登記為一次性要求，無須每年重複。然而，已登記資訊的任何變更 ( 例如最終母公司變更 ) 須由成員實體於兩週內向 STA 報告。如果新成員實體加入跨國企業集團，亦須向 STA 辦理登記 ( 或如果其在加入集團前已適用支柱二，則須變更先前的登記 )。

須提供的資訊相當有限，且通常可在同一登記中納入多個成員實體。

#### GIR 通知

GIR 通知為年度性要求，於可進行集中申報 GIR 時適用。集中申報的前提是另一瑞典成員實體已提交 GIR，或瑞典與申報成員實體所在管轄區之間已簽訂合格主管機關協議 ( qualified competent authority agreement, QCAA )。

在可進行集中申報的情況下，所有瑞典成員實體均須提交 GIR 通知。與登記程序類似，通常可在同一 GIR 通知納入多個成員實體。

# Sweden

## Pillar Two Registration due 31 March 2026

The Swedish Tax Agency (STA) has opened its Pillar Two e- service for Pillar Two registrations and GIR notifications. Both filings are done electronically using the e-service on the STA's website. The due date for the registration is 31 March 2026 for calendar-year filers. The due date for the GIR notification is aligned with the GIR due date (18 / 15 months after financial year end).



### PwC observation:

Swedish Constituent Entities (CEs), including permanent establishments, subject to the Swedish Pillar Two legislation are required to register with the Swedish Tax Agency (STA). The registration must be made no later than 15 months after the end of the financial year in which the registration obligation arose, i.e. no later than 31 March 2026 for calendar-year filers that are subject to Pillar Two in 2024.

Furthermore, a Swedish CE must file a GloBE Information Return (GIR) notification if another CE files the GIR. The due date for the GIR notification is 18 months after the financial year end (15 months for subsequent years), i.e., the same due date as the GIR itself.

The STA has opened the registration and GIR notification process. Both the registration and GIR notification are done electronically using the e-service on the STA's website. The natural person making the filing must login with his/her electronic ID such as the Swedish Bank-ID. However, neither the registration nor the GIR notification require an authorized signatory to sign or file. Thus, PwC Sweden can file on behalf of CEs in scope.

### Registration

The registration is a one-off requirement and will not have to be repeated every year. However, any changes to the information that has been registered (for example, change of Ultimate Parent Entity) must be reported by the CE to the STA within two weeks. If new CEs join the MNE Group at a later stage, they must also register with the STA (or change their previous registration if they were in scope of Pillar Two also before joining the group).

The information to be provided is fairly limited and it is generally possible to include multiple CEs in the same registration.

### GIR notification

The GIR notification is an annual requirement and relevant when central filing of the GIR is available. Central filing is dependent on another Swedish CE filing the GIR, or that a qualified competent authority agreement (QCAA) is in place between Sweden and the filing CE's jurisdiction.

Where central filing is available, all Swedish CEs must submit the GIR notification. Similar to the registration process, multiple CEs can generally be included in the same GIR notification

要聞

Judicial

司法

## 美國

# 美國最高法院裁定川普總統依據國際緊急經濟權力法課徵的關稅無效

美國最高法院於 2 月 20 日作出判決，解決對川普總統依據國際緊急經濟權力法 ( International Emergency Economic Powers Act, IEEPA ) 課徵關稅權限的挑戰。法院以 6 比 3 裁定，IEEPA 並未提供總統課徵關稅的法定授權，並強調憲法將「徵收稅款、關稅、進口稅及消費稅」的權力賦予國會。雖然 IEEPA 允許總統在宣布國家緊急狀態期間「管制」進口，但法院認定並未明確授權課徵關稅。法院運用權力分立原則，認為課徵廣泛關稅的權力屬於具有「經濟及政治重大性」的事項，需要明確的國會授權。該判決包含協同意見及反對意見，論述了行政緊急權力的範圍及重大問題原則的正確適用。

### 資誠觀點

**營運影響：**除法律層面外，真正的挑戰在於營運面。企業須迅速模擬分析哪些 IEEPA 關稅可能退還，並量化退稅機會，因為任何退稅程序可能會非常擁擠。報關行將承受重大壓力，難以應對來自數千進口商的大量退稅申請。能夠迅速行動、具備清晰資料及明確策略的企業，將可能在退稅機制成形時搶佔先機。

**企業面臨的報關能力問題：**即使可能獲得關稅退還，許多企業仍將面臨內部能力限制。報關及貿易合規團隊已在處理日常申報及持續的關稅調整。在此之上再加入大規模退稅作業，包括詳細的進口記錄審查、與報關行協調及遵守嚴格的程序截止日期，如果沒有額外資源或外部支援，將會面臨巨大的挑戰。低估工作量的企業可能面臨財務時程延遲的風險，同時如果對錯誤關稅項目申請退稅，還可能產生合規問題。

**企業規劃行動：**對於可能退還的 IEEPA 關稅部分，企業應聚焦三項關鍵考量。首先，模擬分析至關重要，以了解實際的退稅機會及資格。其次，財務長應考量程序及處理能力的限制，並權衡可能退稅的時程。第三，執行風險確實存在；報關行及內部貿易合規團隊已在滿載運作，新增的退稅業務量可能使處理時程更加緊張。能在這三個面向妥善規劃的企業，可能更有機會收回價值。

# USA

## US Supreme Court invalidates IEEPA tariffs

The US Supreme Court on 20 February issued its [decision](#) resolving a challenge to President Trump's authority to impose tariffs under the International Emergency Economic Powers Act (IEEPA). In a 6-3 ruling, the Court held that IEEPA does not provide statutory authority for the President to impose tariffs, emphasizing that the Constitution assigns to Congress the power to "lay and collect Taxes, Duties, Imposts and Excises." Although IEEPA permits the President to 'regulate' importation during a declared national emergency, the Court concluded that this language does not clearly authorize the imposition of tariffs. Applying separation-of-powers principles, the Court reasoned that the authority to impose broad-based tariffs is a matter of "economic and political significance" that requires clear congressional authorization.

The decision included concurring and dissenting opinions addressing the scope of executive emergency powers and the proper application of the major questions doctrine.

For more information, please read our [Tax Insight](#).

PwC observation:

**Operational impact:** Beyond the legal implications, the real challenge now is operational. Companies will need to rapidly model which IEEPA tariffs may be refundable and quantify their opportunity, because any refund process is likely to be highly congested. Customs brokers will be under significant strain, with limited capacity to manage a surge of refund claims across thousands of importers. Those that move quickly, with clear data and a defined strategy, could be better positioned to get in front of the line as refund mechanisms take shape.

**Customs capacity facing companies:** Even where tariff refunds may be available, many companies will face internal capacity constraints. Customs and trade compliance teams are already stretched managing day-to-day filings, enforcement activity, and ongoing tariff changes. Layering a large-scale refund exercise on top, requiring detailed entry reviews, coordination with brokers, and tight procedural deadlines, could be challenging without additional resources or external support. Companies that underestimate this workload risk timing delays to their financials while creating potential compliance issues if they request refunds on the wrong tariff lines.

**Planning actions for companies:** For the portion of IEEPA tariffs that may be refunded, companies should focus on three critical considerations. First, robust modeling is essential to understand true opportunity and eligibility at the entry level. Second, CFOs should consider the timing of potential refunds given procedural and capacity constraints. Third, execution risk is real; customs brokers and in-house trade compliance teams already are operating at capacity, and the added volume of refund activity could strain processing timelines. Companies that plan across all three dimensions may be better positioned to recover value.

要聞

Treaties

租稅協定

# 新加坡

## 新加坡-台灣租稅協定生效

新的「新加坡台臺北商務辦事處與駐新加坡台北代表處消除所得稅雙重課稅與防杜逃稅及避稅協定」（新協定）於 2026 年 2 月 13 日生效，並自 2027 年 1 月 1 日起適用。新協定取代自 1982 年 1 月 1 日起生效的舊協定。

### 資誠觀點

除其他變更外，新協定降低了股利及權利金的扣繳稅率。新協定亦納入舊協定所沒有的利息及資本利得條款。



# Singapore

## Singapore-Taiwan tax treaty enters into force

A new 'Agreement between the Singapore Trade Office in Taipei and the Taipei Representative Office in Singapore for the Elimination of Double Taxation with respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance' entered into force on 13 February 2026 and is effective 1 January 2027. It replaced an earlier agreement in effect since 1 January 1982.

### PwC observation:

Among other changes, the new agreement lowers the withholding tax rates on dividends and royalties. It also contains articles on interest and capital gains, which were absent in the previous agreement.



# Glossary

Acronym	Definition
ATAD	Anti-Tax Avoidance Directive
BEPS	Base Erosion and Profit Shifting
CFC	controlled foreign corporation
CIT	corporate income tax
DAC6	EU Council Directive 2018/822/EU on cross-border tax arrangements
DST	digital services tax
DTT	double tax treaty
ETR	effective tax rate

Acronym	Definition
EU	European Union
MNE	Multinational enterprise
NID	notional interest deduction
OECD	Organisation for Economic Co-operation and Development
PE	permanent establishment
R&D	Research & Development
VAT	value added tax
WHT	withholding tax



## 歡迎掃描QRcode 成為資誠會員

即時取得最新稅務法律專業資訊

## 資誠稅務一點通系列影片已上線

資誠每月定期提供兩岸及國際租稅相關訊息另外也有定期更新的全球防疫稅務影片，請您持續關注最新資訊並請與我們諮詢相關業務。

- 兩岸與國際租稅Update (川普2.0：OECD Pillar 2的新走向) <https://youtu.be/PEvZEGCIRVI>
- 台灣稅務與投資法規Update-外國專業人才就業保險與勞退新制擴大適用 <https://youtu.be/KfuH3iLclW4>

2026 資誠前瞻研訓院線上講堂 (2月)：

美國關稅因應重點 [https://youtu.be/J3\\_jsXbpUF1](https://youtu.be/J3_jsXbpUF1)

台商赴美投資策略 <https://youtu.be/suSnM6wyza4>

台灣資本市場資訊揭露新里程 <https://youtu.be/hAjqaKSylEg>

ESG勞資關係新趨勢：勞工人權盡職調查 [https://youtu.be/33O\\_XPNHXpE](https://youtu.be/33O_XPNHXpE)

國際稅務法令更新及因應 <https://youtu.be/GF8FNdaOStU>

東南亞稅務法令更新及因應：越南X泰國X印尼X印度 <https://youtu.be/piJsHQEDrOo>

台灣稅務法令更新及因應 <https://youtu.be/chdRoLqsjo0>

兩岸稅務法令更新及因應 <https://youtu.be/wTIPUMuXTg0>

會計暨審計法令更新 <https://youtu.be/ELRypBkxipc>

智財法令新近發展 <https://youtu.be/5xe1dYXEuUE>

勞動法令新近發展 <https://youtu.be/4E1C9TMqZ98>

## 中華產業國際租稅學會 敬邀加入會員

本會為依法設立、非以營利為目的的社會團體，以建構產業稅務專業人士的交流平台，研究產業稅務問題，促進公平合理課稅為宗旨。在台灣稅務界，本會成已為稅務專業的意見領袖，產、官、學界的主要諮詢機構。

本會除例行會員集會，相互交換國際稅務新知與經驗交流外，每月提供會員最新國際、國內及大陸之稅務新規，每年舉辦國際與兩岸租稅專題研討會，邀請兩岸稅務機關首長及稅務官員蒞會演講、座談及研討，與業界會員雙向溝通，共同分享最新租稅相關議題。

歡迎兩岸財稅法學者、專家及在工商界服務的稅務專業精英加入本會會員，入會相關事宜可到學會網站(連結如下)。

<http://www.industries-tax.org.tw>



# 與我們專業國際租稅團隊聯絡：

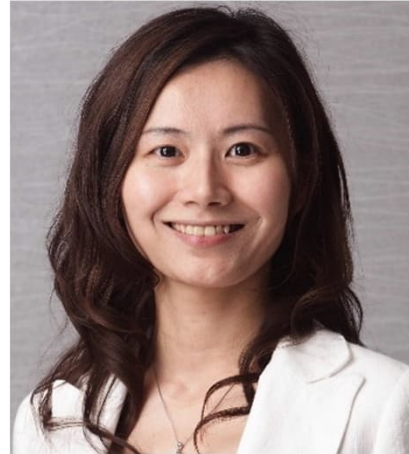


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本國際租稅要聞僅提供參考使用，非屬本事務所對相關特定議題表示的意見，閱讀者不得以作為任何決策之依據，亦不得援引作為任何權利或利益之主張。其內容未經資誠聯合會計師事務所同意不得任意轉載或作其他目的之使用。若有任何事實、法令或政策之變更，資誠聯合會計師事務所保留修正本國際租稅要聞內容之權利。