

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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專論

美國法院裁定：依IEEPA課徵的關稅應予退還

背景說明

《國際緊急經濟權力法》（International Emergency Economic Powers Act，簡稱「IEEPA」）是美國於1977年制定的聯邦法律，授權美國總統在國家面臨緊急狀況時，對外國採取經濟制裁措施，例如凍結資產或限制金融交易。然而，這項法律原本的設計目的並非用於課徵進口關稅。

近年來，美國政府曾援引IEEPA作為對特定國家商品課徵額外關稅的法律依據。此舉引發法律爭議，最終美國最高法院於2026年2月20日作出重大判決，認定IEEPA並未授權政府課徵關稅，確立了IEEPA不得作為關稅徵收法源的法律見解。

事件說明

2026年3月4日，美國國際貿易法院（CIT）發布命令，要求美國海關與邊境保護局（CBP）針對依《國際緊急經濟權力法》（IEEPA）所徵收的關稅辦理退稅。

該命令要求CBP採取以下措施：

- 針對尚未完成結關程序、但曾被加徵IEEPA關稅的進口申報案件，在結關時不再課徵該筆關稅；以及
- 針對已完成結關、但尚未成為最終確定案件者，重新辦理結關並取消IEEPA關稅。

這項命令是依據美國最高法院於2026年2月20日作出的判決。該判決認定，IEEPA法律本身並未賦予政府課徵關稅的權力。法院進一步指出，凡是曾被課徵IEEPA關稅的進口商，都有權依據最高法院的這項判決獲得相應的法律保障與利益。

雖然該命令顯示退稅作業可望透過自動化系統處理，但預計美國政府仍可能就此命令提起上訴，因此後續發展仍存在不確定性。

最新進展（2026年3月6日更新）：美國海關與邊境保護局（CBP）於2026年3月6日向法院提交聲明，表示將開發新的「自動化海關環境」（Automated Customs Environment，簡稱「ACE」）系統功能，建立一套自動化、以進口商為基礎的IEEPA關稅退稅機制（含利息）。CBP預計約需45天完成系統開發。因應此項承諾，法院已暫停先前要求立即辦理退稅的命令，待系統建置完成後再行啟動退稅作業。

專論

美國法院裁定：依IEEPA課徵的關稅應予退還

重點說明

法院命令的適用範圍

美國最高法院雖已認定IEEPA並非課徵關稅的合法依據，但並未具體說明先前已繳納的IEEPA關稅應如何處理。本次國際貿易法院的命令，則針對以下兩類案件提供了明確的處理方向：

- 1. 尚未完成結關（清算）的案件：**指進口貨物已入境美國，但海關尚未完成最終稅額核定的案件。法院命令CBP在辦理這類案件的結關作業時，不得再課徵IEEPA關稅。
- 2. 已完成結關、但尚未成為最終確定的案件：**指海關雖已核定稅額並結關，但案件仍處於可被重新審查或調整的期間內。法院命令CBP應重新辦理這類案件的結關程序，並取消原先課徵的IEEPA關稅。

尚待釐清的問題

至於「已成為最終確定」的案件（即海關結關程序已完全確定、超過法定救濟期限的案件），其可適用的補救方式、行政處理時程，以及未來可能的司法發展，仍需持續觀察。這類案件的進口商能否獲得退稅，目前尚無明確答案。

對企業的潛在影響

隨著退稅程序逐步推進，企業可能在以下層面受到影響：

- **現金流：**若能順利取得退稅，企業將可收回先前繳納的關稅款項，改善營運資金狀況。
- **財務報表：**退稅款項的認列時點與金額，可能影響存貨成本、固定資產價值及應收帳款等會計科目。
- **稅務申報：**退稅可能影響企業的銷貨成本計算、所得稅申報，以及跨國企業集團內部的移轉訂價安排。

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企業應考慮採取的行動

受影響的企業應儘速採取主動措施，盤點並分析相關資料，擬定完整一致的退稅策略，以掌握直接與間接的退款機會。以下為各面向的重點考量：

海關方面：

- 運用美國海關「自動化海關環境」(ACE)系統所保存的進出口資料，盤點2025年至2026年間已繳納的IEEPA關稅總額。
- 將案件依「已結關」與「未結關」進行分類，以利判斷各案件適用的退稅程序。
- 建立完整的資料模型，彙整供應商資訊、美國協調關稅表分類代碼(Harmonized Tariff Schedule，簡稱「HTS」，即美國用於商品進口分類的稅則號列)、關係人交易身分，以及付款紀錄等資訊。
- 根據上述資料評估各案件的退稅資格，並預估可能的退稅時程。

財務/會計方面：

- 計算預期可取得的總退稅金額，並評估實際可保留的淨退稅金額(需扣除可能須返還給供應商或客戶的部分)。
- 檢視先前進口時的關稅負擔是否已由供應商分攤，或是否已透過售價轉嫁給下游客戶，以釐清退稅款項的最終歸屬。
- 評估退稅對財務報表的影響，包括：
 - 存貨成本是否需要調整(因關稅通常計入進口商品成本)
 - 固定資產帳面價值是否需要重新計算(若進口設備的關稅已資本化)
 - 應收帳款認列的適當時點(何時可確認退稅款項為可收回的資產)

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稅務/移轉訂價方面：

- 對於跨國企業集團，應依據現有的移轉訂價政策，分析退稅利益在集團內部應歸屬於哪一個關係企業（例如：美國進口子公司、海外製造母公司，或其他關係企業）。
- 評估退稅對所得稅申報的影響，包括：
 - 銷貨成本的調整（關稅退還可能降低已申報的成本）
 - 年度結算調整（true-up adjustment）的必要性
 - 關係人交易與非關係人交易的區分處理
 - 跨稅務年度有效稅率的變動（退稅可能影響不同年度的稅負計算）

結語

本次美國國際貿易法院的命令，為受IEEPA關稅影響的進口商提供了重要的退稅途徑。然而，由於美國政府可能提起上訴，且部分案件類型的處理方式尚未明確，企業應密切關注後續發展，並及早盤點自身受影響的進口案件，以便在退稅機制正式啟動時能夠迅速因應。

PwC將持續密切關注相關發展，並於有進一步資訊時發布補充報告。

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要聞

Legislation

立法

澳洲 外國居民資本利得稅規定的擬議變更

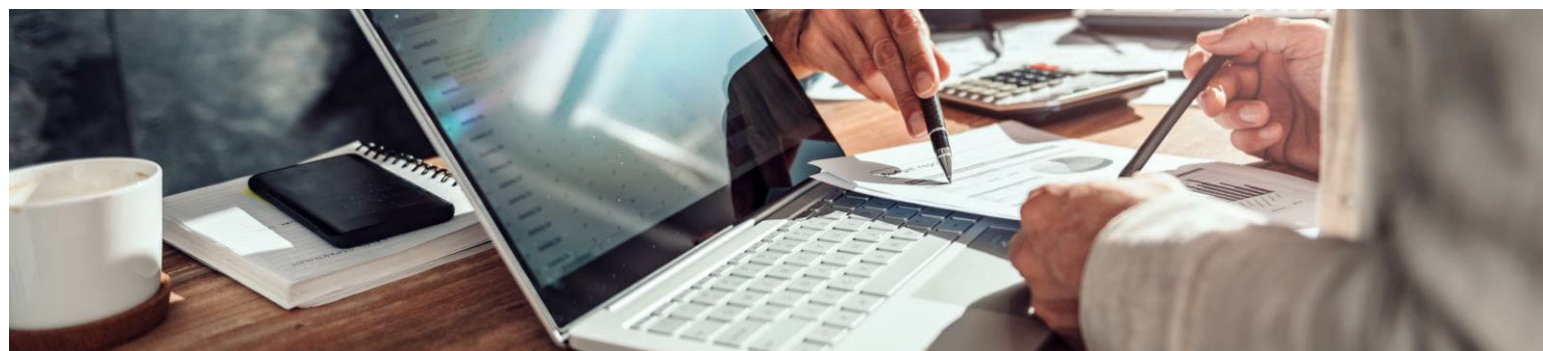
澳洲政府於 2026 年 4 月 10 日發布了一份立法草案徵求公眾意見，目的在強化外國居民的資本利得稅 (capital gains tax, CGT) 制度。該草案提出多項重大修正，包括引入「不動產」的法定定義、擴大應稅澳洲不動產的範圍、修正主要資產測試，以及針對大型股份或單位交易新增賣方通知義務。重要的是，該草案還包含了可追溯至 2006 年的回溯性修正，以處理與澳洲各州及領地之分離相關法規以及某些「固定」改良物 / 動產之間的交互影響。

作為同一諮詢方案的一部分，另有一份獨立的立法草案提供了有限的過渡性 CGT 減免，針對投資澳洲再生能源領域的外國居民投資者，提供為期四年的 50% CGT 的折減措施。

資誠觀點

立法草案是自 2006 年以來澳洲對外國居民 CGT 制度最重大的修正。其目的在於強化相關規定並回應近期相關的司法爭議，預計將影響外國投資者、基金經理人以及任何涉及澳洲不動產交易的相關人士。

由於就擬議草案提供的諮詢期很短，預計修正法案可能會在未來幾個月內提交聯邦議會審議。除了那些受追溯措施影響的 CGT 資產外，這可能意味著對於新納入適用範圍之 CGT 資產，只要相關應稅事件（例如契約簽訂日）最早自 2026 年 7 月 1 日發生，即可能需適用澳洲 CGT 規定。



Australia

Proposed changes to foreign resident CGT rules

The Australian Government, on 10 April 2026, released for comment draft legislation that aims to strengthen the foreign resident capital gains tax (CGT) regime. The draft legislation proposes significant changes across several areas, including the introduction of a statutory definition of 'real property', a broadened scope for taxable Australian real property, a revised principal asset test, and new vendor notification obligations for large share or unit transactions. Importantly, the draft law also includes retrospective amendments dating back to 2006 to deal with the interaction with Australia's state and territory severance laws and certain 'fixed' improvements/chattels.

As part of the same package released for consultation, separate draft legislation provides limited transitional CGT relief for investment into the Australian renewables sector in the form of a four-year time-limited 50% CGT discount for foreign resident investors in Australian renewable energy assets.

For further detailed information about these proposed amendments, refer to our [Tax Alert](#).

PwC observation:

The draft legislation represents the most significant reform to Australia's foreign resident CGT regime since 2006. It aims to strengthen the rules and address recent court disputes, impacting foreign investors, fund managers, and anyone involved in past or future Australian real property transactions.

With a short window provided for consultation on the proposed draft law, the amending law could be introduced into Federal Parliament in the coming months. Other than those CGT assets that are affected by the retrospective measures, this could mean that Australia's CGT would apply to disposals of the newly covered CGT assets where the CGT event (e.g., contract date) occurs at any time from as early as 1 July 2026.



玻利維亞 廢除金融交易稅

玻利維亞政府於 2026 年 4 月 10 日廢除了 2006 年 7 月 21 日的第 3446 號法（該法建立了金融交易稅制度），同時也廢除了其後所有修正規定。

金融交易稅最初是作為一項臨時稅收引入，適用於以非本國貨幣執行的銀行交易，特別是透過玻利維亞金融體系內的銀行帳戶執行的存款和轉帳交易。

雖然該稅最初被設計為一項過渡性措施，但其有效期間被反覆延長，實際上遠超出了原定的期限。最終，透過2026年公布之第1717號法律正式將金融交易稅制全面廢除。

資誠觀點

金融交易稅最初之政策目的係透過抑制外幣使用，以促進本國貨幣儲蓄。在目前玻利維亞外匯短缺之情況下，為促進外國投資，政府認為廢除該稅係適當之措施，可降低交易成本並改善整體投資環境。



Bolivia

Abolition of the Financial Transactions Tax

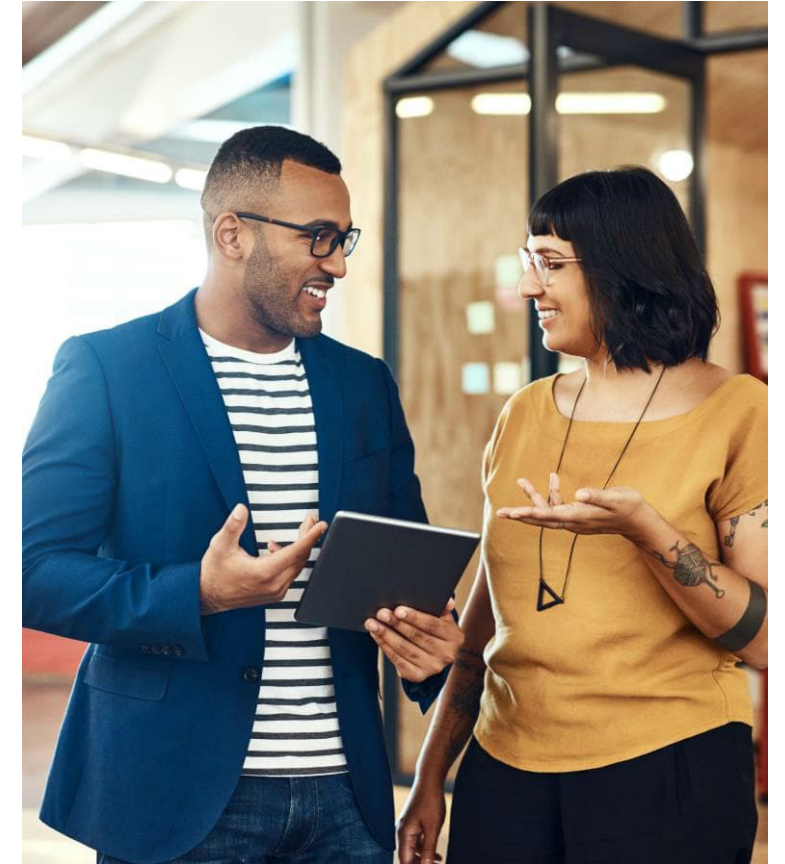
The Bolivian Government, on 10 April 2026, repealed Law No. 3446 dated on 21 July 2006, which established the Financial Transactions Tax ('Impuesto a las Transacciones Financieras' or ITF), together with all subsequent amendments thereto.

The ITF was introduced as a temporary tax and applied to banking transactions carried out in foreign currency, specifically deposits and transfers executed through bank accounts within the Bolivian financial system.

Although the tax was originally conceived as a transitory measure, its validity was extended repeatedly over time, remaining in force well beyond its initial term. Ultimately, the ITF was formally eliminated in 2026 with the enactment of Law No. 1717, which definitively repealed the relevant legal framework.

PwC observation:

The ITF was originally introduced as a measure to incentivize savings in local currency by discouraging the use of foreign currency in banking transactions. In light of Bolivia's foreign currency shortage and with the aim of promoting foreign investment, the Bolivian Government determined that elimination of the ITF is appropriate, thereby reducing transaction costs and improving the country's investment environment.



香港

香港提出強化共同申報準則行政架構的法案

香港於 2026 年 3 月 27 日在憲報刊登了一項立法草案，提議修改共同申報準則 (Common Reporting Standard, CRS) 制度。在此之前，香港於 2025 年 12 月至 2026 年 2 月初就實施加密資產申報框架 (Crypto-Asset Reporting Framework, CARF) 及修正後的 CRS 進行了諮詢。該立法草案旨在回應經濟合作暨發展組織 (OECD) 最新的同儕審查意見，強化 CRS 下的稅務資訊自動交換 (automatic exchange of tax information, AEOI) 的行政架構。

擬議的修正主要集中在三個領域：對申報金融機構 (Reporting Financial Institutions, RFI) 實施強制註冊、更新紀錄保存義務，以及加強對不合規行為的處罰。政府的目標是在 2026 年 6 月底前通過該立法草案，以符合 OECD 的期限要求。相關修正預計將於 2027 年 1 月 1 日生效。雖然該立法草案目前的範圍僅限於實施 CRS 的行政措施，但預計這些規定將為未來 CARF 的推行奠定了先例。

資誠觀點

立法草案預計在 2026 年 6 月底前完成，並預定於 2027 年 1 月 1 日生效，申報金融機構應開始檢視其因應新要求的準備情形，包括應確認所有在範圍內的實體都已被識別、確保入口網站的存取和申報安排仍然合適，並更新紀錄保存政策以符合新法的要求。

需注意，立法草案下擬議的修正僅涉及 CRS 行政層面之強化。另外，CRS 2.0 下關於盡職調查和申報的強化要求預計將從 2028 年 1 月 1 日起適用。因此，申報金融機構應注意，目前的立法草案僅代表香港 AEOI 制度變化的第一階段，並及早規劃未來更具實質影響之營運調整。



Hong Kong

Hong Kong introduces bill to strengthen CRS administrative framework

Hong Kong gazetted a legislative bill proposing changes to the CRS regime on 27 March 2026. This followed a consultation conducted between December 2025 and early February 2026 on the implementation of the Crypto-Asset Reporting Framework (CARF) and the amended Common Reporting Standard (CRS) in Hong Kong. The Bill seeks to strengthen the administrative framework for the automatic exchange of tax information (AEOI) under the CRS, in response to the latest OECD peer review comments.

The proposed amendments focus on three areas: mandatory registration for reporting financial institutions (RFIs), updated record-keeping obligations and strengthened sanctions for non-compliance. The government aims to secure passage of the Bill by the end of June 2026 to meet the OECD deadline. The relevant amendments will take effect on 1 January 2027. While the Bill's current scope is limited to the implementation of these administrative measures in relation to CRS, these provisions are expected to establish the precedent for the future rollout of CARF.

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

PwC observation:

With enactment targeted by the end of June 2026 and commencement proposed for 1 January 2027, RFIs should begin reviewing their readiness for the new requirements. In particular, they should confirm that all in-scope entities have been identified, ensure that portal access and reporting arrangements remain fit for purpose, and update record-retention policies to align with the proposed requirements under the Bill.

Note that the amendments proposed under the Bill relate solely to strengthening of the administrative framework for CRS. Separately, enhanced requirements on due diligence and reporting under the CRS 2.0 are expected to take effect from 1 January 2028. RFIs should therefore be mindful that the current Bill represents only the first phase of a broader set of changes to Hong Kong's AEOI regime, and should begin planning for the more substantive operational changes that CRS 2.0 will introduce.



印度 修正一般反避稅條款的規定

印度中央直接稅委員會 (Central Board of Direct Taxes) 修正了所得稅法規，自 2026 年 4 月 1 日起生效，以釐清印度反避稅框架的適用範圍。該修正明確排除了任何個人因轉讓其在 2017 年 4 月 1 日前所做的投資而產生或視為產生之所得，或收到或視為收到的所得。

近期最高法院一項涉及反避稅規則的判決，其某些意見對於一般反避稅條款 (general anti-avoidance rules, GAAR) 是否適用於 2017 年 4 月 1 日前的投資產生了不確定性。這次的通知釐清並再次確認，GAAR 條款將不適用於受祖父條款保護的投資。

資誠觀點

這次修正有效回應了在最高法院對 Tiger Global 案作出里程碑式判決後所產生的一個主要疑慮。並透過明文規定，進一步釐清 GAAR 條款不適用於因轉讓 2017 年 4 月 1 日前所做投資而產生的所得。



India

Amendment to GAAR provisions

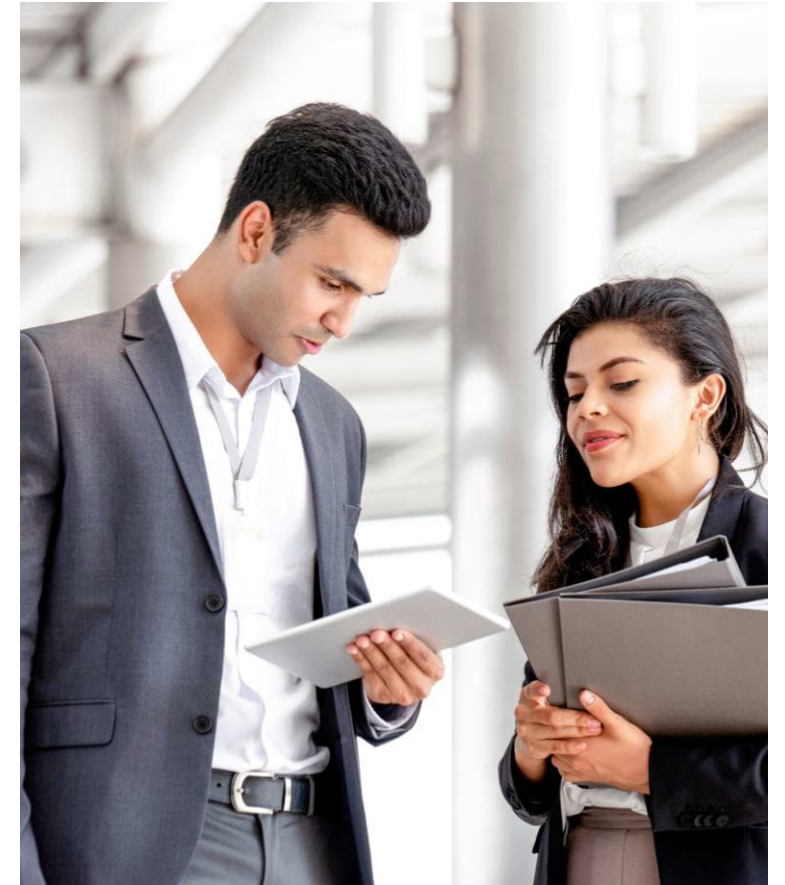
The Central Board of Direct Taxes amended the Income-tax Rules with effect from 1 April 2026 to clarify the scope of India's anti-avoidance framework. The amendment expressly excludes income accruing or arising to, or deemed to accrue or arise to, or received or deemed to be received by any person from the transfer of investments made before 1 April 2017 by such person.

A recent Supreme Court decision dealing with anti-avoidance rules contained certain observations which created ambiguity about the applicability of the general anti-avoidance rules (GAAR) provisions to investments made before 1 April 2017. This notification clarifies and reaffirms that GAAR provisions will not apply in case of grandfathered investments.

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

PwC observation:

This amendment effectively addresses a key concern that emerged following the landmark judgment of the Supreme Court in the case Tiger Global. It now provides much-needed clarity by expressly stating that the GAAR provisions will not apply to income arising from the transfer of investments made prior to 1 April 2017.



紐西蘭

紐西蘭將支柱二下雙軌制協議的時程與 OECD 指南調整一致

紐西蘭最近通過一項補救性修法，使紐西蘭的支柱二的適用時程與 OECD 就新的雙軌制 (Side-by-Side, SbS) 制度所發的指南調整一致。因此，SbS 制度在紐西蘭適用於自 2026 年 1 月 1 日起開始的財政年度，或對於採用 52-53 週財政年度的集團，則為 2025 年 12 月 26 日起適用。若無此修正，OECD 於 2026 年 1 月 5 日發布的指南，技術上僅適用於自 2026 年 1 月 6 日起開始的財政年度，這意味著許多以 12 月 31 日為結帳日的集團要到 2027 年 1 月 1 日起才能適用。



資誠觀點

這次修正屬於時程上的補救性調整，而非實質政策的修正，但對於適用範圍之跨國企業集團在評估新的 SbS 和最終母公司避風港是否從 2026 年起可用時，仍具有重要意義。

集團應重新檢視任何基於舊適用日期所做的紐西蘭支柱二的假設、試算模型或合規時程。

New Zealand

New Zealand aligns Pillar Two Side-by-Side timing with OECD guidance

A recent remedial amendment aligns New Zealand's Pillar Two timing rules with OECD guidance on the new Side-by-Side (SbS) system, so the SbS system applies in New Zealand for fiscal years beginning on or after 1 January 2026, or 26 December 2025 for groups with a 52–53 week fiscal year. Without the amendment, the guidance published on 5 January 2026 would technically only have applied for fiscal years beginning on or after 6 January 2026, meaning many 31 December balance date groups would not have accessed it until 1 January 2027.



PwC observation:

This is a remedial timing fix rather than a broader policy change, but it may be important for in-scope MNEs assessing whether the new SbS and UPE safe harbours are available from 2026.

Groups should revisit any New Zealand Pillar Two assumptions, modelling, or compliance timelines that were based on the previous application date.

紐西蘭

紐西蘭放寬對外資基礎設施投資的資本弱化規定

紐西蘭最近透過立法，為某些外資持有的基礎設施專案引入了一項針對性的可選擇適用的豁免，使其不受資本弱化規則的限制。該豁免將適用於涉及興建、營運、維護或升級合格基礎設施資產的企業或專案。

概括而言，原在紐西蘭一般資本弱化規則下可能被否准扣除的利息費用，在符合特定明確規定的標準時，將可以被扣除。具體而言，紐西蘭實體需要持有合格的紐西蘭基礎設施資產，且借款需為合格的第三方、有限追索權債務。修正自 2026 年 4 月 1 日起生效。

這個措施的目的是在於鼓勵境外資金投資於紐西蘭的私有基礎設施，同時將優惠嚴格限制在特定的專案和融資安排上。



資誠觀點

這項修正是對資本弱化規則的重大放寬，預期可促進對關鍵基礎設施的投資。投資者應審慎評估其目前的基礎設施專案架構是否符合相關明確要求，以及這些修正對未來投資機會的影響。

New Zealand

New Zealand relaxes thin capitalisation rules for foreign infrastructure investment

Recent legislation introduces a targeted elective exemption from New Zealand's thin capitalisation rules for certain foreign-owned infrastructure projects. The exemption would apply to businesses or projects involving creating, operating, maintaining, or upgrading qualifying infrastructure assets.

Broadly, interest deductions that may otherwise be denied under New Zealand's general thin capitalisation rules may be deductible where certain prescriptive criteria are met. In particular, the New Zealand entity needs to hold qualifying New Zealand infrastructure assets, and the borrowing needs to be qualifying third-party, limited-recourse debt. These changes are effective from 1 April 2026.

The measure is intended to encourage offshore investment into privately owned infrastructure in New Zealand while keeping the concession tightly focused on specific projects and financing arrangements.



PwC observation:

This change is a significant relaxation of the thin capitalisation rules, which should encourage investment in crucial infrastructure. Investors should carefully assess whether their current infrastructure project structures meet the prescriptive requirements and the impact of these changes on future investment opportunities.

瑞士 虧損扣抵年限延長至 10 年

瑞士議會於 2025 年 12 月 19 日通過了一項對稅務虧損扣抵規則的重大修正。未來，稅務虧損扣抵年限將從 7 年延長至 10 年（聯邦和州層級）。新的扣抵年限將適用於自 2020 稅務年度起產生的虧損，其中包括受 COVID-19 疫情影響的年份。至於 2019 年及更早的稅務年度的虧損仍適用現行的 7 年限制。

公民複決（referendum）的期限已於 2026 年 4 月 17 日屆滿且未遭提付表決。惟要完成最終立法程序，仍須由聯邦委員會（Federal Council）採取相應行動，預計將在適當時機進行。

資誠觀點

出於財務報表的考量，在聯邦委員會採取行動之前，原則上不應被視為已實質生效。至於實質生效的確切時間點，仍可能視所適用之會計準則架構而有所不同。



Switzerland

Loss carry-forward period extended to 10 years

The Swiss Parliament, on 19 December 2025, adopted a significant change to the tax loss carry forward rules. Going forward, the tax loss carry forward period is extended from 7 to 10 years (Federal and cantonal level). The new carry forward period shall apply to losses incurred from the tax period 2020, which includes the years affected by the COVID-19 crisis. Losses from previous tax periods (2019 and earlier) remain subject to the current 7-year limit.

The referendum period elapsed on 17 April 2026 unused. For final enactment, the federal council must take respective action, which is expected to follow in due course.

PwC observation:

For financial reporting reasons the law generally should not be considered (substantively) enacted before at least action is taken by the federal council (the exact timing of (substantive) enactment might depend on the actual accounting framework).



要聞

Administrative

行政

澳洲

澳洲發布整合全球與國內最低稅負的申報表

澳洲稅務局發布了整合全球與國內最低稅負申報表 (Combined Global and Domestic Minimum Tax Return, CGDMTR) 的格式和說明。CGDMTR將澳洲的外國申報通知、澳洲所得涵蓋原則 (Income Inclusion Rule, IIR) 和徵稅不足支出原則 (Undertaxed Profits Rule, UTPR) 的稅務申報、國內最低稅負申報 (Domestic Minimum Tax Return, DMTR) 合併為一份申報表單。請注意，在 CGDMTR 中揭露的任何金額都需以澳元 (Australian dollars, AUD) 申報。

資誠觀點

依澳洲現行法規規定，對於 2024 年 1 月 1 日開始的財政年度，適用範圍的跨國企業集團在澳洲提交 CGDMTR 的法定截止日期為 2026 年 6 月 30 日。雖然對於 2024 年開始的財政年度，所有在適用範圍內的納稅人在 DMT 申報和澳洲 IIR/UTPR 申報上有 30 天的自動延期，但受影響的納稅人現在應盡早評估是否能夠於相關申報期限內完成申報，如果預計有任何延遲，應及早與澳洲稅務局進行溝通。



Australia

Pillar Two – Australia's Combined Global and Domestic Minimum Tax Return (CGDMTR)

The Australian Taxation Office has released the format and instructions for the CGDMTR, combining Australia's foreign lodgment notification, Australian Income Inclusion Rule (IIR) and Undertaxed Profits Rule (UTPR), Tax Return (AIUTR) and Domestic Minimum Tax Return (DMTR) in one form. Note that any amount disclosed in the CGDMTR needs to be reported in Australian dollars (AUD).

PwC observation:

The legislated deadline in Australia for lodgment of the CGDMTR is 30 June 2026 for affected in-scope MNE Groups in relation to fiscal years commencing on 1 January 2024. Although there is an automatic 30-day lodgment deferral for the DMT Return and Australian IIR/UTPR Return for all in-scope taxpayers for fiscal years commencing in 2024, affected taxpayers should now be determining whether or not they will be able to meet the relevant deadline and engage early with the ATO if any delays are expected.



新加坡 提高 2026 課稅年度的企業所得稅減免

由於全球環境的不確定性加劇導致成本上升，新加坡政府於 2026 年 4 月 7 日宣布了一系列針對性的支援措施，以幫助企業和家庭因應短期的挑戰。相關措施著重於成本控制、現金流紓困和基本服務的持續性，其中幾項措施已立即生效。

為幫助企業而引入的措施包括將企業所得稅減免比率，從先前在 2026 年預算中宣布的 40% 提高到 50%，最低受益金額從 1,500 元提高到 2,000 元。企業可獲得的最高受益金額也從 30,000 元增加到 40,000 元。

資誠觀點

總體而言，這次所引入的措施屬於臨時且具針對性的，目的在於緩解全球局勢發展下的即時成本壓力。政府亦表示，如果經濟環境進一步惡化，將隨時準備提供進一步的支援。



Singapore

Enhanced corporate tax rebate for 2026 assessment year

With heightened uncertainties in the global environment leading to higher costs, the Singapore Government has announced a set of targeted support measures on 7 April 2026 to help businesses and households manage the near-term challenges. The measures emphasize cost containment, cash-flow relief, and continuity of essential services, with several initiatives taking effect immediately.

Measures introduced to help businesses include an increase to the Corporate Income Tax (CIT) rebate from 40% (as announced earlier in the Budget 2026) to 50%, with the minimum benefit raised from \$1,500 to \$2,000. The maximum benefit a company can receive has also been increased from \$30,000 to \$40,000.

PwC observation:

Overall, the measures introduced are temporary and targeted; aimed at cushioning immediate cost pressures while the global situation develops. The government has provided assurance that it is ready to provide further support if the economic environment deteriorates.



新加坡 更新可退還投資抵減的相關規定

《2026 年所得稅（可退還投資抵減）（修正）條例》於 2026 年 4 月 1 日開始實施。這次修正主要闡明了行政和實務操作規則，例如：

- 可規範在何種情形下，已核給之可退還投資抵減 (refundable investment credits, RIC) 得以進行調整或修正。
- 企業可申請將 RIC 用於抵繳關係企業的稅款、移轉給其他企業，以及此類抵繳和移轉的法律效果。
- 在指定企業不再是關係企業時，政府得收回先前核給的 RIC 以及相關後果。

資誠觀點

RIC 計畫是相對近期新引入的租稅優惠，並設計上與全球最低稅負制規則 (GloBE Rules) 中合格可退還稅收抵減 (Qualified Refundable Tax Credits, QRTC) 的規定保持一致。這些修正為這項新獎勵措施的管理提供了更清晰的說明。



Singapore

Regulations on Refundable Investment Credits updated

The Income Tax (Refundable Investment Credits) (Amendment) Regulations 2026 came into operation on 1 April 2026. The amendments mainly set out administrative and operational rules, such as:

- The circumstances under which awards of refundable investment credits (RICs) may be amended.
- The rules under which companies may apply for the RICs to be offset against taxes of a related company, transferred to another and the effect of such offset and transfer.
- The government's right to recover RICs previously awarded where a nominee ceased to be a related company and the attendant consequences.



PwC observation:

The RIC scheme was introduced relatively recently and is intended to be consistent with the GloBE Rules for Qualified Refundable Tax Credits. The amendments provide greater clarity on the administration of this new incentive.

要聞

Judicial

司法

荷蘭

荷蘭最高法院：法律上合併（分立）制度中的濫用推定違反歐盟法律

荷蘭對於符合條件之公司分立或合併，提供可適用免稅的稅務優惠，惟前提是該分立或合併並非以規避或延遲課稅為目的。相關法規中包含一項可被推翻的推定規定，即如果所涉實體之一的股份在分立或合併後的三年內被出售，則該分立或合併被推定為旨在規避或延遲課稅。

荷蘭最高法院認為這項推定與歐盟合併指令（**EU Merger Directive**）不相容。僅僅因為股份在分立後的三年內被處分，並不意味著該分立必然缺乏正當的商業理由，或旨在規避或延遲課稅。即使在決定進行分立之前就已有意向將股份出售給第三方，亦同樣適用這一見解。

資誠觀點

這個判決對於可能正面臨、或已與荷蘭稅務機關就法定（分割）合併制度中反濫用規定之適用進行討論之納稅人，具有高度關聯性；同樣也適用於已收到不利裁定、且異議期限尚未屆滿之案件。

舉證責任首先由稅務稽徵人員負擔，其須至少提出初步證據，說明該交易欠缺正當商業理由，或有規避或延遲課稅的跡象。稅務稽徵人員將如何完成初步的舉證責任，將取決於具體的事實和情況。在實務中，荷蘭稅務當局將如何因應這個判決，尤其是在處理確認分立並非旨在規避或延遲課稅的請求時，還有待觀察。



Netherlands

Dutch Supreme Court - Abuse presumption in legal (de) merger regime violates EU law

The Dutch facility for a tax-free (roll-over in basis) demerger or merger only applies in case the (de) merger is not aimed at avoiding or postponing taxation. The legislation on this facility includes a rebuttable presumption that the (de)merger is aimed at avoiding or postponing taxation if the shares in one of the entities involved are sold within three years after the (de) merger.

The Dutch Supreme Court ruled that this presumption is incompatible with the EU Merger Directive. The mere fact that shares are disposed of within three years after the demerger does not mean that the demerger was necessarily lacking valid business reasons or was aimed at the avoidance or deferral of taxation. This also applies where the intention to sell to third parties already existed prior to the decision to enter into the demerger.

PwC observation:

This is particularly relevant for any taxpayers that may face or are already facing any discussions with the Dutch Tax Authorities regarding application of the anti abuse provision to the legal (de)merger facility. The same applies to any taxpayers that have received a negative decision for which the objection period has not yet expired.

The burden of proof now lies first with the tax inspector. The inspector will have to provide at least an initial indication that valid business reasons are absent or that there are indications of tax avoidance or deferral. How the inspector will substantiate this initial burden will depend on the specific facts and circumstances. It will have to become clear in practice how the Dutch Tax Authorities will deal with this judgment in the context of requests providing confirmation the demerger is not aimed at the avoidance or deferral of taxation.



新加坡

審查委員會認為處分建築物擴建部分的利得屬應稅所得

在 *GIX v The Comptroller of Income Tax [2026] SGITBR 2* 案中，所得稅審查委員會處理了有關處分建築物擴建部分的利得是否具有所得性質，從而是否有應予課稅的問題。在本案中，納稅人開發、擁有並營運一棟建築物，後續對該建築物進行了擴建。然而，納稅人花費數年時間才取得擴建部分所在土地的租賃權，而在與出租人協商期間，亦同時發生了多項相關事件，包括授予最終買方就該建築物及擴建部分的優先購買權。納稅人最終與一家不動產投資信託 (real estate investment trust, REIT) 簽訂了售後租回協議，出售既有建築物，並在擴建工程完工後出售擴建部分。所得稅局官員同意出售建築物的利得為資本性質且不課稅，但將處分擴建部分的利得視為所得性質，並根據《1947 年所得稅法》(Income Tax Act 1947) 第 10(1)(g) 條課稅。

審查委員會認為，確定該利得是否應稅的適當測試，是 *IB v Comptroller of Income Tax [2004] SGITBR 10* 案中所闡明的測試，即「於交易成立當時，納稅人是否具有自該交易中獲利之意圖或目的」。經綜合考量該交易之前後所有相關事實與情況後，審查委員會最終駁回納稅人之上訴。

資誠觀點

正如審查委員會所指出的，新加坡目前已累積相當豐富的判例，用以判斷在何種情況下，非營業性利得或利潤可能構成該法第 10(1)(g) 條下的所得性質之利得或利潤。雖然納稅人在進行交易時的意圖是判斷一項利得是資本還是所得時應考慮的「交易標誌」(badges of trade) 之一，但本案中，交易前歷時甚久之協商過程顯示，對納稅人意圖之客觀評估，必須就相關期間內所有周邊事實與情況進行整體考量，方能作出適當判斷。



Singapore

Board of Review rules that a gain on disposal of a building extension is taxable income

In *GIX v The Comptroller of Income Tax* [2026] SGITBR 2, the Income Tax Board of Review dealt with the issue of whether the gain on disposal of a building extension was income in nature and hence taxable. Here, the taxpayer developed, owned, and operated a building. An extension to the building was subsequently developed. However, it took the taxpayer several years to acquire leasehold interest in the land on which the building extension was eventually developed, and while negotiations with the lessor were ongoing, a number of events transpired concurrently including the grant of first right of refusal to the eventual purchaser of the building and the extension. The taxpayer eventually entered into a sale and leaseback agreement with a real estate investment trust (REIT) to sell the building 'as is', and the extension upon completion of its construction. The Comptroller of Income Tax (the Comptroller) agreed that the gain on sale of the building was capital and not taxable, but treated the gain on disposal of the extension as income in nature and taxable under section 10(1)(g) of the Income Tax Act 1947 (the Act).

The Board held that the appropriate test for determining whether the gain was taxable was that set out in the case of *IB v Comptroller of Income Tax* [2004] SGITBR 10, whether '...at the time the transaction was entered into the taxpayer had the intention or purpose of making a profit from that transaction', and upon consideration of the whole of the circumstances surrounding the transaction, the Board dismissed the taxpayer's appeal.

PwC observation:

As the Board noted, there is now substantial jurisprudence in Singapore on when non-trading gains or profits may constitute gains or profits of an income nature under section 10(1)(g) of the Act. While it is well established that the taxpayer's intention at the time of entering into the transaction is one of the badges of trade to be considered to determine if a gain is capital or income, the long-drawn negotiations leading up to the acquisition in this transaction highlights that an objective assessment of the taxpayer's intention requires a consideration of all the facts of the surrounding circumstance over the relevant period of time.



美國

Varian 案將 245A 條的適用範圍限定於直接持有的股票，且國外稅額扣抵計算須採納第 965(c) 條實施後的分母

美國稅務法院於 2026 年 4 月 8 日，在 *Varian Medical Systems, Inc. and Subsidiaries v. Commissioner*, 166 T.C. No. 8 案中，就雙方的簡易判決動議作出裁決，該案涉及 Varian 公司 2018 稅務年度根據 245A 條的股利扣除 (dividend received deduction, DRD) 及根據 245A(d) 條不予抵免的國外稅額扣抵 (foreign tax credits, FTC) 的計算方式。法院批准了國稅局的動議，裁定 Varian 就第一層受控外國公司 (controlled foreign corporations, CFC) 的股份符合了 246 條的持有期間規定，但對於 Varian 或其美國集團成員並非直接持有的較低層 CFC 股份則不符合；並且 245A(d) 條的 FTC 不予抵免公式的分母必須使用 965(c) 條實施後的金額，而非實施前的金額。

這個判決之所以重要，是因為其釐清了在 *Varian Medical Systems, Inc. and Subsidiaries v. Commissioner*, 163 T.C. 76 (2024) 案 (即稅務法院於 2024 年 8 月全體法官一致同意的判決意見書，簡稱 *Varian I*) 中所遺留的問題。在 *Varian I* 案中，法院認定 Varian 有權就其在 2017 年 12 月 31 日前開始的最後一個稅務年度中，依 78 條被視為股利的金額，適用 245A 條的扣除；惟與該第 78 條股利相關的視同繳納稅款中，則依 245A(d) 條有一部分按比例不予抵免。然而，*Varian I* 案並未釐清 246 條的持有期間規定是否會限制 245A 條款的扣除之適用，特別是涉及較低層 CFC 之情形。

2026 年的判決並未推翻 *Varian I* 案的結論，但透過裁定 246(c) 條不允許對歸屬於透過外國子公司持有的較低層 CFC 的金額適用 245A 條的扣除，並裁定 245A(d) 條的 FTC 不予抵免公式的分母必須使用 965(c) 條實施後的金額，從而大幅縮減了該案的實際利益。因此，這個判決的重要性在於，它確立了在適用 246(c) 條於 245A 條時，「直接持有」的重要性，並釐清了在 965 條的背景下，相關的 FTC 應如何計算。

該意見的影響亦不限於第 78 條的範疇，因為法院對於 246(c) 條下的直接所有權要求，在其他將 245A 條與視同股利規則 (如 1248(j) 和 964(e)(4) 條) 相協調的情境中將如何適用，保留了開放性的問題。

資誠觀點

對於具有採會計年度制之 CFC，且涉及第 965 條納稅義務的納稅人，特別是那些擁有較低層 CFC 的納稅人，應重新檢視其依間接所有權來滿足持有期間規定的 245A 條立場，並應使用 965(c) 條實施後的金額來測試 245A(d) 條的計算。納稅人還應考慮法院在 246(c) 條下的「直接持有」分析，是否可能影響涉及與 245A 條協調的其他條款 (包括 1248(j) 和 964(e)(4) 條) 的立場。

United States

Varian limits Section 245A to directly held stock and adopts post-Section 965(c) FTC denominator

The US Tax Court, on 8 April 2026, resolved cross-motions for summary judgment in *Varian Medical Systems, Inc. and Subsidiaries v. Commissioner*, 166 T.C. No. 8, relating to how Varian's 2018 tax year dividend received deduction (DRD) under Section 245A and disallowed foreign tax credits (FTCs) under Section 245A(d) should be computed. In granting the IRS's motion, the court held that Varian satisfied the Section 246 holding period rule with respect to first-tier controlled foreign corporations (CFCs), but not lower-tier CFCs whose stock was not directly held by Varian or a US group member, and that the Section 245A(d) FTC disallowance formula must use the post-Section 965(c) amount in the denominator rather than the pre-Section 965(c) amount.

The opinion is significant because it resolves issues left open after *Varian Medical Systems, Inc. and Subsidiaries v. Commissioner*, 163 T.C. 76 (2024), the Tax Court's August 2024 unanimous reviewed opinion (Varian I). In Varian I, the court held that Varian was entitled to a deduction under Section 245A for amounts treated as dividends under Section 78 for its final tax year beginning before 31 December 2017, and that a proportionate amount of deemed paid taxes attributable to the Section 78 dividend was disallowed under Section 245A(d). However, Varian I did not clarify if the Section 246 holding period rule would restrict the Section 245A deduction, particularly for amounts related to lower-tier CFCs.

The 2026 opinion does not disturb the earlier holding in Varian I but substantially narrows its practical benefit by holding that Section 246(c) disallows the Section 245A deduction for amounts attributable to lower-tier CFCs held through foreign subsidiaries, and that the Section 245A(d) FTC disallowance formula must use the post-Section 965(c) amount in the denominator. As a result, the opinion is important both for establishing that direct ownership matters in applying Section 246(c) to Section 245A, and for clarifying how the related FTC disallowance must be computed in the Section 965 context.

The opinion also is relevant beyond the Section 78 context because the court left open how the direct-ownership requirement under Section 246(c) could apply in other contexts where Section 245A is coordinated with deemed-dividend rules, such as Sections 1248(j) and 964(e)(4).

PwC observation:

Taxpayers with fiscal-year CFCs and Section 965 inclusions, especially those with lower-tier CFCs, should revisit Section 245A positions that rely on indirect ownership for holding-period purposes and should test Section 245A(d) computations using post-Section 965(c) amounts. Taxpayers also should consider whether the court's direct-ownership analysis under Section 246(c) could affect positions involving other provisions coordinated with Section 245A, including Sections 1248(j) and 964(e)(4).

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

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



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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。

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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)。

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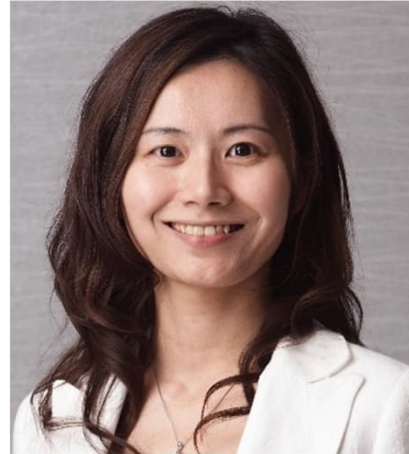


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