國際租稅要聞
International Tax Newsletter

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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：曾博昇 執業會計師 / 劉子毓 協理

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摘要

發生了什麼?

2026年5月18日OECD發布一份「共通理解(common understanding)」說明文件，反映各參與管轄區在全球最低稅負制(GloBE)實務操作上所達成之共識，內容涉及各管轄區就2024年度適用之申報期間實施「合格所得涵蓋原則(Qualified Income Inclusion Rule, QIIR)」及/或「合格國內最低稅負制(Qualified Domestic Minimum Top-up Tax, QDMTT)的情形，旨在因應「GloBE資訊申報表(GloBE Information Return, GIR)」的申報平台尚未完全上線或相關資訊交換機制尚未完全建置所可能造成的延遲影響。

另一方面，OECD/G20在BEPS包容性框架(Inclusive Framework, IF)下，就特定採用52/53週會計年度[1]之跨國集團於過渡期間適用徵稅不足支出規則(Undertaxed Profits Rule, UTPR)之避風港，發布經一致同意的行政指引，並同步更新OECD「中央紀錄」(Central Record)。該紀錄不僅載明各管轄區對GloBE規則之本地立法與實施情形，並進一步註記哪些管轄區在過渡期間已被OECD認定其本地實施屬「合格」；其中所稱「合格」，係指該管轄區之GloBE相關立法在過渡期間已被OECD/IF評估為在設計與範圍上與GloBE Model Rules基本一致，可視為合格IIR、QDMTT或UTPR。

[1] 52/53週會計年度是什麼? 有些企業不是用1月1日至12月31日(或連續12個月)來當會計年度，而是用「每週」來算，一年抓52個星期，所以叫「52週會計年度」。由於曆年其實約有52週再多1天(閏年多2天)，所以大約每隔幾年，就會多出一個星期，變成「53週會計年度」。因此，實務上會稱這種制度為「52/53週會計年度」。

為何重要?

上述發布內容，旨在回應跨國集團及各國稅務機關在首次GIR與本地申報期限即將屆至時所面臨的實務遵循挑戰。其中，多數採曆年制之跨國集團其申報截止日期為2026年6月30日，距離本文撰寫/發布時僅剩數日。再者，由於該「共通理解」在多數簽署國內原則上並不具自動適用效力，且部分國家並對其適用範圍施加額外限制，倘若各實施管轄區未進一步採取相應措施，則該共通理解在實務上的效用將相對有限。

建議採取的行動

企業應持續關注2024年起實施GloBE規則之各管轄區，觀察其將如何在國內法或行政實務上落實該共通理解與有關UTPR安全港的行政指引。同時，企業仍應持續準備GIR、相關通知及本地申報表，確認預計由哪一國家/地區作為集中申報GIR的管轄區，並密切追蹤各地就申報平台、通知及資訊交換機制所陸續發布的最新指引。

專論
關於全球最低稅負制在申報與資訊交換截止期限前可能出現的遵循疑慮，OECD提出因應措施

細節說明

GIR 申報與資訊交換機制

GloBE架構原本設計為採「集中申報機制(centralized filing mechanism)」，即由一跨國集團在單一管轄區提交一份GIR，再由該管轄區自動將全部或部分資訊交換予其他相關管轄區；然而，實際上執行進度遠落後於政策設計，許多管轄區迄今尚未就下列事項完成準備：

1) 公布最終版的 GIR、QDMTT或QIIR申報表、技術規格、檢核指引或XML格式，以建置可正常運作的GIR申報平台；或

2) 建立完全可運作的GIR申報平台，或依相關主管機關協議啟動資訊交換關係。

依據OECD其2026年5月18日之聲明，自2024年起實施GloBE規則之管轄區已同意就下列事項採取行：

1) 識別預期可於 2026年5月31日前建置完成並正式啟用GIR申報平台之管轄區；及

2) 運用其國內法下可用之機制，在適用 GIR 交換截止日前，對符合下列條件者，得免除處罰或暫緩執行當地GIR申報義務之相關執法措施：

   a) 已於名列清單之任一管轄區按時完成集中申報；且

   b) 已於適用期限內完成當地GIR通知。

觀察

(一) 申報期限將至但系統未上線

距2026年6月30日的GIR及相關本地申報截止日已所剩無幾，但多數稅務機關仍未公布必要的申報表、申報平台或技術規格。集中申報所需的基礎設施尚未完備，使得企業難以判斷應在哪一個或哪些管轄區辦理 GIR 申報，已成為一項重大遵循挑戰。

關於全球最低稅負制在申報與資訊交換截止期限前可能出現的遵循疑慮，OECD提出因應措施

此外，該「共通理解」並未涵蓋補充稅(Top-Up Tax)、IIR及QDMTT之申報要求，而相關申報表在多數國家亦仍未發布。因此，儘管該共通理解反映OECD與各國試圖「減輕任何潛在延遲影響」的補救作為，其發布時點已非常接近遵循期限，且未能回應企業在完成最後申報準備、因應即將到來之申報截止日時所面臨的若干關鍵議題。

(二) OECD聲明法律效力有限，落實仍賴各國行動

OECD於2026年5月18日就前述共通理解所發布之相關聲明文件，本身並無自動適用效力，因而無法保證各管轄區確有權限，或將實際依其內容免除罰則、暫緩適用本地申報義務。該聲明能否發揮實質效用，取決於各管轄區在國內法下可採取之具體措施、當地稅務機關確認其適用立場的速度，以及集中申報 GIR 時所作選擇是否將在各相關管轄區獲得承認。

(三) 集中申報適用名單有限，採納範圍不一

就集中申報而言，該聲明之附件載有一份初步名單，列示預期可於2026年5月31日前準備就緒、可接受集中 GIR 申報之33個管轄區。其中，日本因其QIIR自2024年4月1日起適用，故僅就自該日起開始之會計年度，提供於日本進行集中 GIR 申報的選項。巴哈馬、北馬其頓、斯洛伐克共和國及越南截至2026年5月12日仍未採納該共通理解，而希臘及波蘭則僅就附件名單所列之歐盟成員國採納該共通理解。

(四) 各國對OECD共通理解採納不一對跨國集團遵循的影響

在此情況下，部分管轄區尚未加入該共通理解，且希臘及波蘭僅對附件所列之歐盟成員國適用，亦使實務上立即出現若干疑問，包括：對選擇在名單中其他管轄區集中申報 GIR的跨國集團而言，其可實際享有的緩解措施為何；以及更廣泛而言，各國本地指引能否及時發布，使相關紓困安排得以及時落實，並在6月底申報截止日前發揮實質效果。

過渡性UTPR避風港

OECD 發布了一份經包容性框架(Inclusive Framework, IF)同意之行政指引，就特定採用 52/53 週會計年度之跨國集團，說明過渡期間UTPR避風港之適用方式。該指引主要用以處理一項適用空窗：若企業之會計年度自2025年12月31日(含)以前開始，並於2026年12月31日之後才結束，則該企業在 2026 會計年度，因其會計年度在「技術上」早於2026年1月1日開始，而無法符合雙軌制避風港(Side by Side Safe Harbor, SbS SH)或最終母公司避風港(Ultimate Parent Entity Safe Harbor, UPE SH)之適用條件。

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新發布之行政指引，實質上係延長過渡期間 UTPR 避風港之適用範圍，使其得適用於「自2025 年12月31日(含)以前開始、期間不超過 12 個月，且於2027年1月3日(含)以前結束」之會計年度。

觀察：此一技術性修正，避免受影響之跨國集團因上述「技術性起始日」問題，而在其最終母公司所在管轄區意外產生補充稅(Top Up Tax)負擔，否則將有違 SbS SH 安排之原始政策目的。然而，相關企業仍須持續關注各國何時以及如何在國內法中反映及落實該項調整。此外，此一變更僅使該等企業就2026會計年度得享有過渡期間 UTPR 避風港之保護，且其實務影響僅限於各跨國集團之最終母公司所在管轄區。

中央紀錄更新

OECD 亦更新中央紀錄(Central Record)，反映巴哈馬、肯亞、科威特及阿曼已完成其國內最低稅負制(DMTT)的過渡性合格評估。依最新中央紀錄，目前共有44項合格IIR制度，以及50 項合格DMTT/QDMTT避風港制度。巴哈馬之DMTT自2024年1月1日起於2024年有條件適用，而肯亞、科威特及阿曼則自2025年1月1日起適用。

實務考量

企業應持續就各司法管轄區逐一評估該聲明的影響，關鍵關注事項包括：

1) 預定作為集中申報地的司法管轄區是否已被列示為「運作就緒」；
2) 必要的本地 GIR 通知是否能按時完成；
3) 相關資訊交換關係是否預期於交換期限前啟動；
4) 是否已有本地指引明確確認罰則減免，或暫緩適用本地 GIR 申報義務。

企業也需要同時檢視這份「共通理解」與各國自行訂定的其他第二支柱(Pillar Two)義務，在實務上會如何互相影響。要特別注意的是，這份共通理解其實只處理一件事：本地的GIR申報義務，以及未申報時可能產生的罰則問題，並不會影響或取代各國就納稅人登記(registration)、國內/合格國內最低稅負制((Q)DMTT)或補充稅(Top Up Tax)的申報與繳納、各國額外要求提供的本地資訊，以及必須在 GIR 中於申報截止前做出的各項選擇等事項之既有規定。

專論

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觀察：儘管納稅義務人於過去數月間已多次反映上述問題，但在距離第一個關鍵申報期限僅剩數日之際，實務上仍處於相當艱困的處境。從本質上看，該共通理解的發布，確實反映出 OECD 與各簽署國已意識到其稅務機關在準備程度上的不足。然而，在欠缺進一步的具體指引，以及各執行司法管轄區後續配套措施的情況下，該共通理解無法為納稅義務人提供實質且明確的保障。因此，納稅義務人仍須在其實質第二支柱義務，以及相關重疊且往往相互不一致的申報要求之間，面對一個高度複雜且充滿不確定性的遵循環境。

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要聞

Legislation
立法

玻利維亞
租稅減免法

玻利維亞政府於 2026 年 5 月 27 日核准了第 1713 號法案（租稅減免法）。法案引入數種機制，允許玻利維亞的納稅人透過以下方式，將未繳的租稅負債合規化：

- 債務免除（赦免）： 適用於 2017 年 12 月（含）以前財政年度的租稅和關稅負債（包含罰款），前提是租稅負債不超過 1,000 萬玻利維亞諾（玻利維亞貨幣，BOB）。另外，屬於 2020 財政年度的租稅和關稅負債，無論金額多寡，皆符合這項優惠資格。
- 2018-2025 財政年度的租稅/關稅合規化： 對於 2018 年 1 月 1 日至 2025 年 12 月 31 日期間（不含 2020 年）的財政年度，如果納稅人以現金支付未繳稅款及 50% 因應通膨調整的金額，則可享有完全免除利息和罰款，以及另外 50% 因應通膨調整金額的優惠。上述合規化的期限為 120 天，但可延長至 2026 年 12 月 31 日。

另外，第 1713 號法案修改了玻利維亞稅法（Bolivian Tax Code）第 59 條，將稅捐核課期間從八年縮短為四年。這意味著玻利維亞稅務機關現在有最多四年的時間來審查和重新評估納稅人申報的稅款。如果納稅人未在相關的稅制下妥善註冊，核課期間可再延長兩年。核課期間的計算，應從納稅義務發生年度的次年一月開始。

再者，第 1713 號法案修改了第 843 號法案第五條（增值稅部分），規定增值稅不再被視為銷售淨價的一部分，因此現在必須在發票中單獨顯示。這改變了先前要求將增值稅包含在銷售淨價內的規定。這項增值稅的新規定，需要透過一項具體的最高行政命令來規範，包含其生效的財政期間。

資誠觀點

雖然債務免除程序將自動進行，但納稅人仍應主動檢視自身的稅務狀況，審查截至 2017 年 12 月的財政年度的納稅申報表。納稅人應評估合併計算後的漏報稅額是否超過 1,000 萬玻利維亞諾，因為這是符合適用資格的關鍵門檻。

納稅人應確保其在玻利維亞國稅局網站上的登入憑證和個人資料都已完整更新，因為用於債務免除目的的裁定將直接透過納稅人的稅務電子信箱發布和通知。

在適當情況下，納稅人可以考慮向玻利維亞國稅局及（或）海關提交正式信函，說明根據其內部審查，納稅人符合租稅減免法的資格。納稅人可以請求確認其租稅負債已透過債務免除而消滅，特別是在可能出現差異或不確定性的情況下。

不符合債務免除資格的納稅人，應評估租稅合規化制度，檢視 2018 年到 2025 年（2020 年除外）的納稅申報表，以識別 / 確定任何漏報的租稅負債，量化總現金流出（漏報稅款 + 50% 因應通膨調整的未繳稅款），並評估自身的財務能力和流動性，以便在規定的期限內履行繳稅義務。

最後，納稅人應考慮到增值稅的變革可能需要調整帳務和企業資源規劃 (Enterprise Resource Planning, ERP) 系統。由於施行細則尚待公布，納稅人應持續關注玻利維亞國稅局即將發布的指引，以確保合規。

Bolivia
Tax Relief Law

The Bolivian Government approved Law 1713 (Tax Relief Law) on 27 May 2026. Law 1713 introduces several mechanisms that allow Bolivian taxpayers to regularize outstanding tax liabilities through the following alternatives:

- **Debt forgiveness (condonation)**: Applicable to tax and customs liabilities, including penalties for fiscal periods up to December 2017, provided tax liabilities do not exceed BOB 10 million. Furthermore, tax and customs liabilities corresponding to fiscal year 2020 qualify for this benefit regardless of the amount of tax/customs liabilities.

- **Tax/customs regularization for fiscal periods (2018-2025)**: For fiscal periods between 1 January 2018 and 31 December 2025 (excluding 2020), taxpayers can benefit from a full waiver of interest and penalties, and 50% of restatement by inflation of unpaid taxes if taxpayers pay (in cash) said unpaid taxes, together with 50% of restatement by inflation. The deadline to regularize this above is 120 days, though it may be extended until 31 December 2026.

In addition, Law 1713 modified article 59 of the Bolivian Tax Code, reducing the Statue of Limitations (SOL) from eight to four years. This means the Bolivian Tax Authorities now have up to four years to review and reassess taxes reported by taxpayers. The SOL period may be extended by two additional years if taxpayers are not properly registered under the relevant tax regime. SOL must be computed as of January of the year following the year in which the tax payment due date has occurred.

Furthermore, Law 1713 modified article 5 of Law 843 (VAT section) establishing, among other items, that VAT is no longer considered part of the net sales price and therefore VAT must now be shown separately in invoices. This represents a shift from the previous rule, which required VAT to be included within the net sales price. A specific supreme decree is required to regulate this shift in VAT, including the fiscal period in which it will be effective.

For additional information on these and other topics, refer to our PwC Bolivia Tax Alert.

PwC observation:

Although the condonation process will be carried out automatically, taxpayers should proactively review their tax position by reviewing tax returns corresponding to fiscal periods up to December 2017. They should consider whether consolidated omitted taxes exceed BOB 10 million as this is a key threshold for eligibility.

Taxpayers should ensure that their credentials and profile information in the Bolivian Internal Revenue Service website are fully updated as the ruling for condonation purposes will be issued and notified directly through the taxpayer's virtual tax mailbox.

Where appropriate, taxpayers may consider submitting a formal communication to the Bolivian IRS and/or Customs Authorities, indicating that, based on their internal review, they qualify under the Tax Relief Law. Taxpayers could request confirmation that their tax liability has been extinguished through condonation, particularly in cases where discrepancies or uncertainties may arise.

Taxpayers who may not qualify for condonation should evaluate the tax regularization regime by reviewing their tax returns from 2018 to 2025 (except 2020) and identify/determine any omitted tax liabilities to quantify the total cash outflow (omitted tax + 50% restatement by inflation of unpaid taxes), and assess their financial capacity and liquidity in order to comply within the established deadlines.

Finally, taxpayers should consider that the VAT changes may require adjustments to billing and ERP systems. Since implementing regulations are still pending, taxpayers should monitor upcoming guidance from the Bolivian IRS to ensure proper compliance.

香港
香港優化智慧財產權的稅務扣除提案

經過為期兩個月的諮詢，香港特別行政區政府（香港政府）近日向立法會工商及創新科技事務委員會提交了其優化後的提案，旨在擴大智慧財產權（intellectual property, IP）資本支出的利得稅扣除範圍。這些提案是在考慮諮詢期間所收集的意見後提交的。最初的諮詢文件涵蓋了兩大允許扣除的範圍：

1. 從關係人取得的符合資格之智慧財產權；及
2. 為使用符合資格之智慧財產權而預付的授權費。

優化後的提案不僅完善了原提案，最值得注意的是，引入了一項新建議，允許特許權持有人在香港境外使用的合資格之智慧財產權，其相關的特許權使用費收入根據「外地收入豁免徵稅」（foreign-sourced income exemption, FSIE）機制須在香港課稅，則該智慧財產權的相關購置成本將可獲稅務扣除。。

香港政府採納了幾項建議，包括：

- 若相關智慧財產權收入依 FSIE 制度在香港需課稅的情況下，允許就特許授權下的符合資格之智慧財產權成本作出稅務扣除；
- 在國內集團內部的智慧財產權轉讓中，轉讓方銷售的資本利得無需繳納利得稅；
- 重新檢視第三方獨立鑑價要求的 300 萬港元門檻；及
- 允許納稅人在符合特定條件下，可依賴一份涵蓋多項資產（包括符合資格之智慧財產權）的獨立鑑價報告來滿足鑑價要求，而無需提供一份獨立的智慧財產權鑑價報告。

資誠觀點

香港政府將幾項利害關係人的建議納入提案中，使得智慧財產權的扣除規則更加實用且易於操作。在此基礎上，納稅人應倡導採納其他建議，以使這個制度更具吸引力與國際競爭力。

香港財政司司長在今年的預算案中表示，香港政府將檢視並加強研發支出的稅務安排。香港納稅人面臨的一項挑戰是，未能就支付予其中國大陸關係企業的委外研發費用申請稅務扣除，而這是一種普遍且商業上必要的安排。

Hong Kong

Hong Kong enhances tax deduction proposals for intellectual property

Following a two-month consultation, the HKSAR Government recently sent to the Legislative Council Panel on Commerce, Industry, Innovation and Technology, its refined proposals to expand the profits tax deduction for capital expenditure on intellectual property (IP). The proposals were sent after considering views received during the consultation. The original consultation paper covered two broad areas allowing deductions for:

1. covered IP acquired from associates; and
2. Upfront licence fees for the right to use covered IP.

The refined proposals enhance certain aspects of the original proposals and, most notably, introduce a new proposal allowing deductions for the relevant purchase cost of covered IP used by a licensee outside Hong Kong, where the related licensing income is taxable under the foreign-sourced income exemption (FSIE) regime.

The government adopted several recommendations, including:

- the newly introduced proposal regarding tax deductions for covered IP under a licence where the related IP income is taxable under the FSIE regime;
- excluding from profits tax the capital gains portion of the transferor’s sale proceeds in a domestic intra-group IP transfer;
- reconsidering the HK$3 million threshold for the third-party independent valuation requirement; and
- allowing taxpayers, subject to certain conditions, to rely on an independent valuation report covering multiple assets (including the covered IP) to satisfy the valuation requirement, rather than requiring a standalone IP valuation report.

For additional information, please see our Hong Kong Tax News Flash.

PwC observation:

The government incorporated several stakeholder recommendations into the proposal, making the IP deduction rules more practical and user-friendly. Building on this progress, taxpayers should advocate for adoption of other recommendations so that the regime is more attractive and internationally competitive.

We also welcome the Financial Secretary’s indication in this year’s Budget that the government will review and enhance the tax arrangements for R&D expenditure. One challenge faced by Hong Kong taxpayers is the inability to claim deductions for outsourced R&D payments to their associates in the Chinese Mainland, which is a common and commercially necessary arrangement.

香港

香港發布實施加密資產申報框架及修正後的共同申報準則的條例草案

繼 12 月至 2 月為期兩個月的諮詢後，旨在實施「加密資產申報框架」（Crypto-Asset Reporting Framework, CARF）和修正後「共同申報準則」（Common Reporting Standard, CRS）的法案（「法案」）已於 2026 年 5 月 22 日在憲報刊登。這標誌著香港在與不斷演進的全球租稅透明度框架接軌，以及為解決加密資產申報漏洞方面，邁出了重要一步。

CARF 和修正後的 CRS 是由經濟合作暨發展組織（OECD）發展的標準，兩者建立了獨立但互補的申報制度：CARF 旨在涵蓋加密資產的交易，而修正後的 CRS 則旨在擴大現行 CRS 的範圍，以涵蓋加密資產的持有情況。

在這個背景下，法案有兩個主要方面。首先，建議修正《稅務條例》，以在香港實施上述 OECD 規則。在香港擁有裁量權或選擇權的若干領域，法案已納入諮詢期間收到的意見。依據立法程序，CARF 擬於 2027 年 1 月 1 日開始實施，修正後的 CRS 則於 2028 年 1 月 1 日開始實施。

法案還包括建立 CARF 行政框架的條款，即對範圍內的加密資產服務提供商進行註冊、備存紀錄、履行合規義務及相關罰則。現行 CRS 行政框架的相應修正，已於 3 月刊憲的另一項法案中引入，以符合 OECD 設定的最後期限，並解決 OECD 同儕檢視中發現的問題。一旦通過，這些對 CRS 行政框架的修正將於 2027 年 1 月 1 日生效，早於擬議的修正後 CRS 於 2028 年 1 月 1 日的生效日期。

資誠觀點

隨著 CARF 預計於 2027 年 1 月 1 日生效，這個制度可能為首次面臨這些義務的申報加密資產服務提供商（reporting crypto-asset service providers, RCASP）帶來重大挑戰。與 CRS 著重於申報年度財務狀況不同，CARF 要求追蹤全年度所有相關交易。這將需要更強大的系統，以能夠收集完整的資料，並將其轉換為規定的 XML 格式以進行年度申報。RCASP 也應開始與現有客戶溝通，以取得自我證明並實施其他盡職調查措施。

修正後的 CRS 將於 2028 年 1 月 1 日生效，將進一步擴大申報要求並加強盡職調查程序。因此，申報財務機構（Reporting financial institution, RFI）應啟動全面的差距分析，以確保其客戶開戶流程、內部政策、資料收集和申報機制與修正後的制度保持一致，特別是考慮到擬議中增加的罰則。

根據違規行為的性質，罰款可能按每個加密資產用戶、控制人或相關財務帳戶計算，範圍從每人 / 每帳戶 1,000 港元到 20,000 港元不等。對於擁有大量用戶、控制人或應申報帳戶的較大型香港 RCASP 和 RFI 而言，潛在的財務風險可能相當巨大。因此，CARF 和 CRS 的法規遵循團隊應及早評估這些變化的影響，並考慮是否需要加強治理、控制、系統和補救程序。

預計香港稅務局將發布指引，以協助範圍內的實體理解和實施 CARF 及修正後的 CRS。儘管如此，鑒於這些框架的複雜性，RCASP、RFI 以及任何不確定其義務的實體，都應尋求專業建議，以確保及時有效的遵循法規。

Hong Kong
Hong Kong introduces bill to implement CARF and amended CRS

Following the two-month consultation conducted from December to February, the bill that seeks to implement the Crypto-Asset Reporting Framework (CARF) and the amended Common Reporting Standard (CRS) (Bill) was gazetted on 22 May 2026. This marks an important step in Hong Kong's alignment with the evolving global tax transparency framework and in addressing the reporting gap for crypto-assets.

CARF and the amended CRS are OECD-developed standards that establish separate but complementary reporting regimes: CARF is intended to capture transactions in crypto-assets, while the amended CRS is intended to extend the current scope of the CRS to capture holdings of crypto-assets.

Against this backdrop, the Bill has two main aspects. Firstly, it proposes amendments to the Inland Revenue Ordinance to give local effect to these OECD rules. In certain areas where Hong Kong has discretion or options, the Bill has incorporated feedback received during the consultation. Subject to the legislative process, CARF is proposed to commence on 1 January 2027 and the amended CRS on 1 January 2028.

The Bill also includes provisions establishing the administrative framework for CARF, namely the registration of in-scope crypto-asset service providers, record-keeping, compliance obligations and penalties. Equivalent amendments to the administrative framework under the existing CRS were introduced earlier under a separate bill gazetted in March to meet the OECD-imposed deadline and address issues identified in the OECD peer review. Once enacted, those amendments to the CRS administrative framework will take effect on 1 January 2027, ahead of the proposed commencement of the amended CRS on 1 January 2028.

https://www.pwchk.com/en/services/tax/publications/hongkongtax-news-may2026-7.html

PwC observation:

With CARF scheduled to commence on 1 January 2027, the regime could pose significant challenges for reporting crypto-asset service providers (RCASPs) encountering these obligations for the first time. Unlike CRS, which focuses on reporting annual financial positions, CARF requires the tracking of all relevant transactions throughout the year. This will demand more robust systems capable of capturing complete data sets and converting them into the prescribed XML format for annual reporting. RCASPs should also begin engaging with their existing clients to obtain self-certifications and implement other due diligence measures.

The amended CRS, set to take effect from 1 January 2028, will further expand reporting requirements and strengthen due diligence procedures. Reporting financial institutions (RFIs) should therefore initiate a comprehensive gap analysis to ensure that their client onboarding processes, internal policies, data collection and reporting mechanisms are aligned with the amended regime, particularly in light of the increased penalties proposed.

Depending on the nature of the non-compliance, penalties may be assessed by reference to each crypto-asset user, controlling person or relevant financial account involved, ranging from HK$1,000 to HK$20,000 per person / account. For larger Hong Kong RCASPs and RFIs with a substantial number of users, controlling persons or reportable accounts, the potential financial exposure could be significant. CARF and CRS compliance teams should therefore assess the impact of these changes early and consider whether enhancements to governance, controls, systems and remediation procedures are required.

Guidance from the Inland Revenue Department is expected to assist in-scope entities with interpreting and implementing both CARF and the amended CRS. Nonetheless, given the complexity of these frameworks, RCASPs, RFIs and any entities uncertain of their obligations should seek professional advice to ensure timely and effective compliance.

香港
期待已久的基金、家族辦公室及附帶權益稅務優惠的法案已公布

經過 2024 年和 2025 年進行的行業界諮詢和進一步的交流會議後，期待已久的《2026 年稅務（修訂）（關於基金、家族投資控股工具及附帶權益的優惠稅制）條例草案》（「法案」）已在 2026 年 6 月 12 日刊憲。法案旨在對私募基金、家族投資控股工具和附帶權益的優惠稅制進行優化。

香港政府在諮詢過程中採納了業界提出的許多意見。法案中建議的優化措施應能進一步提升這些稅務優惠制度的吸引力，並有助增強其在其他租稅管轄區同類制度中的競爭優勢。

待立法會通過法案後，相關措施將從 2025/26 課稅年度起生效。

資誠觀點

針對基金的統一稅收制度和附帶權益的優惠稅制的擬議修改是一項重大的突破，因為其將大幅擴大稅務優惠的範圍，並預計能讓更多行業參與者符合資格。這些重大變化也有望增強香港作為國際資產和財富管理中心的競爭力。惟納稅人應注意，相關資格標準涉及多項詳細條件，必須經過審慎評估。因此，在審查相關優惠是否適用時，應尋求專業建議。

Hong Kong

Long-awaited bill enhancing tax concessions for funds, family offices and carried interest gazette

Following an industry consultation and further engagement sessions in 2024 and 2025, the long-awaited Inland Revenue (Amendment) (Preferential Tax Regimes for Funds, Family-owned Investment Holding Vehicles and Carried Interest) Bill 2026 (Bill) seeking to implement the enhancements to the preferential tax regimes for privately-offered funds, family-owned investment holding vehicles and carried interest was gazetted on 12 June 2026.

We are pleased that the Government has taken on board many of the comments raised by industry during the consultation process. In our view, the enhancements proposed under the Bill should make these tax concession regimes even more attractive and help position them as best-in-class among comparable regimes in other jurisdictions.

Subject to the passage of the Bill by the Legislative Council, the relevant measures would take effect from the year of assessment 2025/26.

https://www.pwchk.com/en/hk-tax-news/2026q2/hongkongtax-news-jun2026-8.pdf

PwC observation:

The proposed changes to the unified tax regime for funds and preferential tax regime for carried interest are game-changing, as they would substantially expand the scope of the tax concessions and are expected to allow more industry participants to qualify for them. These substantial changes are also expected to strengthen Hong Kong's competitiveness as an international asset and wealth management centre. That said, taxpayers should be mindful that the qualifying criteria involve detailed conditions that must be carefully assessed. Professional advice should therefore be sought when reviewing whether the relevant concessions are applicable.

新加坡

2026 年新加坡提出擬議的財政（所得稅）法案以徵詢公眾意見

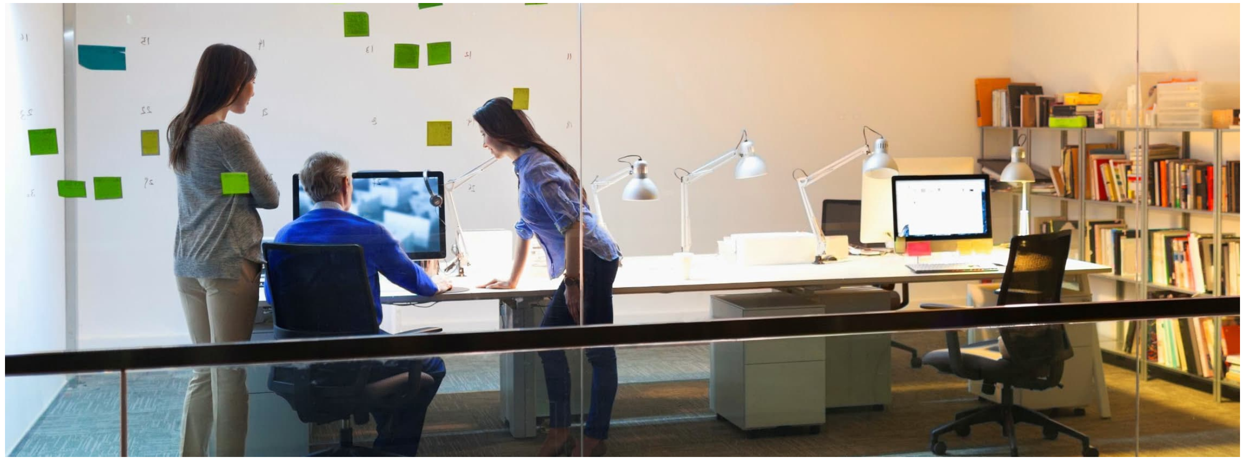
新加坡財政部（Ministry of Finance, MOF）就《2026 年財政（所得稅）法案》徵求公眾意見，擬議修正：

- 《1947 年所得稅法》，以落實 2026 年預算案中宣布的稅收措施，以及財政部對所得稅制度進行定期審查後認為必要的變更；及
- 《2024 年跨國企業（最低稅）法》，以實施併行避風港（side-by-side safe harbour），並建置全球反稅基侵蝕資訊申報交換框架。

公眾諮詢期為 2026 年 6 月 8 日至 7 月 1 日。

資誠觀點

雖然擬議的法規可能不會成為最終法律，因此不會應用於個人或商業決策，但可能受影響的納稅人，仍不妨考慮其潛在影響並做好相關準備。企業和個人也應評估並計劃利用 2026 年預算案中宣布的新補助金和扣除額。



Singapore
Proposed Finance (Income Taxes) Bill 2026 published for public consultation

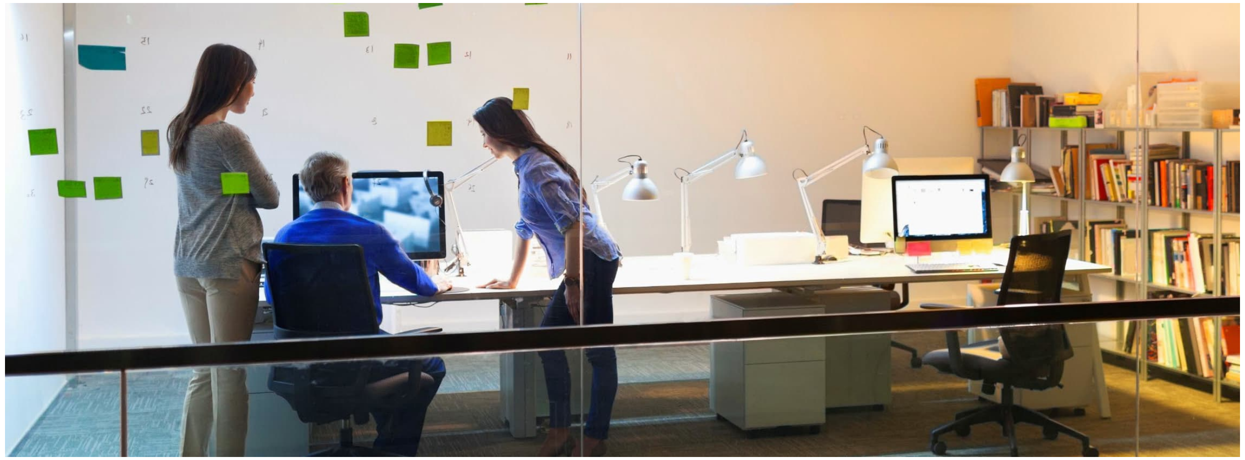
The Ministry of Finance (MOF) is seeking public feedback on the draft Finance (Income Taxes) Bill 2026 which proposes amendments to:

- The Income Tax Act 1947 to give effect to tax measures announced in Budget 2026 and changes deemed necessary from the MOF's periodic review of the income tax system; and
- The Multinational Enterprise (Minimum Tax) Act 2024 to effect the adoption of the side-by-side safe harbour and implement the Global Anti-Base Erosion information return exchange framework.

The public consultation period is from 8 June to 1 July 2026.

PwC observation:

Although the proposed legislation may not be enacted as final law and should therefore not be used for individual or business decisions, taxpayers who may be affected by the proposals may nonetheless wish to consider the potential implications and make relevant preparations. Businesses and individuals should also assess and plan to make use of the new grants and deductions announced in Budget 2026.



要聞

Administrative
行政

賽普勒斯

賽普勒斯公布支柱二的集中申報機制及相關表格

賽普勒斯稅務局（Cyprus Tax Authorities, CTA）於 2026 年 6 月 15 日發布了兩項公告：一項是傳達2026 年 5 月 29 日發布的歐盟執委會支柱二常見問答的修正內容；另一項是針對賽普勒斯成員實體和合資企業在第 151(I)/2024 號法（將支柱二全球最低稅負制指令轉化為賽普勒斯國內法）下的申報截止日期和義務進行說明。公告特別針對首個申報財政年度（從 2023 年 12 月 31 日至 2024 年 12 月 31 日）。

在歐盟認定的方面，賽普勒斯已被確認自 2023 年 12 月 31 日開始的財政年度起，具備合格的所得涵蓋原則（Income Inclusion Rule, IIR），各歐盟成員國均應予以承認並加以適用。賽普勒斯將從 2026 年 5 月 31 日起受理補充稅資訊申報，並承諾依據 DAC9，在首個資訊交換截止日期前，與歐盟成員國交換資訊。重要的是，如果一家跨國企業選擇在賽普勒斯進行補充稅資訊申報的集中申報，歐盟成員國屆時不應再要求其重複進行國內申報，這與 DAC9 的規定一致。

資誠觀點

CTA 的公告為賽普勒斯支柱二制度在首個申報財政年度提供了執行上的明確性，但也確定了近期的合規截止日期，跨國集團不應低估其重要性。

隨著賽普勒斯已被確認為合格的 IIR 管轄區，並承諾進行 DAC9 資訊交換，擁有賽普勒斯成員實體的集團應將是否採集中申報的選擇，視為一項策略性決策，而非單純的形式性作業。

無論是選擇在賽普勒斯還是在另一個合格的歐盟或第三國管轄區進行集中申報，都可以減少集團內各國重複的在地申報的負擔，但這需要事前進行協調，以確認所選的申報管轄區已列入 OECD 的認可清單上，並且相關的資訊交換機制已經建立。

Cyprus

Cyprus announces Pillar Two Central Filing Mechanism and related forms

The Cyprus Tax Authorities (CTA) issued two announcements on 15 June 2026: one conveying amendments to the European Commission's Pillar Two FAQs issued on 29 May 2026, and one addressing filing deadlines and obligations for Cypriot constituent entities and joint ventures under Law 151(I)/2024, which transposes the Pillar Two Global Minimum Tax Directive into Cypriot law. The compliance announcement specifically targets the first reporting fiscal year running from 31 December 2023 to 31 December 2024.

On the EU recognition point, Cyprus is recognized as having a qualified Income Inclusion Rule (IIR) under the Directive for fiscal years starting 31 December 2023, and all EU Member States should treat it accordingly. Cyprus will receive top-up tax information returns from 31 May 2026 and is committed to exchanging this information with other Member States under DAC9 by the first exchange deadline. Importantly, if a multinational enterprise opts to file its top-up tax information return centrally in Cyprus, other EU Member States should not require a separate domestic filing at that time, consistent with DAC9.

For additional information, please see our Tax Insight.

PwC observation:

The CTA's announcements bring welcome operational clarity to Cyprus's Pillar Two regime for the first reporting fiscal year, but they also crystallize near-term compliance deadlines that multinational groups should not underestimate.

With Cyprus now confirmed as a qualified IIR jurisdiction and committed to DAC9 exchange, groups with Cypriot constituent entities should treat the central filing election as a strategic decision rather than a mechanical one.

Electing to file centrally, whether in Cyprus or in another qualifying EU or third-country jurisdiction, can reduce duplicative local filings across the group, but it requires upfront coordination to confirm that the chosen filing jurisdiction appears on the OECD's recognized list and that the relevant exchange relationships are in place.

新加坡
新加坡稅務局修正移轉訂價指南，為服務實體的股權獎酬成本處理提供優惠

2026 年 6 月 4 日，新加坡稅務局（Inland Revenue Authority of Singapore, IRAS）發布了第九版《移轉訂價指南》，對集團內服務的成本加成安排中股權獎勵（share-based compensation, SBC）的處理方式進行了關鍵釐清。

無論成本是否已產生、未收費或僅為名目上，SBC 都必須包含在新加坡實體的成本基礎中，以適用常規交易的加成率。從 2026 課稅年度（2025 所得年度）起，IRAS 也引入一項優惠措施，允許在計算服務收入時，排除未收費及名目上的股權獎酬成本。

資誠觀點

以成本加成方式向關係人收費的新加坡服務實體所屬的（涉及SBC成本）集團，應檢視新加坡實體的成本基礎及相應的移轉訂價立場和文件。集團也應評估是否需要對過往年度的稅務處理進行自願性修正。

Singapore

Singapore tax authority revises transfer pricing guidelines to provide a concession on treatment of share-based compensation costs for service entities

On 4 June 2026, the Inland Revenue Authority of Singapore (IRAS) released the Ninth Edition of its Transfer Pricing Guidelines, introducing a key clarification on the treatment of share-based compensation (SBC) in cost-plus arrangements for intra-group services.

The clarification provides that SBC must be included in the Singapore entity’s cost base for purposes of applying the arm’s length mark-up, regardless of whether the costs are incurred, uncharged or notional. From the Year of Assessment 2026 (income year 2025) onwards, the IRAS has also introduced a concession allowing uncharged and notional SBC to be excluded from the computation of service income.

For details, refer to our Tax Bulletin at

https://www.pwc.com/sg/en/tax/assets/bulletin/202606.pdf

PwC observation:

Groups with SBC costs and Singapore service entities that charge related parties on a cost-plus mark-up basis should review the cost base of the Singapore entities and the corresponding transfer pricing positions and documentation. Groups should also assess whether voluntary revisions to prior year tax positions may be required.

新加坡
新加坡稅務局提供全球反稅基侵蝕規則及國內補充稅的實施指南

新加坡稅務局對其網站進行了多項更新，以提供有關全球反稅基侵蝕（Global Anti-Base Erosion, GloBE）規則和國內補充稅（Domestic Top-up Tax, DTT）實施的進一步指南。

這些更新包括確認新加坡將根據包容性框架的協議，實施「並列」方案（Side-by-Side package）；新增關於支柱二補充稅註冊要求的常見問答；以及發布一個關於 GloBE 和 DTT 合規義務的線上學習影片。有關以實質為基礎的租稅優惠避風港（Substance-based Tax Incentive Safe Harbour）實施的進一步指南，預計將在 2026 年下半年發布。

資誠觀點

新加坡稅務局發布的關於 GloBE 規則實施的行政指南，對於確保遵循和正確解釋新加坡的支柱二法規至關重要，納稅人應關注相關進展，以履行合規義務。

Singapore

Singapore tax authority provides guidance on implementation of GloBE rules and domestic top-up tax

The Inland Revenue Authority of Singapore (IRAS) has made several updates to its website to provide further guidance on the implementation of the Global Anti-Base Erosion (GloBE) Rules and Domestic Top-up Tax (DTT).

These include confirmation that Singapore will implement the Side-by-Side package in accordance with the Inclusive Framework's agreement, new FAQs on the registration requirements for Pillar 2 Top-up taxes and a new e-learning video on GloBE and DTT-related compliance obligations. Further guidance on the implementation of the Substance-based Tax Incentive Safe Harbour is expected to be published in the second half of 2026.

PwC observation:

The administrative guidance issued by the IRAS on the implementation of the GloBE rules is important to ensure compliance and correct interpretation of Singapore's Pillar Two legislation, taxpayers should monitor changes and developments to assist them fulfill their compliance obligations.

美國

財政部針對892 條外國政府投資規則提出過渡性優惠措施

摘要：美國財政部和國稅局於 5 月 29 日發布了擬議法規（2026 年擬議法規），修正了根據第 892 條關於外國政府在美投資取得收入的擬議規則的適用日期。2026 年擬議法規提供過渡性優惠措施，適用於持有現有債務或實體權益的外國政府，以及在過渡期內或根據在過渡期結束前簽訂的具約束力承諾所取得的部分投資。

2026 年擬議法規還撤銷了 2025 年 12 月發布的擬議法規（2025 年擬議法規）中所列的適用日期條款（即Prop. Regs. 1.892-4(d)及1.892-5(e)）。

2025 年的擬議法規主要針對兩個第 892 條的議題：收購債務何時可能構成商業活動，以及外國政府何時對一個實體擁有「實質控制權」。

2026 年的擬議法規並未修正這些實質性規則；而是提出新的適用日期和過渡性優惠措施，使得如果 2025 年的擬議法規最終定案時，特定既有投資和具約束力承諾仍可維持現有的第 892 條稅務待遇。

資誠觀點

納稅人應評估其債務持有、實體權益及具約束力的承諾，以判斷哪些投資可能符合過渡性優惠措施的資格。對擬議法規的意見徵詢截止日期為 2026 年 7 月 31 日。

United States

Treasury proposes transition relief for Section 892 foreign government investment rules

Summary: Treasury and the IRS on 29 May issued proposed regulations (2026 proposed regulations) revising the applicability dates of proposed rules under Section 892 governing income of foreign governments from US investments. The guidance would provide transition relief for foreign governments with existing debt holdings or entity interests and for certain holdings acquired during a transition period or under binding commitments entered into before the end of that period.

The guidance also withdraws the applicability-date provisions in Prop. Regs. 1.892-4(d) and 1.892-5(e) that were included in proposed regulations issued in December 2025 (2025 proposed regulations).

The 2025 proposed regulations addressed two Section 892 issues: when an acquisition of debt may constitute commercial activity, and when a foreign government has 'effective control' of an entity.

The 2026 proposed regulations do not revise those substantive rules; instead, they propose new applicability dates and transition relief that would preserve existing Section 892 treatment for certain legacy holdings and binding commitments if the 2025 proposed regulations are finalized.

See our Tax Insight.

PwC observation:

Taxpayers should assess debt holdings, entity interests, and binding commitments to determine which holdings may qualify for transition relief. Comments on the proposed regulations are due by 31 July 2026.

要聞

Judicial
司法

法國
瑞士名目利息扣除制度與舊的反混合錯配規則

在 2019 年以前適用的舊反混合錯配條款下，只有在收款人所適用的稅率至少達法國標準企業所得稅率的 25% 時，支付給關係人的利息才能扣除。

2026 年 6 月 8 日，巴黎行政上訴法院裁定，在這個制度下，在計算法國公司支付給比利時和盧森堡關係企業的瑞士分公司之利息的有效稅率時，必須考慮瑞士「名目利息扣除」制度所產生的扣除效果。法院認為，這個制度應被視為適用於利息收入的一種減免。因此，納稅人未能證明收款人的稅率至少達到法國標準企業所得稅的 25%。

資誠觀點

自 2020 年起生效的新反混合錯配條款規定，若因各國法律的差異導致收款人未將利息計入其應稅所得，則法國付款方的利息將不得扣除。儘管有適用於利息收入的優惠，但瑞士的名目利息扣除原則上應不受新規定的影響，前提是所有租稅管轄區都將這個交易視為利息支付，且不存在混合錯配的情況。

France
Swiss notional interest deduction regime and former anti-hybrid rule

Under the former French anti-hybrid provisions that applied until 2019, interest paid to related parties was only deductible if the payee was subject to tax at a level at least equal to 25% of the French standard corporate income tax.

On 8 June 2026, the Paris Administrative Court of Appeal ruled that, under this regime, deductions resulting from the Swiss ‘notional interest’ regime must be taken into account when determining the effective tax rate applicable to interest paid by a French company to Swiss branches of related Belgian and Luxembourg companies. The Court held that this mechanism should be regarded as an allowance applying to the interest income. As a result, the taxpayer failed to demonstrate that the lenders were taxed at a level at least equal to 25% of the French standard corporate income tax.

PwC observation:

New anti-hybrid provisions effective since 2020 deny deductibility of interest for the French payer when the payee does not include this interest in their taxable income because of a mismatch between the laws of the jurisdictions involved. Despite the allowance applying on interest income, the Swiss notional interest deduction should, in principle, not be caught by these new regulations provided all jurisdictions view the transaction as an interest payment and there is no hybrid mismatch.

印度
孟買法庭支持納稅人對股份轉讓的適用選擇，納稅人可就每筆交易選擇適用租稅協定或國內稅

孟買所得稅上訴法庭最近裁定，納稅人可以就每筆股份轉讓交易，分別選擇適用《1961 年所得稅法》（「所得稅法」）或相關租稅協定。在本案中，於 2021-22 財政年度，納稅人就第一家公司股份的轉讓（股權於 2017 年 4 月 1 日前取得），主張適用印度-新加坡租稅協定下的長期資本利得豁免。同時，就第二家公司股份的轉讓（股權同樣於 2017 年 4 月 1 日前取得），主張適用所得稅法下的長期資本損失，並將損失抵減於 2017 年 4 月 1 日後取得的其他公司股份轉讓所產生的長期資本利得。

法庭支持納稅人的主張，並認定股份轉讓所產生的每一筆所得，都構成獨立的所得來源；即使這些所得被歸類於「資本利得」下，並不影響其各自的獨立性。

資誠觀點

這項裁判釐清了，產生資本利得或損失的每一筆股份轉讓交易，都可被視為一個獨立的所得來源，即使被歸類於相同的所得項目之下。納稅人可以對每一個所得來源，分別行使所得稅法第 90(2) 條下的選擇權。

India

Taxpayer can choose to be governed either by the tax treaty or the Act for each transaction – Mumbai Tribunal upholds taxpayer choice for share transfers

The Mumbai bench of the Income-tax Appellate Tribunal recently upheld that a taxpayer can choose to be governed by the provisions of the Income-tax Act, 1961 (the Act), or the relevant tax treaty for each transaction of transfer of shares independently. In the present case, for financial year 2021–22, the taxpayer claimed an exemption on long-term capital gains under the India - Singapore tax treaty on the transfer of shares of the first company acquired prior to 1 April 2017. Simultaneously, it claimed long-term capital loss on the transfer of shares of the second company, also acquired prior to 1 April 2017 under the Act, and set off such loss against long-term capital gains arising from the transfer of shares of other companies acquired post 1 April 2017.

The Tribunal ruled in favour of the taxpayer and concluded that each item of income arising from the transfer of shares is a separate source of income; merely because such income is covered under the same heading of ‘capital gains’, it does not lose its independent character.

For additional information, please see our Tax Insight.

PwC observation:

This ruling clarifies that each transfer of share transaction giving rise to capital gains or losses can be treated as a separate source of income, even if these are covered under the same heading of income. The option under section 90(2) of the Act can be exercised separately for each source of income.

要聞

Treaties
租稅協定

新加坡
新加坡與坦尚尼亞簽署租稅協定

新加坡與坦尚尼亞於 2026 年 6 月 9 日簽署了避免雙重課稅協定，協定釐清了兩國對跨境商業活動所得的課稅權，並解決了相關所得被雙重課稅的問題。

資誠觀點

在坦尚尼亞有業務或打算從事業務的企業，在規劃未來投資時應將這個協定納入考量。

Singapore
Singapore signs treaty with Tanzania

Singapore and Tanzania signed an Avoidance of Double Taxation Agreement on 9 June 2026 which clarifies the taxing rights of both countries on income arising from cross-border business activities and addresses the double taxation of such income.

PwC observation:

Businesses doing or intending to do business in Tanzania should take the treaty into consideration when planning future investments.

要聞

Global Minimum Tax (Pillar Two)

全球最低稅負制 (支柱二)

肯亞
國內最低稅負補充稅的資格認定：里程碑與實施挑戰

資格狀態

1. 肯亞的國內最低稅負補充稅（Domestic Minimum Top-Up Tax, DMTT）法規現已被認定為「合格」的 DMTT 避風港，並列入經濟合作暨發展組織（OECD）在全球最低稅負制（Global Minimum Tax, GMT）框架下的中央記錄的清單中。此項登錄是透過自我認證程序取得，賦予過渡性的「合格」地位，確認肯亞的 DMTT 規則與 OECD 的支柱二示範規則充分一致。在過渡期間，其他實施全球最低稅負制的租稅管轄區可將肯亞制度視為合格制度，從而降低雙重課稅或管轄權衝突的風險。這個登錄也確認了生效日期為 2025 年 1 月 1 日。

2. 儘管已被登錄，但在行政管理和法規遵循方面仍然存在若干挑戰，特別是在補充稅的繳納和最低稅負制的申報義務。

最低稅負補充稅的繳納

3. 《所得稅法》（Income Tax Act, ITA）雖然規定了補充稅的繳納期限，但未明確規定 DMTT 申報表的提交期限和所需資訊。根據主要法律，補充稅應在所得年度結束後的第四個月底前繳納。對於截至 2025 年 12 月 31 日的年度，繳納期限為 2026 年 4 月 30 日。然而，DMTT 電子繳稅系統的註冊模組在這個日期之後才可用，使得受影響的納稅人實際上難以在法定截止日期前完成繳納。肯亞稅務局（Kenya Revenue Authority, KRA）為因應延遲，已在電子繳稅系統設定以取消受影響期間的滯納金和利息。但這個立場尚未正式公告，且優惠適用期限仍不清楚。納稅人如果在繳稅時被課以罰款和利息，建議主動與肯亞稅務局聯繫以申請豁免。

最低稅負補充稅申報表的提交

4. DMTT 申報表的提交到期日規定於《所得稅（最低稅負補充稅）條例》草案（「條例草案」）。條例草案要求受影響的納稅義務人應在所得年度結束後的第六個月的最後一天之前，以稅務機關規定的方式提交 DMTT 申報表。

5. 截至 2026 年 6 月 19 日，條例草案仍未公布，且稅務機關也未發布規定的 DMTT 申報表格式，導致實務上對於DMTT 申報義務存在行政和法律上的不確定性。由於這個條例仍未公布且尚未生效，DMTT 申報義務在條例公布前在行政上可能暫時無法執行。其次，「以稅務機關規定的方式」申報的要求，可能意味著在稅務機關批准的表格正式公布前，納稅義務尚未完全成立。在行政法規仍未公布且沒有規定申報機制的情況下，提交相關申報表在行政上是不切實際的，納稅人對於如何確保遵循法規感到擔憂。稅務機關尚未說明，如果法規和申報表格在法定截止日期前不久或之後才公布，是否會給予延長提交 DMTT 申報表的時間，或自動豁免逾期提交的罰款。

Kenya
DMTT Qualification: Milestone and Implementation Challenges

Qualification Status

1. Kenya's Domestic Minimum Top-Up Tax (DMTT) law is now recognised as a 'Qualified' DMTT Safe Harbour and listed in the OECD's Central Record under the Global Minimum Tax (GMT) framework. This listing grants Kenya transitional 'qualified' status through a self-certification process, confirming that Kenya's DMTT rules are considered sufficiently consistent with the OECD's Pillar Two model rules. During this transitional period, other jurisdictions implementing the Global Minimum Tax may rely on Kenya's rules as qualifying, reducing the risk of double taxation or conflicting claims. The listing also confirms an effective application date of 1 January 2025.

2. Despite this listing, some challenges remain in administration and compliance, particularly regarding the payment of the minimum top-up tax and the filing of a minimum tax return.

Payment of minimum top-up tax

3. The Income Tax Act (ITA) provides for the due date of minimum top up tax payment but does not expressly provide the due date and required information for filing the DMTT return. Under the primary law, the minimum top up tax is payable by the end of the fourth month following the end of the year of income. For the year ended 31 December 2025, payment was due 30 April 2026. However, the DMTT e payment registration module became available after this date, making it impractical for affected taxpayers to meet this statutory deadline. We understand that, in recognition of this delay, the Kenya Revenue Authority (KRA) configured the ePayment system to suppress late payment penalties and interest for the affected period. This position has not been formally communicated, and the duration of the concession remains unclear. Taxpayers who incur penalties and interest upon payment should engage the KRA to seek a waiver.

Filing of the minimum top-up tax return

4. The due date for filing the DMTT return is provided for under the draft Income Tax (Minimum Top-up Tax) Regulations ('the draft Regulations'). The draft Regulations require a covered person to submit a DMTT return in the manner prescribed by the Commissioner no later than the last day of the sixth month following the end of the year of income.

5. As of 19 June 2026, the draft Regulations remain unpublished, and the Commissioner has not issued the prescribed DMTT return filing forms. This has created practical administrative and legal uncertainty regarding compliance with the DMTT return filing obligation. Since the Regulations remain unpublished and are not yet operational, the DMTT return filing obligation may be considered administratively inoperative until the regulations are published. Secondly, the requirement to file the return "in the manner prescribed by the Commissioner" could imply that a valid legal obligation to file is contingent upon the availability of the form approved by the Commissioner. In circumstances like these where administrative regulations remain unpublished and there's no prescribed filing mechanism, filing the return in question is administratively impractical and taxpayers have concerns as to how to ensure compliance. The Commissioner has not communicated whether an extension of time to file the DMTT return, or an automatic waiver of late filing penalties will be granted where the regulations and filing forms are published shortly before or after the statutory deadline.

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	notionial 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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- 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/KfuH3iLcIW4

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_jsXbpUFI

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/hAjqaKSyIEg

ESG勞資關係新趨勢：勞工人權盡職調查 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/wTlPUMuXTg0

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

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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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