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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簡述

發生了什麼事？

OECD於2026年6月1日就OECD移轉訂價指引第七章「集團內服務」之修訂草案展開公開諮詢，意見提交截止日為2026年7月22日，並預計於11月舉行公開諮詢會議。

此次修訂主要目標是將集團內服務相關指引與第一章到第三章的基本原則保持一致，並補充更多實務案例，以提升指引的清晰度。OECD強調，本次修訂不涉及基本原則的變更。

不過，從實務角度來看，本次草案對第七章進行了實質性的修訂，主要新增或強化了以下內容：引入對交易的準確界定分析更具體的內容、擴展受益性測試、明確區分股東活動與監督管理活動、服務與無形資產界線的詳細指引、不局限於成本加成法的訂價方法、代收付成本(pass-through cost)的具體規定、增列集團內服務的文件與證據要求，以及包含21個實務範例。集團內低附加價值服務相關規定則維持不變。

須特別注意的是，該草案目前仍處於公開諮詢階段，尚未取得OECD成員國的共識，尚無正式指引效力，納稅義務人及稅務機關不宜視為最終規範。

為何很重要？

集團內服務一直是移轉訂價中最具爭議的部分，常見爭議包括：服務接受方是否確實有受益、可收費服務與股東活動的界線應如何劃分、成本應如何分攤，以及服務交易與無形資產交易之界線應如何認定。

本次草案尤其與集團總部費用、共享服務、集中化IT服務、採購與行銷，以及涉及無形資產的服務安排密切相關。草案亦回應了跨國企業長期面臨的一項常見挑戰：當高階決策人員之職責橫跨多個法律實體及租稅管轄區時，應如何就其所提供之服務或價值貢獻進行合理報酬安排。

建議之行動

若本次草案最終獲得OECD共識並成為指引，跨國企業應對現有集團內服務安排進行檢視，重點關注以下類型：

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- 採可比較未受控價格法之採購服務
- 代收付成本安排
- 採用成本加成法之與AI或機器學習相關的服務
- 結合服務與專有技術或知識的收費安排
- 適合採用利潤分割法之研發服務
- 涉及股東活動與可收費服務性質之併購成本

更廣泛而言，跨國企業應重點關注三大面向：

- 交易架構：企業應檢視相關收費是否可通過更新後之受益性測試，尤其是過往被歸類為股東成本，但在草案中可能屬於可收費的監督管理活動，以及企業亦應確認相關費用是否正確的由實際受益之法律實體承擔。
- 交易實質的認定與訂價：雖然核心原則保持不變，但草案對細節要求更嚴謹，預期稅務機關審查將更為嚴格。
- 合規文件準備：跨國企業應評估現有內部文件是否符合草案對合規文件及證據的要求，特別應注意，包括受益性測試的同期佐證資料、基於工時紀錄之分攤數據，以及詳細成本明細等。

細節

本次修訂係由 OECD 財政事務委員會（Committee on Fiscal Affairs, CFA）的第六小組主導，並非以包容性架構形式進行。最終結果將由 OECD 成員國決定；非 OECD 國家包括阿根廷、中國及印度可以參與觀察但無具投票權。

觀察：由 CFA 主導本次修訂，可能使指引更具技術性與執行可行性。然而，最終指引在 OECD 以外租稅管轄區之接受程度可能存在差異，尤其是集團內服務已屬稅務查核重點之國家。

專論

OECD修訂集團內服務指引：打破「成本加成」思維

以下概述本次草案主要修訂內容摘要

章節	2022年指引	本次草案內容
B.1 – 受益性測試	以獨立企業是否願意為服務支付費用來判斷。然而，對於「利益」定義及其與訂價之間的關係的說明有限。	草案明確表示受益性測試的內容： 1. 利益不必然保證會發生或實現，只要在交易開始時可合理預期產生利益，即可能符合受益測試。 2. 多年度資料可協助評估在交易開始時是否可合理預期受益，以及當某項活動持續未能帶來預期利益，獨立企業是否仍會持續支付費用。 3. 受益性測試與常規交易價格分析屬於不同層面的分析，不應僅因服務收費不符合常規交易原則，即否認服務本身的存在或受益性。 4. 受益性測試應對每個接受服務的實體個別適用。
B.2 – 股東活動、重複活動、附帶利益及待命服務(on-call services)	列示五類不可收費之股東活動。對重複活動及附帶利益提供簡要指引。對待命服務的內容相對有限。	• 明確區分「股東活動」與「監督管理活動」，後者可能產生受益，並強調高階管理層的參與並不自動構成股東活動。 • 擴大重複活動的例外情形，例如因監管或法規要求而必須重複執行的活動。 • 區分附帶利益與被動關聯利益。 • 允許針對待命服務收取預付費用的收費模式。
B.3 – 服務與無形資產之相互影響	僅簡要提及服務與無形資產會互相影響，對於服務何時可能創造或移轉無形資產，並無具體指引。	強調區分無形資產移轉與服務提供存在一定程度的難度，並進一步指出，當運用專有技術及知識所提供的策略諮詢，實質上已產生轉讓該專門知識的效果。草案亦新增案例，例如運用人工智慧的醫療保健服務，體現在提供服務過程中可能有無形資產移轉。
C.1 – 直接收費與間接收費方法	區分直接收費及間接收費，但對於分攤因子的具體說明有限。	允許單一成本池採用多元分攤基礎，但前提是不重複計算且不同服務接受方及各年度間須保持一致。此外，OECD正徵詢各界對於分攤基礎提供意見。

專論

OECD修訂集團內服務指引：打破「成本加成」思維

以下概述本次草案主要修訂內容摘要

章節	2022年指引	本次草案內容
C.2 – 服務之移轉訂價方法	主要聚焦於成本加成法。對於服務類型缺乏可比較未受控價格法及利潤分割法的指引內容。對於代收付成本，僅簡要提及。	草案指出不再侷限於成本加成法： 1. 草案新增可比較未受控價格法之指引，並透過案例說明，在面臨地域性或功能差異存在時，可比較未受控價格法可能受到限制。若為高度整合或具獨特價值之服務，可能較適合採用利潤分割法。若服務提供方持有高價值之智慧財產權，交易淨利潤法可能無法可靠反映其價值貢獻。 2. 代收付成本方面，若僅執行為純代收付之代理人功能，不應對該等成本進行加成收費；惟若服務提供方有實質創造價值，則可考慮以該等成本進行加成收費。 3. 強調低附加價值服務的5%加成率不得作為其他服務之訂價下限。 4. 針對股份基礎薪酬之相關爭議仍未解決。 5. 若涉及金額或課稅金額過小，稅務機關有可選擇不進行詳細加成率分析，以符合比例原則及行政效率。
D –文件準備	主要依循第五章的一般移轉訂價文據要求，並未針對集團內服務提供專屬文件的指引。	草案新增專屬集團內服務的文件準備指引，包括：支持受益性測試之同期佐證資料、服務提供方與接受方之溝通紀錄、交付成果、成本明細、分攤因子合理性說明，以及代收付成本的劃分。草案明確表示，該等文件並非強制性清單，企業應依交易重要性與比例原則調整。
Annex I – 範例 1至21	僅提供少數較為抽象的案例	草案新增21個結合具體事實情境之詳細範例，涵蓋：受益性測試、股東活動、重複活動、被動關聯利益、可比較未受控價格法的適用限制、利潤分割法、製造業的服務安排、服務與無形資產的界線、例行性服務、受測對象的選擇、低附加價值服務之加成率、代收付成本以及合規文件準備等。

專論

OECD修訂集團內服務指引：打破「成本加成」思維

觀察：雖然草案新增了多個具體案例及詳細說明，這有助於提升指引的實務運用，但無法完全消除集團內服務既有之結構性矛盾。集團內服務是稅務機關對常規交易原則之理解與跨國企業實際營運模式落差最明顯之領域。

此次修訂草案間接承認此問題：藉由擴充利用無形資產提供之服務以及利潤分割法之相關指引，承認傳統以成本加成法為核心之分析框架，已不足以反映現代跨國企業內部服務之多樣形態。另外值得注意的是，草案在利潤分割法指引中，刻意避開了虧損分割及承擔風險資本的相關議題。

整體而言，草案使集團內服務之訂價及文件要求更符合現代化，但並未重新審視導致查核爭議的之概念性框架。例如，在分攤集團整體成本方面，幾乎無改變。受益性測試仍是集團內服務費用可否向接收方收取之核心門檻，且舉證責任仍在納稅義務人身上。草案第 7.46 段指出，雖然認可將服務追溯至各受益方之要求應符合比例原則，但前提是分攤方法必須符合獨立企業可接受標準。

儘管草案明確強化第一章「現實可行之替代方案」的內容，惟部分舉證要求在實務上仍具挑戰性。例如，第 7.48 段偏好採用工時紀錄而非以營收作為分攤基礎，第7.72段則要求提供同期的佐證文件，是許多具備一定營運規模的跨國企業難以持續維護的部分。

類似情況亦出現在其他部份。草案中關於研發服務、受託製造及涉及無形資產服務之多項案例，均高度依賴第一章有關風險及 DEMPE 之概念，而此等概念並未在草案中重新審視。因此，納稅義務人未來在閱讀第七章的指引時，必須同時搭配第一章的內容進行全面的分析及適用。

綜上所述，本次草案藉由新增範例使指引架構及內容更完善，但根本性問題依然存在，難題尚未被突破。

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要聞

Legislation
立法

澳洲
修正支柱二規則

澳洲最近修正了全球與國內最低稅負制規則，以確保支柱二補充稅（top-up taxes）制度在澳洲能有效運作。這些微調確保了其與經濟合作暨發展組織（Organisation for Economic Co-operation and Development, OECD）的規則與指南一致，其中包含納入 2023 年 12 月、2024 年 6 月和 2026 年 1 月發布的行政指南內容。

主要包括以下修正：

- 穿透實體的所得分配規則和相關定義；
- 混合受控外國公司（Controlled Foreign Company, CFC） 分攤係數，以確保在混合受控外國公司稅制下，被課徵的稅額可以在所有相關實體和租稅管轄區之間進行一致的分配，包含非成員實體的組織以及常設機構（Permanent Establishments, PE）；
- 修改替代的虧損後抵規則（loss carry forward rule）；
- 將過渡性國別報告避風港規則（Transitional CbCR Safe Harbour）的適用期間延長 12 個月，以涵蓋在 2027 年 12 月 31 日前開始且在 2029 年 7 月 1 日前結束的會計年度，這項調整是為了和 2026 年 1 月達成的 OECD 協議保持一致；
- 確保在適用國別報告避風港規則的測試時，相關計算會進行必要的調整，使符合條件的投資實體和保險投資實體的所得與相關稅額，能妥善分配給持有這些實體的成員實體所有人；以及
- 確保合格國內最低稅負制（Qualified Domestic Minimum Top-up Tax, QDMTT）避風港規則，也能涵蓋在適用合格國內最低稅負制且符合合格國內最低稅負制避風港資格的租稅管轄區中所設立的無國籍的成員實體。

資誠觀點

因為這些修正是為了讓澳洲的支柱二法規和 OECD 規則保持一致，所以將溯及適用到 2024 年 1 月 1 日或之後開始的會計年度。

Australia
Additional Pillar Two Rule amendments

Amendments to Australia's Global and Domestic Minimum Tax Rules recently were made to ensure the effective operation of Pillar Two top-up taxes in Australia. These minor amendments ensure consistency with the OECD rules and guidance, and includes incorporation of elements of the Agreed Administration Guidance released in December 2023, June 2024, and January 2026.

The Amending Rules make amendments to:

- The Flow-through Entity income allocation rules and related definitions;
- The Blended Controlled Foreign Corporation (CFC) Allocation Key ensuring that Covered Taxes under Blended CFC Tax Regimes are allocated consistently across all relevant entities and jurisdictions, including those that are not Constituent Entities, and to permanent establishments (PEs);
- Modify the substitute loss carry forward rule;
- Extend the transitional period for the Transitional CbCR Safe Harbour by 12 months to cover fiscal years that begin prior to 31 December 2027 and end before 1 July 2029 to align with the OECD agreement in January 2026;
- Ensure that for the purposes of applying the tests under the CbC Safe Harbour, the relevant calculation is adjusted as necessary so that the income and associated taxes of qualifying Investment and Insurance Investment Entities are appropriately allocated to their Constituent Entity-owner; and
- Ensure the Qualified Domestic Minimum Top up Tax (QDMTT) Safe Harbour also captures Stateless Constituent Entities created in a QDMTT jurisdiction that is also eligible for the QDMTT Safe Harbour.

PwC observation:

As these amendments align Australian Pillar Two law with the OECD rules, they apply retroactively to fiscal years commencing on and after 1 January 2024.

澳洲
國會收到外國居民資本利得稅改革提案

澳洲政府提出了新法案，這將會重塑外國居民就澳洲土地與自然資源相關資本利得的課稅方式。透過引進新的不動產法定定義，以及擴大應稅澳洲不動產的範圍，實質上拓寬了澳洲外國居民資本利得稅（Capital Gains Tax, CGT）的稅基。這項調整很可能會將更多基礎建設、能源與資源相關的資產和權利納入課稅範疇，並減少過去因澳洲各州不同處理方式而產生的不確定性。

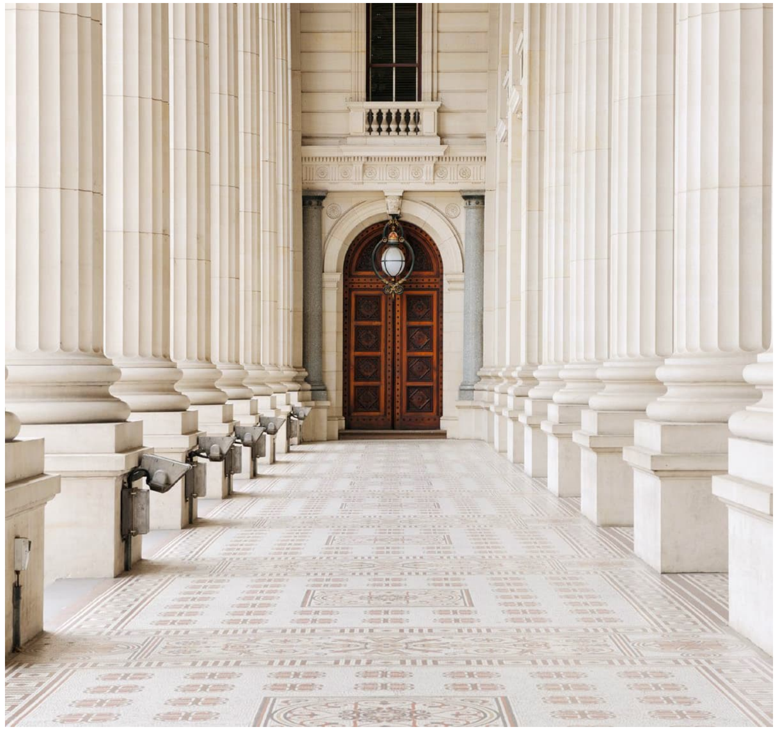
考量到外國投資對澳洲能源轉型的重要性，法案亦提出限時優惠措施，自法案生效日至 2030 年 6 月 30 日前，符合條件的外國投資人處分合格澳洲再生能源資產時，可享 50% CGT 減免。

另外，法案也提出調整後的「主要資產測試」（principal asset test），用來判斷外國居民在某個實體持有的非投資組合持股權益（例如公司的股份或信託的單位）是否需要繳納澳洲資本利得稅，並且針對超過 5,000 萬澳元的重大股份或單位交易，新增了賣方的通知義務。

新規則預計適用在法案獲得御准（Royal Assent）後下一個季度開始時或之後發生的資本利得稅事件，最早可能在 2026 年 10 月 1 日實施。

資誠觀點

雖然新規定不再包含一般追溯適用的條款（這和 2026 年 4 月公布草案最初提出的內容不同），但這些措施仍然會適用於法律生效時已經持有的投資，而且目前沒有提供任何過渡期的成本基礎減免。外國投資人應重新檢視在澳洲的控股架構和投資項目，並評估這些變更對後續處分資產可能帶來的影響。



Australia
Parliament receives foreign-resident CGT reform proposals

The Australian Government introduced legislation that will reshape how foreign residents are taxed on capital gains connected to Australian land and natural resources. These reforms materially broaden the Australian foreign resident capital gains tax (CGT) base by introducing a new statutory definition of real property and a broadened scope for taxable Australian real property that is likely to bring a wider range of infrastructure, energy and resource-related assets and rights within scope, and to reduce the uncertainty that previously arose from differing Australian State and Territory treatments.

Recognising the importance of foreign investment to Australia's energy transition, a targeted, time-limited 50% CGT discount would apply to certain foreign investors that dispose of eligible Australian renewable energy assets from commencement of the law until 30 June 2030.

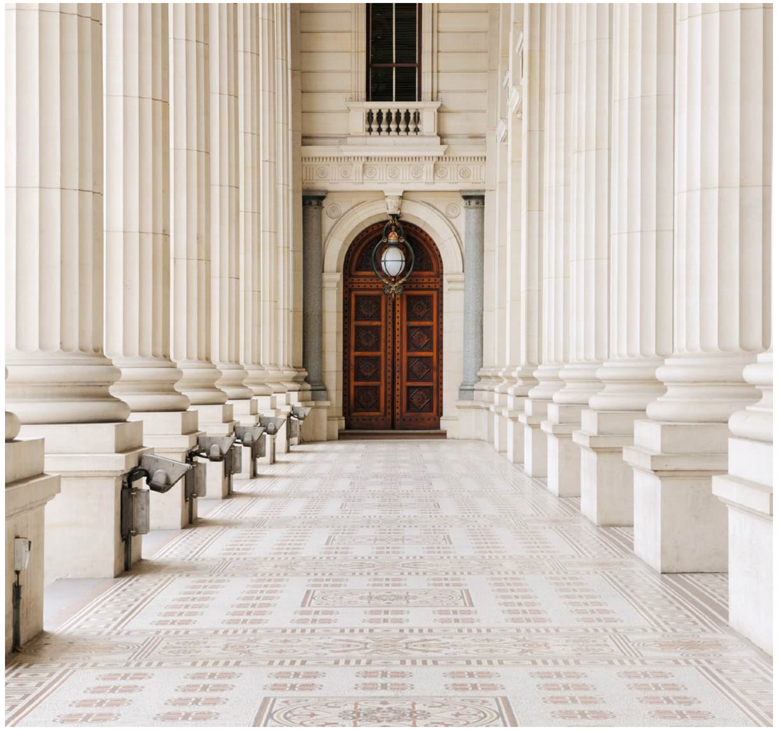
Additionally, the amendments propose a revised principal asset test that applies to determine whether a foreign resident's non-portfolio membership interest in an entity (for example, shares in a company or units in a trust) is subject to Australian CGT, and new vendor notification obligations for large share or unit transactions of over AUD 50 million.

The new rules would apply on a prospective basis to CGT events happening on or after the first quarter that commences after the Bill receives Royal Assent - which could be as early as 1 October 2026.

For further detailed information about these proposed amendments, refer to our Tax Alert.

PwC observation:

Although there is no longer any element of general retrospectivity (as was initially proposed in the draft law issued in April 2026), the measures would apply to investments that are already held at commencement and absent any transitional cost base relief. Foreign investors should review their Australian holding structures and investments and consider the impact that these changes may have on any subsequent divestment.



多明尼加共和國
多明尼加共和國調高企業所得稅稅率、新增扣繳稅與加速折舊制度

多明尼加共和國政府在 2026 年 6 月 18 日頒布了第 30-26 號法案，內容關於經濟成長措施、租稅簡化及減緩國際危機。法案引進了一整套廣泛的稅務措施，目的是要促進經濟成長、簡化稅務行政、強化稅務遵循並支持財政鞏固。法案在 2026 年 6 月 19 日公布後的隔天正式生效。

和跨國企業最相關的措施包括：針對特定大型納稅義務人暫時調高企業所得稅稅率；對跨國權利金、技術協助、軟體授權、線上廣告服務和數據儲存適用新的扣繳規則；針對符合條件的機器和設備提供加速折舊制度；以及多項用來強化稅務行政與合規的措施。

資誠觀點

在多明尼加共和國有營運或投資的跨國集團應該考慮：

- 評估 30% 的暫時性企業所得稅稅率是否會適用在多明尼加共和國的業務；
- 檢視現有的跨國服務、權利金、軟體授權、線上廣告和數據儲存合約，並把新的扣繳規則納入考量；
- 評估符合條件的資本投資是否能從加速折舊制度中獲得好處；以及
- 確認現有稅務爭議或未清償稅務負債，是否符合暫時性的租稅特赦的適用條件。

Dominican Republic

Dominican Republic raises corporate rate, adds withholding taxes and accelerated depreciation

The Dominican Republic Government, on 18 June 2026, enacted Law No. 30-26 on Economic Growth Measures, Fiscal Simplification, and Mitigation of the International Crisis. The law introduces a broad package of tax measures intended to promote economic growth, simplify tax administration, strengthen tax compliance, and support fiscal consolidation. The law entered into force the day after its publication on 19 June 2026.

Among the measures most relevant to multinational enterprises are a temporary increase in the corporate income tax rate for certain large taxpayers; new withholding tax rules applicable to cross-border royalties, technical assistance, software licenses, online advertising services, and data storage; an accelerated depreciation regime for qualifying machinery and equipment; and various measures intended to strengthen tax administration and compliance.

For more information see our Insight.

PwC observation:

Multinational groups with operations or investments in the Dominican Republic should consider:

- evaluating whether the temporary 30% corporate income tax rate will apply to their Dominican Republic operations;
- reviewing existing cross-border service, royalty, software licensing, online advertising, and data storage arrangements considering the new withholding tax rules;
- assessing opportunities to benefit from the accelerated depreciation regime for qualifying capital investments; and
- identifying whether any outstanding tax controversies or liabilities may qualify for relief under the temporary tax amnesty.

希臘
績效報酬的稅務處理：另類投資基金與第三國投資基金

希臘第 5313/2026 號法律第 96 至 98 條引進了新的法律條款，顯著擴大了績效報酬（Carried Interest）的課稅架構，並提升了希臘作為另類投資服務中心的吸引力。

具體內容包括：

- 將績效報酬的優惠課稅待遇，擴大適用到為另類投資基金（Alternative Investment Fund, AIF）經理人（包含歐盟和第三國）提供服務的希臘公司的員工。
- 在滿足特定的累積條件下，引進 5% 的優惠稅率（原為 15%）。
- 承認績效報酬可以作為營業費用進行扣除。
- 明文規定，歐盟或第三國的另類投資基金以及相關經理人，不會因為在希臘提供服務而在希臘被認定有實際管理處所或常設機構。

另外，第 5313/2026 號法律第 94 條也修改了所得稅法（第 4172/2013 號法律）第 5A 條及第 5B 條，這些條款規範了將稅務居民身分轉移到希臘的外國個人和退休人員的替代課稅方式。

更具體而言，包括：

- 10 萬歐元單筆總額稅款（第 5A 條）和 7% 單一稅率稅款（第 5B 條）的繳納期限，都從原本的 7 月延後到 12 月的最後一個工作天。
- 廢除了「獲得核准後 30 天內必須繳納第一年稅款」的規定。
- 在這兩種制度下，取消了 3 月 31 日前提交適用申請的截止日期，以及相關的審核期限。
- 更新了稅捐核課規定，以配合新的稅務程序法（Law 5104/2024）。
- 發布相關行政命令的權限，現在完全交給公共收入機關（Independent Authority for Public Revenue, AADE）的主管。

資誠觀點

第 5313/2026 號法律（第 96 至 98 條）強化了希臘作為另類投資中心的地位。具體做法包括：把績效報酬的優惠稅務待遇擴大適用到為歐盟及符合條件的第三國另類投資基金經理人提供服務的希臘實體的員工；針對遷入的專業人員提供 5% 的優惠稅率（原本為 15%）；並且明確承認績效報酬可以列為可扣除的營業費用。

非常重要的是，這個新架構提供了法律上的確定性。新規定確認：外國另類投資基金、經理人、基金持有人，或持股達到 95% 的實體，不會因為在希臘當地提供管理、投資組合管理或顧問服務，而在希臘被判定有實際管理處所或常設機構。另外，這項制度也擴大適用到設立在合作國家、且由國際證券管理機構組織（International Organization of Securities Commissions, IOSCO）監管的經理人所管理的第三國基金。

Greece

Tax treatment of carried interest: Alternative Investment Funds & Third-Country Investment Funds

Articles 96-98 of Law 5313/2026 introduce legislative provisions that significantly broaden the framework for the taxation of carried interest and enhance Greece's attractiveness as a center for the provision of alternative investment services.

Specifically, they regulate:

- The extension of the favorable taxation of carried interest to employees of Greek companies providing services to Alternative Investment Fund (AIF) managers (EU and third countries).
- The introduction of a preferential tax rate of 5% (instead of 15%) under specific cumulative conditions.
- The recognition of the deductibility of carried interest as a business expense.
- The establishment of an explicit provision that no place of effective management and no permanent establishment is created in Greece for EU/third-country AIFs, as well as for their managers.

Also, Article 94 of Law 5313/2026 introduces amendments to Articles 5A and 5B of the Income Tax Code (Law 4172/2013), which govern the alternative taxation of foreign individuals and pensioners who transfer their tax residence to Greece.

More particularly,

- The payment deadline for both the €100,000 lump-sum tax (Article 5A) and the 7% flat tax (Article 5B) move from July to the last working day in December.
- The rule requiring payment of the first year's tax within thirty days of approval is abolished.
- Under both regimes, the 31 March deadline for filing the inclusion application—and the related examination deadlines—is removed.
- The reference to the tax assessment act is updated to match the new Tax Procedure Code (Law 5104/2024).
- Authority to issue the relevant regulatory decision passes exclusively to the Governor of the Independent Authority for Public Revenue (AADE).

PwC observation:

Law 5313/2026 (Articles 96-98) strengthens Greece’s position as a hub for alternative investments by extending the favorable carried interest tax to employees of Greek entities servicing European Union and qualifying third-country AIF managers, introducing a preferential 5% tax rate (vs 15%) for relocating professionals, and expressly recognizing carried interest as a deductible business expense.

Importantly, the new framework provides legal certainty by confirming that neither a place of effective management nor a permanent establishment is triggered in Greece for foreign AIFs, their managers, their unitholders, or 95%-held entities, by reason of management, portfolio management or advisory services provided locally. The regime is also notably extended to third-country funds established in cooperative states under IOSCO-supervised managers.

香港
香港立法強化共同申報準則行政架構

2026 年稅務（修訂）（自動交換資料）條例草案（以下簡稱法案）在納入委員會審議階段的修正案（Committee Stage Amendments, CSAs）後，在 2026 年 6 月 17 日由香港立法會三讀通過。這些委員會修正案屬於技術性修正，目的是要提高相關條款的清晰度。法案已在 2026 年 6 月 26 日刊憲（以下簡稱新法）。

新法針對香港在共同申報準則（Common Reporting Standard, CRS）下的稅務資訊自動交換（Automatic Exchange of Information, AEOI）行政架構，引進了三項主要變更：申報金融機構（Reporting Financial Institutions, RFIs）必須強制註冊、更新紀錄保存與通知義務，以及強化對未遵循行為的處罰。這些變更將在 2027 年 1 月 1 日生效。

提出這些修正，是為了回應 OECD 在 2024 年第二輪同儕審查中，對香港稅務資訊自動交換（AEOI）制度所提出的意見與指出的缺失。在 OECD 規定的 2026 年 6 月 30 日截止日前通過法案，對香港獲得正面評價很有幫助。

資誠觀點

新法讓香港的共同申報準則制度，能更進一步符合 OECD 在透明度與執行方面不斷發展的要求。由於新規定會在 2027 年 1 月 1 日生效，申報金融機構應該檢視現有的政策和程序，並進行必要的調整以確保符合規定。

特別是，強化後的處罰制度可能會將罰鍰與涉及的金融帳戶數量掛鉤，這可能會實質增加申報金融機構的財務風險。另外，以行政罰鍰作為起訴替代手段的機制，也可能會提高執法風險。

這項新法只是香港稅務資訊自動交換（AEOI）制度更廣泛變更的第一階段。在修改後的共同申報準則下，更實質的變更會透過另一項法案推動，預計在 2028 年 1 月 1 日生效。所以，申報金融機構應及早為這些營運上的變更做準備。

作為 OECD 亞洲倡議（Asia Initiative）的成員，香港稅務局在最近發布的報告中特別指出，共同申報準則資料已經幫助香港稅務局篩選查核對象、協助找出不明來源的財產，並強化了稅收徵管與執法。未來要實施的修改版共同申報準則和加密資產申報框架（Crypto-Asset Reporting Framework）將會進一步提升透明度，特別是在加密資產方面。

Hong Kong
Hong Kong bill strengthens CRS administrative framework

The Inland Revenue (Amendment) (Automatic Exchange of Information) Bill 2026 (Bill), as amended by the committee stage amendments (CSAs), passed its third reading in the Legislative Council on 17 June 2026. The CSAs are technical in nature and intended to enhance the clarity of the relevant provisions. The amendment ordinance was gazetted on 26 June 2026 (new law).

The new law introduces three key changes to Hong Kong's administrative framework for automatic exchange of information (AEOI) under the Common Reporting Standard (CRS): mandatory registration for reporting financial institutions (RFIs), updated record-keeping and notification obligations, and strengthened sanctions for non-compliance. These changes will take effect on 1 January 2027.

These amendments were introduced in response to comments and deficiencies identified in the OECD's 2024 second-round peer review of Hong Kong's AEOI regime. Passage of the Bill before the OECD's 30 June 2026 deadline should help Hong Kong secure a favourable rating.

For more information see our PwC Tax Alert.

PwC observation:

The new law brings Hong Kong's CRS regime into closer alignment with evolving OECD requirements on transparency and enforcement. With the new requirements taking effect from 1 January 2027, RFIs should review their existing policies and procedures and make any necessary changes to ensure compliance.

In particular, the strengthened penalty regime, under which penalties may be linked to the number of financial accounts involved, could materially increase RFIs' financial exposure. Additionally, the availability of administrative penalties as an alternative to prosecution may heighten enforcement risk.

The new law is only the first phase of broader changes to Hong Kong's AEOI regime. More substantive changes under the amended CRS are being introduced under a separate bill targeted to take effect on 1 January 2028. RFIs should therefore begin preparing for these operational changes.

As a member of the OECD's Asia Initiative, Hong Kong's Inland Revenue Department has highlighted in a recently published report that CRS information has supported audit selection, helped identify unexplained wealth, and strengthened tax collection and enforcement. The forthcoming implementation of the amended CRS and the Crypto-Asset Reporting Framework will further enhance transparency, particularly in relation to crypto-assets.

香港
發布關於優化海運服務稅務優惠及新增大宗商品交易稅務優惠的條例

繼 2025 年 7 月提出立法建議後，該項用來（1）優化現有海運服務業稅務優惠，以及（2）對大宗商品交易引入減半稅率優惠的條例草案，已經在 2026 年 6 月 12 日刊登憲報。

一旦法案順利通過，擬議中的海運服務業強化稅務優惠，以及新提出的大宗商品交易稅務優惠，都將會從 2025/26 課稅年度起開始適用。

資誠觀點

整體來說，這次針對現有海運服務稅務優惠制度提出的優化措施，加上新提出的大宗商品交易商優惠，都是非常正面的作為。這能支持香港鞏固國際海運中心地位的更大目標，也和《香港特別行政區經濟和社會發展第一個五年規劃》中設定的政策方向一致。

不過，因為這項法案目前還在立法審議階段，卻預計要追溯到 2025/26 課稅年度起生效，所以在過渡期間，實際上要如何申請這些優惠仍然存在不確定性。考量到 2025/26 課稅年度的報稅季已經開始，這點特別重要。所以，如果稅務局能在近期發布相關指南，將有助於實務操作。

Hong Kong

Bill on enhanced maritime services tax concessions and new commodity trading tax concession gazette

Following the July 2025 legislative proposals, the bill that seeks to (1) enhance the existing tax concessions for the maritime services industry and (2) introduce a half-rate tax concession for physical commodity trading (Bill) was gazetted on 12 June 2026.

Subject to the Bill's passage, both the proposed enhanced tax concessions for maritime services industry and the proposed new tax concession for physical commodity trading would apply from the year of assessment (YoA) 2025/26.

For more information see our PwC Tax Alert.

PwC observation:

Overall, the proposed enhancements to the existing maritime services tax concession regimes, together with the proposed new concession for physical commodity traders, are positive measures that support Hong Kong's broader objective of consolidating its status as an international maritime centre, aligning with one of the policy directions set out in the First Five-Year Plan for Economic and Social Development of the Hong Kong Special Administrative Region.

However, as the Bill is still under legislative scrutiny while intended to take retrospective effect from YoA 2025/26, uncertainty remains as to how the concessions would be claimed in practice during the transition period. This is particularly relevant given that the 2025/26 tax filing season is already under way. It would therefore be helpful for the Inland Revenue Department to issue guidance in the near term.

波蘭
強制揭露規則的修正

波蘭總統最近簽署了修正案，可能對納稅義務人產生重大影響。這次修法針對稅務安排（tax schemes）申報制度，也就是強制揭露規則（Mandatory Disclosure Rules, MDR）進行了多項修改，並將在 2026 年 10 月 1 日生效。主要修正包括：

- 不再要求申報所謂國內稅務安排（特定國家專屬）；
- 修正主要定義，包含「主要利益測試」（main benefit test）；
- 刪除其他特定的特徵項目（hallmarks）；
- 將增值稅（value added tax）和消費稅（excise duty）排除在強制揭露規則的適用範圍外；
- 修改受專業保密義務拘束實體的相關規定，包括其參與稅務安排的申報機制；
- 將發起人（promoter）和支持者（supporter）的角色合併處理；
- 變更相關義務主體履行申報義務的方式和期限；
- 允許由代理人簽署 MDR 3 表單，並統一申報期限；
- 廢除提交 MDR 2 通知義務；
- 不再允許針對稅務安排申報取得個別稅務函釋（individual tax rulings）。

儘管最初有相關計劃，但立法機關最終決定不調降因為未遵守或延遲遵守強制揭露規則申報義務而產生的處罰（罰金）。

資誠觀點

該項法案引進了許多過渡規定。考量到修正的生效日期為 2026 年 10 月 1 日，詳細分析這些修正對於在這天之前就已經確認的稅務安排有什麼影響，是非常重要的。納稅義務人應該確認現有的安排是否仍然需要申報，以及處理這些安排的方式是否有所改變。

定義的修正（例如主要利益測試）以及從強制揭露規則範圍中刪除部分特定特徵，可能會大幅影響稅務安排的認定。所以，即使法律不再強制要求建立特定的內部程序，重新培訓人員並更新用來識別與申報強制揭露規則的內部指南，仍然非常關鍵。

納稅義務人應該考慮採取積極主動的做法，現在就開始進行調整以因應新的規定，藉此避開高額罰鍰的風險，並確保能持續符合規範。

Poland
Changes to the MDR provisions

The President recently signed an amendment to the Act, which could have a significant impact on taxpayers. This legislation introduces several changes to the provisions on providing information on tax schemes, the Mandatory Disclosure Rules (MDR) (Section III, Chapter 11a of the Tax Ordinance), with an effective date of 1 October 2026. Key changes include:

- exclusion of reporting of so called domestic tax schemes (country-specific);
- amendments to key definitions, including the definition of the main benefit test;
- ‘elimination’ of other specific hallmarks;
- exclusion of value added tax and excise duty from the material scope of the MDR provisions;
- changes concerning entities bound by professional secrecy, including the mechanisms for reporting tax schemes where such entities are involved;
- merging the roles of promoter and supporter;
- changes to the manner and deadlines relating to fulfilling reporting obligations by relevant obligated entities;
- allowing MDR 3 to be signed by a proxy and introducing a single deadline for submitting said information;
- abolishing the obligation to submit MDR 2 notifications;
- excluding the possibility of obtaining individual tax rulings relating to reporting of tax schemes.

Despite initial plans, the legislator ultimately decided not to reduce penalties (fines) for non-compliance or delayed compliance with MDR reporting obligations.

PwC observation:

The Act introduces numerous transitional provisions. Given the effective date of the changes (1 October 2026), it is important to conduct a detailed analysis of their impact on tax schemes identified prior to this date. Taxpayers should verify whether existing schemes are still subject to reporting and if the method of their handling changes.

Changes in definitions (e.g. the main benefit test), the elimination of certain specific hallmarks from the material scope of the MDR provisions, may significantly impact the qualification of tax schemes. Therefore, even if there is no longer a formal obligation to have specific internal procedures, it remains critical to retrain personnel and update internal guidelines for MDR identification and reporting.

Taxpayers should consider a proactive approach and commencing work on adapting to the new regulations now to avoid the risk associated with high penalties and to ensure continuous compliance.

要聞

Administrative
行政

新加坡
外國來源所得用來發放股利不構成課稅所得

新加坡稅務局（Inland Revenue Authority of Singapore, IRAS）在 2026 年 7 月 1 日公布了一項預先函釋（advance ruling）的摘要。該項函釋探討了新加坡公司使用其外國來源的股利所得，對其新加坡股東發放單層免稅股利（one-tier tax exempt dividends）時，是否會構成1947 年所得稅法第 10(25) 條規定的在新加坡收到或被推定為收到該外國股利。新加坡稅務局裁定不會構成，前提是這些資金沒有匯入或轉移到新加坡，且該項交易不是避稅安排。

資誠觀點

預先函釋摘要除了適用個案申請人外，對新加坡稅務局並沒有拘束力，所以參考時應保持謹慎。

使用外國所得來發放股利是一種常見策略，因為如果規劃得當，可以永久消除該外國所得在新加坡的納稅義務。考慮進行類似安排的納稅義務人，也可以考慮向新加坡稅務局申請預先函釋，以確保稅務上的確定性。

Singapore
Foreign income not considered taxable when used to pay dividends

The Inland Revenue Authority of Singapore (IRAS), on 1 July 2026, published a summary of an advance ruling dealing with the issue of whether a Singapore company's use of its foreign-sourced dividend income to pay one-tier tax exempt dividends to its Singapore shareholder is regarded as causing the foreign dividend to be received or deemed received in Singapore under section 10(25) of the Income Tax Act 1947. The IRAS ruled that it does not, provided there is no remittance or transmission of the funds into Singapore and the transaction is not a tax avoidance scheme.

PwC observation:

Advance ruling summaries are not binding on the IRAS except in respect of the applicant and should be relied on with caution.

The use of foreign income to pay dividends is a popular strategy since, if properly executed, it permanently extinguishes the Singapore tax liability on foreign income. Taxpayers contemplating such a transaction may similarly consider seeking an advance ruling from the IRAS for certainty.

Judicial
司法

新加坡
避稅案例

從 2021 年到 2025 年，新加坡稅務局總共行使了 124 次反避稅權力。除了其中一件案子以外，其餘案件都涉及納稅義務人以免稅股利或無息股東借款（interest-free shareholder loans）形式獲取利潤。2026 年 6 月公布了兩份處理這類安排的判決：

- Tan Chek Jin Adrian and others v Comptroller of Income Tax [2026] SGHC 132：高等法院審理醫療專業人員是否以避稅為主要目的之一而安排業務。

- ZYT v The Comptroller of Income Tax [2026] SGITBR 3：稅務上訴委員會（Board of Review）審議了稅務局是否有權依 1947 年所得稅法第 33 條，忽略（disregard）一名眼科醫生用來轉移收入所設立的公司，並將其取得的薪資和單層免稅股利所得認定為受僱所得來課稅。

資誠觀點

新加坡稅務局在這些案例中援引反避稅規定，是因為認定納稅義務人進行交易或採用某種業務架構的主要目的就是為了避稅。納稅義務人應該檢視這些判決，並確保能用商業上的合理理由來解釋相關業務安排，而且最好保留同時期的證明文件作為佐證。

Singapore
Tax avoidance cases

From 2021 to 2025, the Inland Revenue Authority of Singapore (IRAS) invoked its anti-avoidance powers on 124 occasions. All but one of the cases involved taxpayers extracting profits as tax-exempt dividends or interest-free shareholder loans. Two judgments dealing with such arrangements were published in June 2026:

- The High Court case of Tan Chek Jin Adrian and others v Comptroller of Income Tax [2026] SGHC 132 dealt with the issue of whether the taxpayers, who are medical professionals, had arranged their business in such a way that one of the main purposes was to avoid tax.
- The Board of Review in ZYT v The Comptroller of Income Tax [2026] SGITBR 3 considered whether the Comptroller was justified in invoking section 33 of the Income Tax Act 1947 to disregard a company used by an ophthalmologist to channel her earnings. The issue was whether the income she received as salary and one-tier tax exempt dividends should instead be treated and taxed as her employment income.

PwC observation:

The IRAS has invoked the anti-avoidance rules in these cases where it regards the taxpayer as conducting transactions or adopting a business structure with a main purpose of avoiding tax. Taxpayers should review the judgments and ensure that they can justify their business arrangements with commercial rationale, preferably on a contemporaneous basis.

瑞士
外國單一投資人基金被認定為免稅投資人

瑞士聯邦最高法院在 2026 年 6 月 2 日針對瑞士證券交易稅（securities transfer tax）做出一項重要判決。該項判決解決了「列支敦斯登單一投資人基金（也就是只有一個投資人的列支敦斯登集體投資計劃）是否符合證券交易稅免稅投資人資格」的問題。以下說明該項判決，以及在證券交易稅方面對證券交易商和投資人所帶來的影響。

在瑞士證券交易稅的規範下，如果有符合瑞士稅法定義的證券商作為交易一方或中介人參與交易，有償轉讓應稅證券的所有權就需要繳納瑞士證券交易稅。如果交易對手沒有表明自己是已註冊的證券商或免稅投資人，證券商通常需要為每一方交易對手負擔一半的稅款。免稅投資人的範圍包括國內和國外的集體投資計劃等。因此，基金是否具備免稅投資人的資格非常關鍵。過去這段時間，該項免稅資格是否也適用在列支敦斯登的單一投資人基金，一直存在爭議。

聯邦最高法院裁定，列支敦斯登單一投資人基金符合外國集體投資計劃的定義，因此屬於免稅投資人。法院的主要理由如下：

- 印花稅法（Stamp Duty Act）包含兩個相互獨立的免稅條款：一個針對國內集體投資計劃，另一個針對國外集體投資計劃。國內基金的要求不能簡單套用到國外基金上。
- 國外集體投資計劃的法定定義，比國內的更寬廣。這點不論從法律的系統性架構，還是從國會辯論中都可以看得出來，因為國會辯論當時就明確提到了來自列支敦斯登和盧森堡的單一投資人基金。
- 聯邦最高法院也引用了瑞士聯邦稅務局（SFTA）自己的第 24 號通函。根據該項通函，只要國外的主管監管機關認可，外國單一投資人基金在瑞士稅法上就會被接受。列支敦斯登的監管機關已經列在聯邦稅務局的相關名單上。所有列支敦斯登基金（當然也包括列支敦斯登單一投資人基金）都受到列支敦斯登金融市場監督管理局（Financial Market Authority, FMA）的監管，因此符合免除瑞士證券交易稅的投資人資格。

資誠觀點

該項判決為金融中心釐清了一個重要問題：只要外國單一投資人基金獲得當地主管監管機關認可為集體投資計劃，就符合免除瑞士證券交易稅的投資人資格，這和個別投資人在瑞士法律下是否被視為合格投資人沒有關係。

受影響的證券交易商和投資人應該評估，過去是否有針對外國單一投資人基金錯誤課徵瑞士證券交易稅的情況，以及是否可以申請退稅。

另外，聯邦最高法院這次沒有針對「國外單一投資人基金要符合外國集體投資計劃資格，需要哪種形式的監管」做出裁決。因此，建議針對個案進行具體評估。

Switzerland
Foreign single-investor funds recognised as exempt investors

The Federal Supreme Court on 2 June 2026, issued an important judgment on Swiss securities transfer tax. The decision addresses the question of whether a Liechtenstein single-investor fund – i.e., a Liechtenstein collective investment scheme with only one investor – qualifies as securities transfer tax exempt investor. Below, we explain the decision and its implications for securities dealers and investors from a securities transfer tax perspective.

The transfer of taxable securities ownership for consideration is subject to Swiss securities transfer tax if a securities dealer for Swiss securities transfer tax purposes is involved in the transaction as a contracting party or intermediary. The securities dealer is generally liable for half the tax for each contracting party that does not identify itself as a registered securities dealer or as an exempt investor. Exempt investors include, among others, domestic and foreign collective investment schemes. Therefore, a fund's qualification as an exempt investor is of central importance. Until now, it was disputed whether the qualification as an exempt investor also applied to Liechtenstein single-investor funds.

The Federal Supreme Court ruled that the Liechtenstein single-investor fund qualifies as a foreign collective investment scheme and therefore as an exempt investor. The court essentially argued as follows:

- The Stamp Duty Act contains two separate, independent exemption provisions: one for domestic and one for foreign collective investment schemes. The requirements for domestic funds cannot simply be transferred to foreign funds.

- The legal definition of foreign collective investment schemes is deliberately broader than that for domestic ones. This is evident both from the systematic structure of the law and from the parliamentary debate, which explicitly referred to single-investor funds from Liechtenstein and Luxembourg.

- The Federal Supreme Court also relied on Circular No. 24 of the SFTA itself, according to which foreign single-investor funds are accepted for Swiss tax purposes, provided the competent foreign supervisory authority accepts them. The Liechtenstein supervisory authority is listed on the relevant SFTA list. All Liechtenstein funds, and consequently also Liechtenstein single-investor funds, are subject to supervision by the Liechtenstein Financial Market Authority (FMA) and therefore qualify as investors exempt from Swiss securities transfer tax.

PwC observation:

The decision clarifies a significant issue for the financial center: Foreign single-investor funds qualify as investors exempt from Swiss securities transfer tax if they are accepted as collective investment schemes by the competent foreign supervisory authority – regardless of whether the individual investor would be considered a qualified investor under Swiss law.

Affected securities dealers and investors check whether Swiss securities transfer tax was wrongly levied in the past in connection with foreign single-investor funds and whether refund claims can be made.

The Federal Supreme Court also did not have to rule on what form of supervision is required for a single-investor fund abroad to qualify as a foreign collective investment scheme. Therefore, consider a case-by-case assessment.

美國
法院否決財政部有關全球無形資產低稅所得(GILTI)的法規

美國聯邦訴訟法院在 2026 年 7 月 2 日，針對 Keysight Technologies, Inc. & Subsidiaries v. United States（案號 No. 25-137）作出判決。這個案件探討了財政部是否有權發布第 1.951A-2(c)(5) 號法規。該項法規在計算第 951A 條下的全球無形資產低稅所得（Global Intangible Low-Taxed Income, GILTI）時，限制了可歸屬於「不符合資格的基礎」（disqualified basis）的扣除額。

法院支持 Keysight 的部分請求，並駁回了政府的主張。法院套用 Loper Bright 案之後的分析架構，判定財政部缺乏發布該項法規的授權，而且財政部對「適當可歸屬」（properly allocable）的解讀，在 Skidmore v. Swift & Co. 案下並不具備說服力。

在聯邦最高法院推翻 Loper Bright Enterprises v. Raimondo 案中的 Chevron 原則之後，該項判決是首批詮釋財政部在第 7805(a) 條下制定法規權限範圍的案例之一。

這份判決強化了 Chevron 原則被推翻後的原則：法律條文解釋權屬於法院而不是行政機關。該項判決也說明了，當法院認為財政部的推論、一致性及法律依據不足時，財政部的解讀可能僅獲得很低或完全沒有說服力權重。

因為這是一審階段的退稅判決，納稅義務人應該結合實際情況、訴訟程序進度以及後續的上訴進展，來評估該項判決的適用性。對於存在未結案件、退稅申請，或涉及 GILTI 爭議年度的納稅人，本案可能具有參考價值。

資誠觀點

如果納稅義務人採用財政年度的受控外國公司（fiscal-year CFC），曾因為 2018 年「GILTI Gap Period」期間發生的交易而受到不符合資格基礎規則的影響，應該評估法院的該項判決是否會影響目前或以前年度，包括重新檢視用來支持可扣除費用與受測試總所得（gross tested income）之間關係的證明文件。另外，正在評估其他法規有效性的納稅義務人，也應該評估法院的推論，是否和財政部及美國國稅局（IRS）主張有權發布其他法規所依據的基礎相關。

United States
Court rejects Treasury's GILTI regulation

The United States Court of Federal Claims on 2 July 2026, resolved cross-motions for summary judgment in Keysight Technologies, Inc. & Subsidiaries v. United States, No. 25-137. The case addressed whether Treasury had authority to promulgate Reg. 1.951A-2(c)(5), which limits deductions attributable to 'disqualified basis' in computing global intangible low-taxed income (GILTI) under Section 951A.

The court granted Keysight's partial motion for summary judgment and denied the government's cross-motion. Applying a post-Loper Bright framework, the court held that Treasury lacked authority to promulgate the regulation and that Treasury's interpretation of 'properly allocable' was not persuasive under Skidmore v. Swift & Co.

The decision is one of the first to interpret the scope of the Treasury Department's regulatory authority under Section 7805(a) after the Supreme Court overturned Chevron in Loper Bright Enterprises v. Raimondo.

The opinion reinforces the post-Chevron principle that courts, not agencies, decide statutory meaning. It also illustrates that Treasury's interpretation may receive little or no persuasive weight under Skidmore when the court finds reasoning, consistency, and statutory footing lacking.

Because this is a trial-level refund decision, taxpayers should evaluate its relevance in light of their own facts, procedural posture, and any further appellate developments. The opinion also could be relevant to taxpayers with open GILTI years, pending refund claims, or disputes in which Treasury relies on broad rulemaking authority rather than a specific statutory delegation.

For more information see our PwC Tax Insight.

PwC observation:

Taxpayers whose fiscal-year controlled foreign corporations (CFCs) may have been subject to the disqualified basis rules due to transactions occurring during the 'GILTI gap period' in 2018 should consider whether the court's holding may affect current or prior years, including by reviewing documentation supporting the relationship between deductions and gross tested income. Additionally, taxpayers considering the validity of other regulations should evaluate the relevance of the court's reasoning to the basis for which Treasury and the IRS have asserted authority to promulgate those other regulations.

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
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。

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)。

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