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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專論

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發生了什麼事？

美國貿易代表署（USTR）於2026年6月2日提議對60個美國貿易夥伴加徵關稅。此提案源自USTR依第301條款進行的調查，目的在檢視這60個貿易夥伴是否未能禁止強迫勞動商品進口，或未有效執行相關禁令。所謂「強迫勞動商品」，係指在生產過程中涉及強制性勞動（包括債務束縛、人口販運或其他非自願勞動形式）的產品。調查報告認定加徵關稅具有正當性，並就擬議措施徵求公眾意見。

USTR於2026年3月依據《1974年貿易法》第301(b)條啟動調查。第301條款是美國重要的貿易救濟工具，授權美國政府對外國不合理或歧視性的貿易行為採取報復性措施。本次調查重點在於這些經濟體的行為、政策與做法是否構成不合理或歧視性措施，並對美國商務造成負擔或限制。調查結果認定，許多受查經濟體未能實施或有效執行強迫勞動商品的進口禁令，且此一缺失對美國商務構成負擔或限制。據此，USTR提議對這些經濟體的進口商品加徵關稅。

調查認定54個經濟體未能禁止或有效執行強迫勞動商品的進口禁令，USTR因此提議對來自這些經濟體的進口商品加徵12.5%關稅。另外，加拿大、厄瓜多、歐盟、印尼、墨西哥及巴基斯坦等6個經濟體雖已設有強迫勞動商品進口禁令，但未能有效執行。此外，阿根廷、孟加拉、柬埔寨、厄瓜多、薩爾瓦多、瓜地馬拉、印尼、馬來西亞、台灣及英國等10個經濟體，已在各自的互惠貿易協定中承諾禁止進口強迫勞動商品。針對這些經濟體，USTR提議加徵10%關稅。換言之，台灣因已在互惠貿易協定中做出相關承諾，適用的是較低的10%額外關稅稅率，而非54個經濟體所面臨的12.5%稅率。

該提案另擬建立紡織品及棉花的關稅配額（tariff-rate quota, TRQ）機制。在此機制下，符合條件的部分成衣與紡織品進口商品，可在特定進口量範圍內適用較低的301條款關稅稅率。合格進口數量將與該貿易夥伴自美國進口紡織品及棉花產品的數量連動，為參與整合供應鏈的美國出口商與進口商創造新的商機。

為何很重要？

擬議措施可能導致對來自美國多個主要貿易夥伴（包括加拿大、墨西哥、歐盟、中國、日本、印度和英國）的進口商品加徵額外關稅。對台灣而言，若該提案最終定案，台灣出口至美國的商品將面臨額外10%的關稅負擔，可能影響台灣廠商在美國市場的價格競爭力。此外，在部分依《國際緊急經濟權力法》（IEEPA）課徵的關稅仍面臨訴訟挑戰的背景下，本公告也代表現任政府更廣泛運用第301條款推動貿易政策的又一重要行動。這顯示美國政府正積極尋求多元法律工具來推動其貿易政策目標。

專論
美國貿易代表署針對60個貿易夥伴進行強迫勞動調查後，提議採取第301條款貿易措施

建議之行動

從受影響經濟體採購商品的企業，應評估關稅對供應鏈可能造成的影響，包括對採購來源、定價及合約安排的衝擊。特別是台灣企業若有商品出口至美國，應儘速評估額外10%關稅對產品定價與利潤率的影響，並檢視現有合約中是否有關稅調整條款或價格重新協商機制。USTR接受公眾於7月6日前就擬議的調查結果和關稅稅率提出意見，讓受影響企業有機會對最終決定產生影響。可能受到重大影響的企業，應考慮參與公眾意見徵詢程序，並密切關注USTR的最終決定。

企業也應持續關注USTR正在進行的其他301條款調查，包括針對工業產能及相關貿易慣例的調查，因為這些程序可能帶來額外的貿易措施與關稅風險，並影響更廣泛的產品範圍。建議企業定期檢視美國聯邦公報（Federal Register）上的相關公告，並評估是否需要透過產業公會或法律顧問參與意見徵詢程序，以維護自身權益。

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要聞

Legislation
立法

香港
香港就優化企業財資中心稅務優惠展開諮詢

繼2026年上半年發布2026/27年度財政預算案，及香港企業財資中心發展行動計劃後，香港政府最近針對調整企業財資中心(Corporate Treasury Centre, CTC)稅務優惠制度的建議案，啟動了公眾諮詢。

企業財資中心制度自2016年首次推出以來，已經吸引更多企業在香港設立財資中心，不過在實際運作上，也出現了一些痛點。根據實務經驗和先前業界的回饋，這次諮詢文件建議採取兩級制度，以進一步推動企業財資中心在香港的發展，具體內容如下：

- 第一級：優化現有的制度，適用對象包括所有現有的合格企業財資中心(Qualifying Corporate Treasury Centre, QCTC)，以及在香港進行集團內部融資業務的企業。
- 第二級：引入預審機制，經過預先批准的合格企業財資中心，以及其獲得預先批准的關係企業，可享有額外的稅務優惠或更大的彈性。

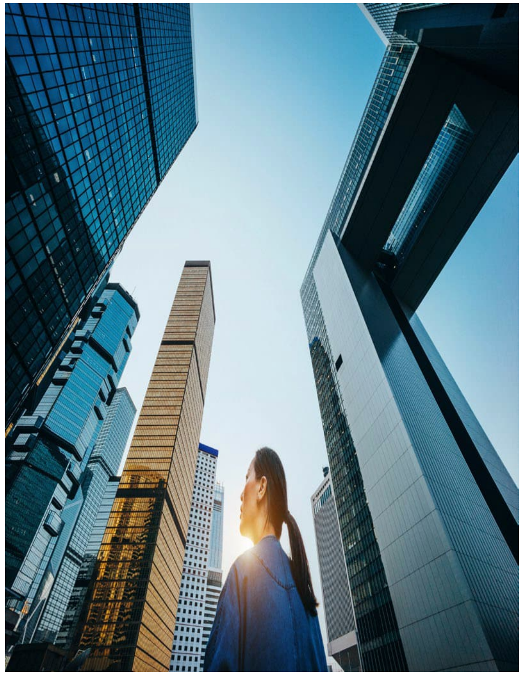
公眾可在2026年9月4日前提出意見。政府計畫（一）在2026年底前，針對現有的企業財資中心稅務優惠制度的調整，發布行政澄清說明；（二）在2027年上半年，向立法會提交修正條例草案，以落實分級制度。

資誠觀點

PwC十分歡迎政府針對優化企業財資中心稅務優惠制度展開諮詢，這也是PwC長期倡導改革的領域。優化後的制度可以鞏固香港作為企業設立企業財資中心主要據點的地位，讓這些企業可以充分利用香港完善的金融生態系統，並提升香港作為「引進來、走出去」平台的吸引力。

雖然第二級提供了額外的優惠，但某些規定仍然比新加坡的金融與財資中心制度要嚴格。新加坡沒有實施反租稅套利限制，而且允許針對在沒有租稅協定地區所繳納的國外稅款，提供單邊扣抵；相反地，香港則是提供稅前扣除而不是單邊扣抵，並且在息稅折舊攤銷前利潤(Earnings Before Interest, Taxes, Depreciation, and Amortization, EBITDA)上限的限制下，放寬反套利規則。

目前在香港營運企業財資中心，或是考慮在香港設立或擴大企業財資中心業務的企業，需要評估擬議的第一級優化措施是不是能解決眼前的問題，以及自身的規模和營運模式是否符合第二級申請條件。



Hong Kong
Consultation on enhancing Corporate Treasury Centre tax concession launched

Following release of the 2026/27 Budget and Action Plan to Promote the Development of Corporate Treasury Centres in Hong Kong in the first half of 2026, the government recently launched a public consultation on the proposed enhancements to the tax concession regime for corporate treasury centres (CTCs).

The CTC regime, first introduced in 2016, has attracted more CTCs to Hong Kong, although certain operational pain points have emerged in practice. Building on that experience and earlier industry feedback, the consultation sets out a proposed two-tiered regime to further promote the development of CTCs in Hong Kong, as follows:

- Tier 1 – enhancing the existing regime applicable to all existing qualifying CTCs (QCTCs) and corporations conducting intra-group financing business in Hong Kong.
- Tier 2 – introducing a pre-approval mechanism under which a pre-approved QCTC and its pre-approved associated corporations would be entitled to additional tax benefits or greater flexibilities.

The consultation is now open for public comment until 4 September 2026. The government intends to (i) issue administrative clarifications for enhancements to the existing CTC tax concession regime within 2026, and (ii) introduce into the Legislative Council in the first half of 2027 an amendment bill to implement the tiered regime.

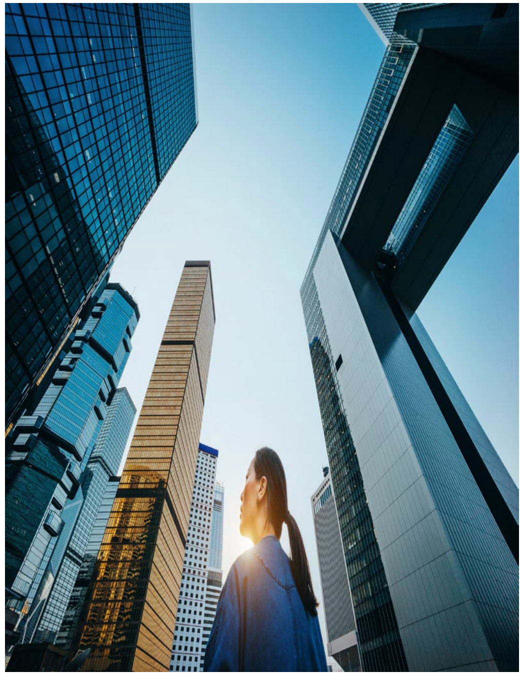
For more information, see our Tax News.

PwC observation:

We welcome the government's launch of a consultation on enhancing the CTC tax concession regime, an area in which we have long advocated reform. An enhanced regime could strengthen Hong Kong's role as a key base for corporations establishing CTCs, enable them to fully leverage the city's comprehensive financial ecosystem, and enhance the city's appeal as a platform for 'bringing in and going global'.

While Tier 2 offers additional concessions, certain features remain more stringent than Singapore's Finance and Treasury Centre regime. Singapore does not impose anti-tax arbitrage limitations and permits unilateral tax credits for foreign taxes paid in non-treaty jurisdictions, whereas Hong Kong provides deductions rather than unilateral credits and relaxes anti-arbitrage rules subject to an EBITDA cap.

Businesses that are operating CTCs in Hong Kong, or are considering establishing or expanding their CTC operations in Hong Kong, should assess whether the proposed Tier 1 refinements would address immediate issues and whether their scale and operating model would support a Tier 2 application.



波蘭
波蘭數位服務稅立法草案

在2026年7月31日，一項有關特定服務補償稅的立法草案（文號：UD385）公布在波蘭政府立法中心網站上。立法者的目標是透過開徵針對特定數位收入的稅，也就是所謂的數位服務稅(Digital Service Tax, DST)，對全球最大型數位企業在波蘭市場賺取的收入課稅。

哪些對象適用數位服務稅？

根據立法草案，數位服務稅的納稅義務人包括在上一課稅年度（日曆年）中，同時達到以下兩項收入門檻的企業或合併資本集團：

- 全球總收入超過10億歐元，且
- 在波蘭的應稅收入超過2,500萬波蘭幣(PLN)。

門檻的設定是為了確保數位服務稅只適用於全球最大型企業。

哪些收入須課徵數位服務稅？

根據立法草案，這項稅制將涵蓋以下三類數位服務：

1. 在數位介面上投放受眾定向(個人化)廣告：亦即根據收集到的用戶資料，針對特定用戶量身投放廣告；這些資料可用來識別這個用戶是某個特定個人，或判斷其是否屬於特定目標群體受眾。
2. 提供多邊數位介面：包括可供用戶互動或促成用戶間交易的平台與應用程式。
3. 銷售或授權用戶資料：也就是透過用戶在數位介面上的活動所收集到的資料。

集團內部的收入不課稅，這項規定的目的是為了避免集團內部發生重複課稅的情況。

資誠觀點

這份草案已提交公眾諮詢，提交意見的期限是60天。如果想討論這些擬議法規對業務的影響，歡迎與PwC聯絡。

Poland
Draft Act on the Polish Digital Service Tax

On 31 July 2026, a draft Act on the Recompensing Tax on Certain Services (reference number UD385) was published on the Government Legislation Centre website. The legislator's objective is to tax revenues generated in the Polish market by the largest global digital corporations by introducing a tax on selected digital revenues (a so-called ‘digital service tax’ or DST).

Who would be covered by the DST?

According to the draft, taxpayers subject to the DST include entities or consolidated capital groups that meet two revenue thresholds jointly in the preceding settlement period (calendar year):

- Total global revenues exceeding EUR 1 000 000 000, and
- Revenues subject to taxation in Poland exceeding PLN 25 000 000.

This threshold is intended to ensure that the tax would only burden the largest global corporations.

What revenues would be taxed?

According to the draft act, the tax would cover three key categories, digital services that:

1. **Place targeted (profiled) advertising on a digital interface,** meaning an advertising message tailored to a specific user based on data collected about them, identifying them as an individual or a member of a target group.

2. **Make a multi-sided digital interface available,** covering platforms and applications that enable user interaction or the conclusion of transactions between them.

3. **Sell or license user data,** collected through user activity on digital interfaces.

Intra-group revenues are not to be subject to taxation, which is intended to prevent double taxation within a consolidated group.

For more information read our alert

PwC observation:

The draft has been submitted for public consultation, with a 60-day deadline for submitting comments. Please contact us if you would like to discuss the impact of the proposed regulations on your organization's activities.

要聞

Administrative
行政

法國
控股公司適用受控外國公司規則的判決

一對法國夫婦擁有一家盧森堡控股公司(Soparfi)，這家控股公司持有一家法國公司100%的股權。這家盧森堡控股公司收到的法國來源股利，在盧森堡享有完全免稅的優惠。

背景說明如下：如果境外實體所負擔的稅額，若未達這個實體假設設立於法國所應負擔稅額的60%，這個實體即落入法國CFC規則的適用範圍。因此，稅務機關適用CFC規則，並向身為這家盧森堡控股公司股東的這對夫婦課稅。納稅義務人則主張，在比較盧森堡控股公司與法國公司所承擔的稅負時，應將法國母子公司免稅制度納入考量，因為相關股利如果由法國公司收取，同樣可享有免稅待遇。

在2026年6月30日，法國最高行政法院(Council of State)做出了對這對夫婦有利的判決。在母子公司免稅制度下，股利原則上免稅，但金額的5%被視為推定費用並加回課稅。如果實際發生的相關費用超過這5%，這個加回只是抵銷了部分實際費用，股利實質上並沒有承擔稅負。既然不論是在盧森堡還是法國收到股利，這些股利都可以完全免稅，所以法院認為，不能將這個安排定性為是個優惠稅制(privileged regime)。

資訊觀點

這項有利的法院判決釐清了具體比較方法，也就是如何比較國外適用的稅收制度與法國對應的制度。

France
Ruling on CFC for holding companies

A French couple held a Luxembourg Soparfi (holding company for financial participations), holding 100% of a French company. French-source dividends received by the Soparfi were fully tax exempt in Luxembourg.

As background, an entity falls within the scope of French CFC rules if it is not liable to tax at least equal to 60% of the tax it would have borne had it been established in France. On that basis, the tax authorities applied the CFC rules and taxed the couple as shareholders of the Soparfi. The taxpayers argued the French parent-subsidiary regime should apply for the comparison, as dividends would also have been exempt if received in France.

On 30 June 2026, the Council of State ruled in favour of the couple. Under the parent-subsidiary regime, dividends are exempt, but a 5% lump-sum is added back as deemed expenses. Where actual expenses exceed that 5%, the add-back merely offsets actual costs and dividends bear no effective tax. Since dividends would have been fully exempt whether received in Luxembourg or France, the privileged regime characterization was rejected.

PwC observation:

This favourable court decision clarifies the methodology to perform the in concreto comparision between the tax regime applicable abroad and its French equivalent.

墨西哥

第 68/2026 號協議與大型納稅義務人部門新任主管，顯示稅務查核將更集中並以風險為導向

最近的兩項進展，包括財政部的第 68/2026 號協議，以及墨西哥稅務局(SAT)大型納稅義務人部門新負責人的任命案獲得通過，都顯示墨西哥正嘗試讓稅務查核更集中、符合比例原則且更容易預測，並更明確地由風險特徵分析來主導。雖然墨西哥稅務局的法定權力沒有改變，但是跨國企業可以預期，未來查核範圍可能會縮小、目標會更明確，並搭配公開的選案標準。所以，完整的佐證文件、交易的可追溯性，以及整體的稅務治理，依然極其重要。

墨西哥財政部在2026年5月4日發布了第 68/2026 號協議，引入了一般標準和作業指南，目的是要促進生產性投資、優化稅務合規，並提高納稅義務人與墨西哥稅務局雙方往來的法律確定性。在發布這項協議以前，企業界曾對日益沉重的查核做法表示擔憂，特別是在查核期間被要求提供大量的資料。協議內容明確屬於方向性和計畫性規範：不會產生可強制執行的納稅義務人權利，也沒有限制、放棄或修改墨西哥稅務局的法定權力。這項協議不是要改變墨西哥的稅法，而是希望適度調整現有查核權力的行使方式。

隨後不久，國會批准任命詹妮弗 (Jennifer Krystel Castillo Madrid)擔任墨西哥稅務局大型納稅義務人部門負責人。詹妮弗在2026年的工作計畫中，強調了以下重點：改善查核、退稅與稅務函釋流程；針對高風險行為實施以風險為導向的查核；統一審查標準以支持法律確定性；優化與納稅義務人的溝通；以及提高作業效率與協調，包括特別關注國外投資人。詹妮弗指出，大型納稅義務人雖然只占所有納稅義務人的0.02%，卻貢獻了大約52%的聯邦稅收，這也讓大型納稅義務人成為稅務機關的優先查核對象。墨西哥政府的政策目標，依然是在不開徵新稅的情況下增加稅收，並搭配更精準、以風險為導向的執行手段，以及與大型納稅義務人進行對話。

政府的執行策略會採取選擇性方式，而不是不分對象的，主要集中在明確的風險指標，包括開立發票的空殼實體、利用人頭安排薪資的規避機制、持續產生稅務虧損的納稅義務人、濫用扣除額、未申報的收入、進貨或進口與銷貨間的落差、濫用稅務優惠、不當退稅，以及漏報薪資扣繳。跨境交易曝險是個重點項目，特別關注與低稅率地區的交易，包括移轉訂價、經濟實質和實質受益人，以及有效所得稅率比同業基準低的情況。人工智慧和風險指標將會主導查核排程並減少裁量權，不過最終的決定依然會由專業人員組成的團隊作成。

這兩項進展都指向相同的查核方法：原則上，對每個納稅義務人進行單一會計年度的全面審查，採用具代表性的抽樣而不是要求提供完整資料，並且透過統一的標準來減少重複檢查和自由裁量權。這項協議也再次強調應遵守法定程序、適用截止日期、不溯及既往原則，以及時效期間。

第 68/2026 號協議也呼籲採取較不影響企業營運的執法措施，包括只有在最後手段下，才暫時吊銷數位稅務憑證(墨西哥納稅義務人需要使用這類憑證開立稅務發票)，並鼓勵更有效率的退稅和合規程序。這些目標是不是能落實到日常實務中，將取決於墨西哥稅務局未來查核工作中的執行情況。

墨西哥
第 68/2026 號協議與大型納稅義務人部門新任主管，顯示稅務查核將更集中並以風險為導向(續)

資誠觀點

企業不應把這些進展解讀為執法力度減弱。相反地，這些進展指出了一種更具選擇性、以數據為導向的執法方式，讓企業更容易看清楚墨西哥稅務局可能用來選擇查核對象和範圍的因素。對跨國企業集團來說，查核風險除了取決於形式上的合規，也會日益取決於納稅義務人的資料與同業相比，以及和墨西哥稅務局資料比較後的結果。

所以，企業可以考慮從「墨西哥稅務局的視角」來進行查核準備度評估，檢視企業在已公布風險指標中的曝險情況，包括持續虧損、有效稅率比同行低、大額退稅申請、跨境關係人付款，以及外包或薪資結構。評估也應確認重要或異常的稅務處理是不是有明確的商業合理性支持，以及相關文件與數據在數位稅務憑證(CFDI)、電子會計資料、財務報表、海關資料和移轉訂價文件中是否一致。針對跨境與公司間的資金流動，證明交易實質及已取得利益的同期文件依然特別重要。在適當情況下，也可以考慮申請預先訂價協議(Advance Pricing Agreement, APA)和相互協議程序(Mutual Agreement Procedure, MAP)。整體來說，完善的憑證文件、交易的可追溯性、有充足支持的移轉訂價立場，以及及時的合規申報，依然是做好查核準備和有效管理稅務爭議的關鍵。

在墨西哥有營運或投資，或是目前正在接受稅務查核的企業，歡迎聯絡PwC墨西哥(PwC Mexico)的國際稅務服務團隊，一起討論這些最新進展會對企業產生什麼影響。

Mexico

Agreement 68/2026 and New Large Taxpayers Unit Leadership Signal a More Focused, Risk-Based Audit Approach

Two recent developments, the Ministry of Finance's Agreement 68/2026 and the ratification of a new head of the Mexican tax authorities (‘SAT’)' Large Taxpayers Unit, point towards Mexico’s attempt to make tax audits more focused, proportionate and predictable, and more explicitly driven by risk profiling. The SAT's statutory powers are unchanged, but multinationals can expect narrower, better-targeted reviews paired with published selection criteria. Strong documentation, transaction traceability, and overall tax governance remain critical.

On 4 May 2026, Mexico's Ministry of Finance published Agreement 68/2026, introducing general criteria and operational guidelines intended to promote productive investment, strengthen tax compliance, and enhance legal certainty in the relationship between taxpayers and the SAT. The Agreement follows a period in which businesses raised concerns about increasingly burdensome audit practices, particularly the extensive information requests during examinations. Its provisions are expressly orientational and programmatic: they do not create enforceable taxpayer rights and do not limit, waive, or modify the SAT's statutory powers. Rather than changing Mexico's tax laws, the Agreement seeks to moderate how existing audit powers are exercised.

Shortly thereafter, Congress ratified Jennifer Krystel Castillo Madrid as head of the SAT's Large Taxpayers Unit. Her 2026 work plan emphasized improved processes for audits, refunds and rulings; risk-based audits targeting high-risk conduct; uniform review criteria to support legal certainty; enhanced taxpayer communication; and operational efficiency and coordination, including dedicated attention to foreign investors. She noted that large taxpayers represent only 0.02% of all taxpayers, but contribute roughly 52% of federal tax revenue, keeping the segment a clear priority. The Mexican Government’s stated objective continues to be greater revenue without new taxes, paired with sharper risk-based enforcement and dialogue with large taxpayers.

The enforcement strategy is selective rather than indiscriminate, concentrating on defined risk indicators, which includes invoicing shell entities and payroll-fronting schemes, taxpayers generating recurring tax losses, abusive deductions, undeclared income, mismatches between purchases or imports and sales, abuse of tax incentives, improper refunds, and omitted payroll withholdings. Cross-border exposure features prominently, with attention to transactions with low-tax jurisdictions, including transfer pricing, substance, and beneficial ownership, and to effective income tax rates falling below sector benchmarks. AI and risk indicators will drive audit programming and reduce discretionally, though final decisions will remain with specialized human teams.

Both developments converge on a common audit methodology: as a general rule, one fiscal year per taxpayer through a single comprehensive review, representative sampling rather than full information requests, and uniform criteria intended to reduce overlapping examinations and discretion. The Agreement also reinforces adherence to statutory procedures, applicable deadlines, non-retroactivity principles, and limitation periods.

Agreement 68/2026 also calls for less disruptive enforcement measures, including treating temporary suspension of Digital Tax Certificates (which are needed by Mexican taxpayers to issue tax invoices) as a measure of last resort, and encourages more efficient refund and regularization processes. Whether these objectives translate into day-to-day practice will depend on how the SAT implements them in future examinations.

Mexico

Agreement 68/2026 and New Large Taxpayers Unit Leadership Signal a More Focused, Risk-Based Audit Approach (Continued)

PwC observation:

These developments should not be interpreted as signaling reduced enforcement. Rather, they point to more selective, data-driven enforcement, with greater visibility into the factors the SAT may use to select and scope audits. For MNEs, audit risk will increasingly depend not only on formal compliance, but also on how the taxpayer's profile compares with peers and with the SAT's own data.

Companies should therefore consider conducting an audit readiness assessment through a "SAT lens", evaluating their exposure to the announced risk indicators, including recurring losses, below-sector effective tax rates, significant refund positions, cross-border related-party payments, and outsourcing or payroll structures. The exercise should also assess whether material or outlier positions are supported by a clear economic rationale and whether the underlying documentation and data are consistent across CFDIs, e-accounting, financial statements, customs information, and transfer pricing documentation. For cross-border and intercompany flows, contemporaneous evidence of substance and benefit received will remain particularly relevant. APAs and MAPs may also merit consideration where appropriate. More broadly, strong documentation, transaction traceability, well-supported transfer pricing positions, and timely compliance remain essential to audit readiness and effective controversy management.

If you have operations or investments in Mexico, or are currently undergoing a tax audit, please contact PwC Mexico's International Tax Services team to discuss how these developments may affect your particular circumstances.

墨西哥
無形資產攤銷扣除的審查更加嚴格

墨西哥最近的法院判決與稅務查核實務顯示，法院和墨西哥稅務機關在審查無形資產的可扣除性時，採取了更嚴格的立場，特別是針對跨境和關係人架構及交易。

如果沒有明確的證據或資料可支持企業確實支付取得無形資產的款項，墨西哥稅務機關和法院越來越常對無形資產的攤銷和扣除提出質疑並否決。即使相關無形資產明顯和企業業務有關，或者明顯有助產生應稅收入（也就是屬於營業費用），仍然可能被否決。這反映出稅務機關轉向更嚴格執行法定要求，並以較形式化的標準來認定何種投資會被視為可扣除的投資。

這個趨勢影響了許多常見安排，包括商標、軟體授權以及其他與合約或行銷相關的無形資產的取得、授權或使用。涉及延期支付、附條件支付或文件記錄不明確對價的架構，似乎正受到高度關注，特別是在跨境或集團內部的交易中。

另外，雖然墨西哥所得稅法通常允許對某些與業務相關的無形資產進行攤銷，但是最近的法院判決再次強調，扣除額的規定必須從嚴解釋，而且只有在完全符合所有法律條件的情況下才能適用。實務上，這代表有沒有付款以及付款的時間點，已經成為判斷是不是允許攤銷扣除的核心重點。

根據最近的案件和查核經驗，稅務機關和法院強調以下主題：

- 付款是前提條件：如果沒有相關無形資產的付款證明，稅務機關會對攤銷提出質疑。如果沒有經濟資源流出，扣除可能會被拒絕。
- 延期付款架構：涉及長期或分期付款的安排正受到更嚴格的審查，稅務機關會仔細審查是不是應當把攤銷延後到實際付款時才進行。
- 租稅協定保障有限：租稅協定可能會減免權利金或類似款項的扣繳稅，但這些協定不能凌駕於墨西哥稅法中有關可扣除性的國內法要求之上。
- 查核行動：稅務機關可能會讓查核立場和這些判決先例保持一致，特別是在涉及關係人和跨境架構審查的查核案件。

整體來說，這些進展與墨西哥更廣泛的執法趨勢一致，也就是關注經濟實質和形式上的合規，這也符合受到稅基侵蝕與利潤移轉(Base Erosion and Profit Shifting, BEPS)啟發的查核策略。

對在墨西哥營運的跨國集團來說，在這種環境下，加上墨西哥稅務機關採取的其他查核措施，可能使企業面臨更高的稅務風險，包括被否准高價值無形資產的攤銷扣除、增加應稅所得和現金稅負、因查核調整而產生罰鍰和利息，以及長期智慧財產權和授權安排面臨更大的不確定性。

採用智慧財產權集中持有模式或延期支付對價機制的集團，可能需要密切關注這些最新進展。主動檢視現有架構，並把重點放在付款機制、佐證文件，以及法律合約、會計記錄和稅務申報資料是否一致，將有助發現並降低潛在的風險。

Mexico
Increased scrutiny on deductibility of intangible assets

Recent judicial decisions and tax audit practices in Mexico indicate a more restrictive approach by both the courts and the Mexican Tax Authority when reviewing the deductibility of intangible assets, particularly for cross border and related party structures and transactions.

Mexican Tax Authorities and courts increasingly have been challenging and objecting to the amortization and deduction of intangible assets where there is no clear evidence or support of an actual payment for the acquisition of the intangible asset, regardless if such intangible asset is clearly relevant for the business in question or it clearly contributes to the generation of taxable income (i.e., it is a business expense). This reflects a shift towards stricter enforcement of statutory requirements and a more formal view of what constitutes a deductible investment.

This trend affects a broad range of common arrangements, including the acquisition, licensing, or use of trademarks, software licenses, and other contractual or marketing related intangibles. Structures involving deferred, contingent, or unclearly documented consideration appear to be receiving heightened attention, particularly in cross border or intragroup situations.

Furthermore, while the Mexican Income Tax Law generally allows the amortization of certain business-related intangible assets, recent court rulings have reiterated that deductions must be interpreted narrowly and applied only where all legal conditions are clearly met. In practice, this means that the existence and timing of payment have become a central focus in determining whether an amortization deduction is allowed.

Based on recent cases and audit experiences, tax authorities and courts have been emphasizing the following themes:

- **Payment as a prerequisite**: Authorities are questioning amortization where there is no payment evidence for the intangible asset in question. In the absence of an economic outflow, deductions are being denied.

- **Deferred payment structures**: Arrangements involving long term or installment payments are under closer review, with authorities scrutinizing whether amortization should be deferred until payment occurs.

- **Limited treaty protection**: Tax treaties may provide relief from withholding taxes on royalties or similar payments, but they do not override domestic requirements for deductibility under Mexican tax law.

- **Audit activity**: The tax authority might be expected to align audit positions with these judicial precedents, especially in audits involving the review of related party and cross border structures.

Overall, these developments are consistent with a broader enforcement trend in Mexico focused on economic substance and formal compliance, in line with BEPS inspired audit strategies.

For multinational groups operating in Mexico, this environment may result in increased exposure, along with other audit initiatives from the Mexican tax authority, including the denial of amortization deductions on valuable intangibles, higher taxable income and cash tax costs, penalties and interest following audit adjustments, and greater uncertainty surrounding long term IP and licensing arrangements.

Groups relying on centralized IP ownership models or deferred consideration mechanisms may wish to closely monitor these developments. A proactive review of existing structures focusing on mechanics for payment, support documentation, and alignment between legal agreements, accounting records, and tax filings may help identify and mitigate potential risks.

卡達
稅務總局在 Dhareeba 平台啟動支柱二註冊

卡達稅務總局(General Tax Authority, GTA)在2026年8月2日啟動了全球最低稅負制(Global Minimum Tax)與國內最低稅負制(Domestic Minimum Top-up Tax, DMTT)的註冊登記。卡達稅務總局也發布了詳細的註冊與合規框架指南。這份指南釐清了稅務總局將如何透過 Dhareeba 入口網站來管理支柱二的相關事務。

核心要點

隨著卡達稅務總局發布支柱二註冊與合規框架指南，納入適用範圍的跨國企業集團應當立刻評估並遵守卡達支柱二制度下的義務。

關鍵行動包括：

- 確定集團是不是落入卡達支柱二規則的範圍。
- 識別適合的指定本地實體(Designated Local Entity, DLE)，來負責履行集團在卡達的支柱二義務（如果適用的話）。
- 在規定的時間內，透過 Dhareeba 入口網站完成所要求的註冊登記。
- 估列2025會計年度的國內最低稅負制(DMTT)的稅負（如果先前還沒有估算）。
- 了解在支柱二框架下適用的申報義務、法定期限以及持續的合規要求。
- 建立適合的內部治理、數據收集和報告流程，來支持持續的合規工作。
- 檢視不合規可能帶來的財務和行政後果，包括這個框架下適用的處罰。

資誠觀點

理解並妥善因應卡達的支柱二框架，需要深入了解經濟合作暨發展組織(Organisation for Economic Co-operation and Development, OECD)的全球最低稅負制規則，以及卡達稅務總局的行政要求。考慮到新要求的複雜性以及嚴格的合規時間表，受到影響的集團應當儘早開始準備評估，才能有充足的時間來完成註冊流程，並落實必要的治理和報告程序。

Qatar
General Tax Authority Launches Pillar Two Registration on the Dhareeba Platform

Qatar's General Tax Authority (GTA) launched registration for the Global Minimum Tax and Domestic Minimum Top-up Tax on 2 August 2026. The GTA also issued a detailed Registration and Compliance Framework Guide. The guide clarifies how the GTA will administer Pillar Two through the Dhareeba portal.

Key takeaways

With the introduction of the GTA Pillar Two Registration and Compliance Framework Guide, in-scope MNE groups should immediately assess and comply with their obligations under Qatar's Pillar Two regime.

Key action include:

- Determining whether the group falls within the scope of Qatar's Pillar Two rules.
- Identifying the appropriate Designated Local Entity (DLE) responsible for fulfilling the group's Pillar Two obligations in Qatar, where applicable.
- Completing the required registration through the Dhareeba portal within the prescribed timeframe.
- Determining the FY25 Domestic Minimum Top-up Tax (DMTT) provision, where this has not already been quantified.
- Understanding the applicable filing obligations, statutory deadlines, and ongoing compliance requirements under the Pillar Two framework.
- Establishing appropriate internal governance, data collection, and reporting processes to support ongoing compliance.
- Reviewing the potential financial and administrative consequences of non-compliance, including the applicable penalties under the framework.

For more information read our Tax Insight.

PwC observation:

Navigating Qatar's Pillar Two framework requires a thorough understanding of both the OECD Global Minimum Tax rules and the GTA's administrative requirements. Given the complexity of the new requirements and the strict compliance timelines, affected groups should begin their readiness assessment as early as possible so they have sufficient time to complete the registration process and implement the necessary governance and reporting procedures.

新加坡
新加坡基金稅務優惠制度的變更

新加坡金融管理局(Monetary Authority of Singapore, MAS)在2026年7月31日發布了 FDD Cir 05/2026 號通函。這份通函提供了1947年所得稅法中多項基金稅務優惠制度的更新資訊。

通函的主要變更包括：

a) 取消了非單一家族辦公室基金在特定投資中的年度最低管理資產規模條件；

b) 重新調整了單一家族辦公室基金的適用條件；以及

c) 取消了實體投資貴金屬要符合特定投資時的5%上限規定。

資誠觀點

這份通函中公布的變更是極其正面的進展，特別是對非單一家族辦公室的基金來說更是這樣，因為它取消了年度最低特定投資管理資產規模的維持條件，而這個條件過去一直是所得稅法第 13O 條、第 13OA 條和第 13U 條優惠中，商業上最敏感的其中一部分。取消實體投資貴金屬列為特定投資時的5%上限，將可以給予基金更大的投資組合彈性，並減少合規上的阻礙。更廣泛地說，通函還針對一些事項提供了實用的澄清，包括代幣化的特定投資、由多家新加坡基金管理公司共同管理、限制投資在基金投資人家族的營運企業，以及免除某些獲得稅務優惠的新加坡有限合夥基金國外投資人的稅務申報義務。

Singapore
Changes to the Singapore fund tax incentive schemes

The Monetary Authority of Singapore issued circular FDD Cir 05/2026 on 31 July 2026. It provides updates to the various fund tax incentive schemes of the Income Tax Act 1947.

The circular's headline changes include:

a) the removal of the annual minimum assets under management in designated investments (AUM in DI) condition for non-single family office (non-SFO) funds;

b) the recalibration of the conditions for single family office (SFO) funds; and

c) the removal of the 5% cap for physical investment precious metals (IPMs) in qualifying as designated investments (DI).

For details, refer to PwC's Tax Bulletin

PwC observation:

The changes announced in this circular are a positive development, particularly for non-SFO funds, as it removes the annual minimum AUM in DI maintenance condition that had become one of the more commercially sensitive aspects of the section 13O, 13OA and 13U schemes. The removal of the 5% cap on physical IPMs to be treated as DI should give funds greater portfolio flexibility and reduce compliance friction. More broadly, useful clarifications have been provided on matters including tokenised DI, co-management by multiple Singapore FMCs, restrictions on investments in operating businesses of a fund investor's family and relief from tax filing obligations for certain foreign investors in incentivised Singapore limited partnership funds.

新加坡
新加坡國內稅務局針對集團內部財產處分利得是資本性質的預先函釋

新加坡國內稅務局(Inland Revenue Authority of Singapore, IRAS)在2026年8月3日發布了一份預先函釋摘要，確認一家新加坡公司因集團內部重組，向關係人出售長期策略性投資不動產所實現的利得，是資本性質，所以不需要課稅。新加坡國內稅務局是在考量了下列貿易的商業特徵(badges of trade) 後作出這項判斷：

- 公司取得資產時的意圖
- 資產的實際用途
- 持有期間，每項資產的持有時間都超過15年
- 處分資產時的具體情況
- 沒有與資產相關的融資安排。

資誠觀點

區分資本性利得與收益性所得極其重要，因為前者在新加坡是不需要課稅的。不過，這種評估高度取決於個案事實，而且當利得金額很大時（不動產交易中極其常見），通常會引起新加坡國內稅務局的密切審查。具備有利事實並有完整文件佐證的納稅義務人，可以考慮申請預先函釋，在事前確定利得是資本性質，從而避免在申報所得稅後，與稅務局發生曠日持久的爭議。

Singapore
IRAS advance ruling on intra-group property disposal gains as capital in nature

The Inland Revenue Authority of Singapore (IRAS) published an advance ruling summary on 3 August 2026 confirming that gains realised by a Singapore company on the sale of long-term strategic investment properties to related parties pursuant to an internal group restructuring were capital in nature and therefore not taxable. The IRAS arrived at this position after considering the usual badges of trade including:

- The company's intention at the time of acquisition
- The use to which the properties had been put
- The holding period, which exceeded 15 years for each of the properties
- The circumstances for the disposals
- The absence of any financing arrangements relating to the properties.

PwC observation:

It is important to distinguish capital gains from revenue as the former are not taxable in Singapore. However, this assessment is highly fact-dependent and typically attracts the IRAS' scrutiny when gains are sizable, as is frequently the case in real property transactions. Taxpayers with a favourable fact pattern supported by good documentation may wish to similarly consider seeking an advance ruling to secure upfront certainty that the gains are capital in nature in order to avoid protracted disputes with the IRAS after the tax return is filed.

新加坡
新加坡國內稅務局發布加密資產申報框架與共同申報準則修正指南

2026年8月11日，2026年所得稅（國際稅務合規協議）（加密資產申報框架）規則已經通過，規則將加密資產申報框架(Crypto-Asset Reporting Framework, CARF)的要求納入新加坡國內法，並將在2027年1月1日開始實施。同日，新加坡國內稅務局發布了電子稅務指南「加密資產申報框架（第一版）」，給受到影響的實體與個人提供指引，特別是應申報新加坡加密資產服務提供商(Reporting SGCASPs)，協助受影響的實體與個人理解加密資產申報框架和相關合規義務。這份電子稅務指南需要與先前公布的常見問題、新加坡國內稅務局網站上的資訊，以及經濟合作暨發展組織(OECD)發布的加密資產申報框架資源搭配閱讀。

2016年所得稅（國際稅務合規協議）（共同申報準則）規則以及2020年所得稅（國際稅務合規協議）（美利堅合眾國）規則的修正內容，也在2026年8月11日刊登在政府公報，主要目的是納入經濟合作暨發展組織在2023年對共同申報準則(Common Reporting Standard, CRS)進行的修正。新加坡國內稅務局也已經相對應地修正了共同申報準則的電子稅務指南。相關修正一般將從2027年1月1日開始生效。

資誠觀點

新加坡在加密資產申報框架下的首次資訊交換將針對2027年日曆年度資料，預計在2028年9月進行。應申報的新加坡加密資產服務提供商需要對所有建立業務關係的加密資產用戶進行盡職調查，並在相關交易發生之日曆年度結束後的5月31日以前，向新加坡國內稅務局申報相關的用戶和交易資料。接著，新加坡國內稅務局會把這些資料，傳送給與新加坡簽署了加密資產申報框架主管當局協議的相關國家或地區的稅務機關。

Singapore

IRAS publishes guidance on Crypto-Asset Reporting Framework (CARF) and amendments to the Common Reporting Standard

On 11 August 2026, the Income Tax (International Tax Compliance Agreements) (Crypto-Asset Reporting Framework) Regulations 2026, which incorporate the requirements of the CARF into Singapore's domestic legislation, were enacted and will come into operation on 1 January 2027. On the same day, the Inland Revenue Authority of Singapore (IRAS) published an e-Tax Guide 'Crypto-Asset Reporting Framework (First Edition)' to provide guidance to affected entities and individuals, particularly Reporting Singaporean Crypto-Asset Service Providers (Reporting SGCASPs), in understanding the CARF and their compliance obligations. The e-Tax Guide is intended to be read together with previously published FAQs and information on the IRAS website as well as CARF resources published by the OECD.

Amendments to the Income Tax (International Tax Compliance Agreements) (Common Reporting Standard) Regulations 2016 and the Income Tax (International Tax Compliance Agreements) (United States of America) Regulations 2020 were also gazetted on 11 August 2026, mainly to incorporate the OECD's 2023 amendments to the CRS. The IRAS has revised its e-Tax Guide on the CRS accordingly. The amendments generally will come into effect on 1 January 2027.

PwC observation:

Singapore's first exchange of information under the CARF will relate to calendar year 2027 and is slated to take place in September 2028. Reporting SGCASPs are required to conduct due diligence on all Crypto-Asset Users with whom they have established relationships with and report relevant user and transaction details to the IRAS by 31 May following the calendar year in which the relevant transactions were carried out. The IRAS will then transmit the information to the tax authorities of the relevant jurisdictions with which Singapore has a Competent Authority Agreement for CARF.

荷蘭

荷蘭更新反避稅指令二政策法令，為納稅義務人提供實用的澄清說明

荷蘭財政部國務秘書修正了有關荷蘭執行歐盟反避稅指令二(Anti-Tax Avoidance Directive II, ATAD II)（hybrid mismatch rules/混合錯配規則）的法令，為荷蘭納稅義務人提供了實用的澄清說明。

全球無形資產低稅所得(GILTI) /淨受控外國公司測試所得(NCTI) 扣除額不被視為反避稅指令二下的「重複扣除」

在反避稅指令二下，如果某項付款或費用導致了重複扣除，或者產生了「有扣除但沒有相對應計入所得」的情況，這項費用認列可能會被剔除。受控外國公司機制可能將一筆付款視為「計入另一個實體的應稅所得」，在這種情況下，混合錯配規則就不適用。要符合條件，相關付款或報酬須按照一般的法定稅率全額課稅，且不能有針對這項付款或報酬的外國已納稅額扣抵。如果因受控外國公司所得而導致稅基減少，就不符合這些條件。

在最近的政策法令中，荷蘭財政部國務秘書釐清了美國的全球無形資產低稅所得（Global Intangible Low-taxed Income, GILTI，適用到2025年）與淨受控外國公司測試所得（Net CFC Tested Income, NCTI，自2026年起適用）制度，與荷蘭混合錯配規則間的交互影響。在GILTI下，美國股東的應稅GILTI稅基最高可以減少50%；在NCTI下，相關的減免最高可以達到40%。所以相關的CFC所得沒有完全按照一般的法定稅率課稅。先前已經明確的是，這種額外的美國CFC課稅，不構成荷蘭混合錯配規則下的「重複計入」。而現在也進一步釐清，GILTI或NCTI在荷蘭混合錯配規則下，也同樣不應導致任何「重複扣除」。

被忽略實體架構(disregarded structure)中成本加成情況的澄清

這項法令也為美國母公司旗下集團中，涉及被忽略實體架構的各種成本加成情況提供了澄清。先前，這些情況可能會導致荷蘭的扣除受到限制，然而在實際上，被忽略集團的全部所得在美國也都需要課稅。

為了符合反避稅指令二(ATAD II)指令的宗旨和範圍，並減輕重複課稅的情況，在涉及這類事實模式的各種特定成本加成情況，不應適用ATAD II下的扣除限制規則。荷蘭財政部國務秘書在諮詢歐盟委員會後，對這些範例提供了明確的解釋，歐盟委員會確認，因為應存在重複計入所得，所以ATAD II的限制在這些情況下不應適用。

資誠觀點

對集團內包含荷蘭納稅義務人的美國母公司集團來說，這些都是既有利且受歡迎的澄清。

在荷蘭的稅務實務中，先前就已經確定，GILTI或NCTI不構成荷蘭混合錯配規則下的「重複計入」所得。荷蘭財政部國務秘書現在確認，相同的邏輯在扣除端也是對稱適用的。這代表，當荷蘭納稅義務人扣除一筆成本，而美國股東在GILTI/NCTI制度下也同時考量了這筆成本時，在荷蘭反避稅指令二(ATAD II)下，這不構成「重複扣除」。

針對成本加成情況的澄清，為法令中所討論的特定情況提供了實用的指南。法令中的範例極其具體，需要依個案情況進行評估。納稅義務人如果在這些情況下遇到了潛在的扣除限制，可以考慮根據這些新說明，重新評估相關稅務立場。

The Netherlands
Updated Dutch policy Decree on ATAD II – Helpful clarifications for taxpayers

The Dutch State Secretary of Finance has updated the Decree on the Dutch implementation of the European ATAD II Directive (hybrid mismatch rules) with helpful clarifications for Dutch taxpayers.

GILTI/NCTI deduction not regarded as 'dual deduction' for Dutch ATAD II purposes

Under the ATAD II Directive, a deduction may be denied if a payment or expense gives rise to a dual deduction or a deduction without corresponding inclusion. A CFC measure can cause a payment to be regarded as 'included in the taxation' of another entity, in which case the hybrid mismatch rules do not apply. This requires that the relevant payment or remuneration is fully subject to tax at the regular statutory rate, and that no foreign tax credit is available in respect of that payment or remuneration. In the case of a tax base reduction for CFC income, these conditions are not met.

In his recent policy Decree, the Dutch State Secretary of Finance has clarified the interaction between the US Global Intangible Low-taxed Income (GILTI, through 2025) and Net CFC Tested Income (NCTI, as of 2026) regimes and the Dutch hybrid mismatch rules. Under GILTI, the US shareholder's taxable GILTI base could be reduced by up to 50%; under NCTI, the relevant reduction can be up to 40%. As a result, the relevant CFC income is not fully subject to tax at the regular statutory rate. It was already clear that this additional US CFC taxation did not constitute a 'dual inclusion' for purposes of the Dutch hybrid mismatch rules. It has now been clarified that GILTI or NCTI should also not result in any 'dual deduction' under the Dutch hybrid mismatch rules.

Clarification on cost-plus situations in disregarded structures

The Decree also provides clarifications for various cost-plus situations involving disregarded structures under US-headed groups in situations that could previously result in a deduction limitation in the Netherlands, while effectively all income of the disregarded group is also subject to tax in the United States.

In line with the purpose and scope of the ATAD II Directive and the mitigation of double taxation, the ATAD II-based deduction limitation rule should not apply in a variety of specific cost-plus situations involving this fact pattern. The Dutch State Secretary of Finance has provided clarity on these examples after consulting with the European Commission, which confirmed that it could be concluded that the ATAD II limitation should not apply in these cases since there should be dual inclusion income.

PwC observation:

These are beneficial and welcome clarifications for US-headed groups with Dutch taxpayers within their group.

It already was established in Dutch tax practice that GILTI or NCTI would not be expected to qualify as 'dual inclusion' income for purposes of the Dutch hybrid mismatch rules. The Dutch State Secretary of Finance has now explicitly confirmed that this same reasoning works symmetrically on the deduction side. This makes it evident that a cost item that is deducted by a Dutch taxpayer while that same cost is also taken into account by its US shareholder under the GILTI/NCTI regime, should not be regarded as a 'dual deduction' for Dutch ATAD II purposes.

The clarifications on the cost-plus situations provide helpful guidance on the specific situations discussed in the Decree. The Decree's examples are very specific and need to be assessed on a case-by-case basis. If you have encountered (potential) limitations in these situations, consider revisiting these positions in light of these new clarifications.

美國
財政部與國稅局發布四項大而美法案國際稅收擬議法規

在不到四週的時間內，財政部與國稅局發布了四套擬議法規，用來落實大而美法案(One Big Beautiful Bill Act, OBBBA)中的國際稅務變更，其中多項內容是進一步發展了先前通告中所預告的框架：

- **受控外國公司按比例分配份額與課稅年度結束規則（第951條和第951A條）（2026年8月26日）**：擬議法規通常會根據美國股東直接或間接持有受控外國公司股份的期間，分配F分部(subpart F)所得、測試所得和測試損失，主要採用每日比例分配的方法。擬議法規也要求，當一家企業成為或不再是CFC時，應結束課稅年度；持股變動超過50個百分點時，可選擇結束課稅年度；擴大申報表 Form 5471 上可能需要提供的持股變動資訊；落實過渡期股利規則；並針對2025年以後開始的境外公司課稅期間，逐步淘汰法規第 1.245A-5 條(Reg. §1.245A-5)的特別減免規則。

- **可扣除所得財產處分規則（第250條）（2026年8月20日）**：擬議法規針對一項新規定進行說明，也就是將銷售或以其他方式處分無形資產以及其他賣方需進行折舊、攤銷或折耗的其他類別財產所產生的所得與利得，排除在可扣除所得(Deduction Eligible Income, DEI)外。擬議法規在很大程度上和第 2025-78 號通告一致，增加了定義、範例和反避稅規則，將美國本土與國外合夥企業視為排除在外的賣方，並釐清了國外來源扣除所得(Foreign-Derived Deduction-Eligible Income, FDDEI)是DEI的一部分，所以金額不能超過DEI。

- **受控外國公司第987條豁免選擇（2026年8月14日）**：擬議法規將允許CFC選擇豁免適用，做出選擇後，CFC擁有的合格業務單位(Qualified Business Unit, QBU)以及某些合夥企業擁有的QBU，原則上不需要針對一般匯款或QBU終止計算或確認第987條的外幣折算損益，而關於計算與換算QBU所得和損失的規則仍繼續適用。在做出選擇以前產生的第987條損益，原則上會在120個月內分期確認，但是平均資產在5,000萬美元以下的特定QBU是例外情況，而且特定境內移入的不認列交易中會適用特別的利得確認規則。

- **受控外國公司會計年度過渡與先前課稅盈餘國外稅額抵減規則（第898條(c)款和第960條(d)款第(4)目）（2026年8月3日）**：擬議法規落實了廢除第898(c)(2)條規定的CFC延後一個月的申報選擇權；針對因而產生的第一個短期規定年度和後續年度間，如何分配特定國外稅款提供規則；並落實針對與第951A條已課稅盈餘及利潤(Previously Taxed Earnings and Profits, PTEP)分派相關的稅款，不允許抵減10%國外稅額的規定（這項規定適用在2025年6月28日以後結束的美國股東課稅年度所得）。擬議法規在很大程度上採納了第 2025-72 號和第 2025-77 號通告的框架，同時增加了四個可以改變國外稅款分配與時間點的選擇。

美國
財政部與國稅局發布四項大而美法案國際稅收擬議法規(續)

資誠觀點

雖然這四個擬議法規針對的是不同的條文，但都將OBBBA的幾項國際稅務變更，從法律或通知層級的框架轉化成更具體的運作規則。企業可能需要全面檢視交易安排、選擇適用、資料準備、申報作業及執行方式等。

交易與股權變動的影響：CFC按比例分配份額與第250條的擬議方案，對收購、處分和重組可能特別相關。在建議的比例分配份額規則下，在年度中處分CFC股份的股東，即使在年底時沒有持有CFC，可能仍然需要按其持股期間分配F分部所得或測試所得。當企業成為或不再是CFC時必須強制結帳，以及在發生特定重大持股變動後可以選擇結帳，這些規定也會影響計入時間點、第956條計算、國外稅款分配、短期申報以及買賣雙方間的資訊交換。第250條的建議方案同樣把資產和交易性質認定當作門檻考量，包括折舊或攤銷財產的歷史狀態，以及在軟體交易中轉讓權利的性質。

選擇權與模型試算考量：有幾項擬議方案提供了不同的選擇，這可能會根據納稅義務人的實際情況產生重大落差。第898條規則引入了四個影響特定國外稅分配與時間點的選擇權，這對外國已納稅額扣抵的可行性與時間點有潛在影響。第987條的CFC豁免選擇權可以減少例行性的第987條申報工作，但是納稅義務人應當權衡這項好處與以下因素：做出選擇以前產生的損益如何處理、未來通常不能確認第987條損失、一致性與撤銷的要求，以及特定對內重組可能產生的潛在利得。CFC按比例分配份額的擬議方案增加了另一個針對特定交易的決策：具控制權的第958(a)條美國股東，可以在特定持股減少超過50個百分點後，選擇結束CFC的課稅年度，但必須遵守詳細的程序與一致性要求。

資料與申報要求：納稅義務人應當評估現有的流程是不是能支持套用這些擬議方案所需的資訊與申報。CFC按比例分配份額規則提升了追蹤直接與間接股權變動、股份發行和贖回，以及流通在外股數的重要性，這些都是為了分配和申報 Form 5471 的目的。第250條可能需要歷史資產資訊，因為先前可折舊、攤銷或折耗的財產，在翻新、再製造或轉換為存貨後，仍然可能符合排除的規定。第960(d)(4)條也增加了追蹤PTEP的重要性，因為納稅義務人必須根據相關美國股東的計入年度是在2025年6月28日以前還是以後結束，來區分第951A條的PTEP。雖然第987條的選擇可以減少例行性的合規申報，但是納稅義務人仍然會需要相關資訊，來確定與折算QBU的所得或損失，並適用過渡和對境內交易規則。

提前適用與時間點：考慮提前適用的納稅義務人應當評估各個方案的特定要求，並在受影響的實體和關係企業間協調落實。例如，如果要提前適用CFC按比例分配份額的建議方案，要求納稅義務人及其關係企業必須完全且一致地套用擬議法規。納稅義務人也應當考量，影響其交易、架構或合規流程的條款，是不是需要在適用截止日期以前提出意見。

USA
Treasury and IRS issue four OBBBA international tax proposed regulation packages

In less than four weeks, Treasury and the IRS released four sets of proposed regulations implementing OBBBA international tax changes and, in several cases, building on frameworks previewed in earlier notices:

- **CFC pro rata share and tax year closing rules (Sections 951 and 951A) (26 August 2026)**: Proposed regulations generally would allocate subpart F income, tested income, and tested loss based on the period during which a US shareholder directly or indirectly owns CFC stock, generally using daily proration. The proposed regulations also would require a CFC tax year to close when a corporation becomes or ceases to be a CFC, permit an elective closing for certain ownership shifts exceeding 50 percentage points, expand ownership-change information potentially required on Form 5471, implement the transition-period dividend rule, and phase out the Reg. 1.245A-5 extraordinary-reduction rules for foreign corporation tax periods beginning after 2025.

- **DEI property disposition rules (Section 250) (20 August 2026)**: Proposed rules address the new exclusion from deduction eligible income (DEI) for income and gain from sales or other dispositions of intangible property and other property of a type subject to depreciation, amortization, or depletion by the seller. Largely consistent with Notice 2025-78, the proposed regulations add definitions, examples, and anti-abuse rules, treat domestic and foreign partnerships as excluded sellers, and clarify that foreign-derived deduction-eligible income (FDDEI) is a subset of DEI and therefore cannot exceed it.

- **CFC Section 987 exemption election (14 August 2026)**: Proposed rules would permit a CFC exemption election under which CFC-owned qualified business units (QBUs) and certain partnership-owned QBUs generally would not compute or recognize Section 987 foreign currency gain or loss on ordinary remittances or QBU terminations, while the rules for determining and translating QBU income and loss would continue to apply. Pre-election Section 987 gain or loss generally would be recognized over 120 months, subject to an exception for certain QBUs with average assets below $50 million, and special gain-recognition rules would apply to certain inbound nonrecognition transactions.

- **CFC tax-year transition and PTEP FTC rules (Sections 898(c) and 960(d)(4)) (3 August 2026)**: Proposed rules implement the repeal of the Section 898(c)(2) one-month CFC deferral election, provide rules for allocating certain foreign taxes between the resulting short first required year and the succeeding year, and implement the 10% foreign tax credit disallowance for taxes associated with distributions of Section 951A previously taxed earnings and profits (PTEP) attributable to US shareholder tax years ending after 28 June 2025. The proposed regulations largely adopt the frameworks in Notices 2025-72 and 2025-77, while adding four elections that can alter the allocation and timing of foreign taxes.

USA

Treasury and IRS issue four OBBBA international tax proposed regulation packages(Continued)

PwC observation:

Although the four packages address different provisions, together they move several OBBBA international tax changes from statutory or notice-level frameworks into more detailed operating rules. The proposals may require coordinated consideration across transactions, elections, data & reporting, and implementation.

Transaction and ownership impacts: The CFC pro rata share and Section 250 proposals may be particularly relevant to acquisitions, dispositions, and restructurings. Under the proposed pro rata share rules, a shareholder that disposes of CFC stock during the year may retain an allocation of subpart F income or tested income attributable to its ownership period even if it does not own the CFC at year-end. Mandatory closings when a corporation becomes or ceases to be a CFC, and elective closings following certain significant ownership changes, also can affect the timing of inclusions, Section 956 computations, foreign tax allocations, short-period reporting, and information exchanges between buyers and sellers. The Section 250 proposal similarly makes asset and transaction characterization a threshold consideration, including the historical status of depreciable or amortizable property and, for software transactions, the nature of the rights transferred.

Election and modeling considerations: Several of the proposals provide elections that can produce materially different results depending on a taxpayer's facts. The Section 898 rules introduce four elections affecting the allocation and timing of certain foreign taxes, with potential consequences for the availability and timing of foreign tax credits. The Section 987 CFC exemption election can reduce recurring Section 987(3) compliance, but taxpayers should weigh that benefit against the treatment of pre-election gain or loss, the inability generally to recognize future Section 987 losses, consistency and revocation requirements, and potential gain on certain inbound restructurings. The CFC pro rata share proposal adds another transaction-specific decision: controlling Section 958(a) US shareholders may elect to close a CFC's tax year following certain ownership decreases exceeding 50 percentage points, subject to detailed procedural and consistency requirements.

Data and reporting requirements: Taxpayers should assess whether existing processes can support the information and reporting need to apply the proposals. The CFC pro rata share rules increase the importance of tracking changes in direct and indirect ownership, stock issuances and redemptions, and outstanding share counts for allocation and Form 5471 reporting purposes. Section 250 may require historical asset information because previously depreciable, amortizable, or depletable property can remain within the exclusion after refurbishment, remanufacturing, or conversion to inventory. Section 960(d)(4) also increases the importance of PTEP tracking because taxpayers must distinguish Section 951A PTEP based on whether the related US shareholder inclusion year ended before or after 28 June 2025. Although the Section 987 election may reduce recurring compliance, taxpayers would continue to need information necessary to determine and translate QBU income or loss and apply the transition and inbound-transaction rules.

Early reliance and timing: Taxpayers considering early reliance should evaluate the package-specific requirements and coordinate implementation across affected entities and related parties. For example, early reliance on the CFC pro rata share proposal requires the taxpayer and its related parties to apply the proposed regulations in their entirety and consistently. Taxpayers also should consider whether provisions affecting their transactions, structures, or compliance processes warrant comments before the applicable deadlines.

For information on these proposed regulations, please see the PwC Tax Insights:

Treasury proposes new CFC pro rata share rules

Proposed regulations would ease Section 987 rules for CFCs

Proposed regulations address Section 898 transition rules and Section 960(d)(4) FTC disallowance

Proposed rules clarify Section 250 property dispositions

要聞

Judicial

司法

印度
最高法院駁回稅務機關針對板球直播權的權利金認定的特別許可上訴

本案爭點是限於板球比賽實況轉播或電視播送權利所支付的款項，在1961年所得稅法第9(1)(vi)條下是不是構成權利金。德里高等法院原判決認定，針對12個月內舉辦的系列賽事中，與實況播送權利相關的付款，不需要當作權利金來課稅。然而，稅務機關不服高等法院的判決，向最高法院提出上訴。最高法院准許稅務機關逾期提交特別許可上訴(Special Leave Petition, SLP)，但根據 Shine Satellite Public Company Limited 案件的裁定駁回了聲請。雖然最高法院的裁定中沒有單獨分析權利金的爭議，但駁回聲請的結果，讓「只就相關比賽直播傳輸權利所支付的款項不算是權利金」的原則維持不變。

高等法院的理由是，權利金是以具有持續性利益為前提。所以，如果合約允許被授權人錄製或保存訊號、重新播送，或是在未來、或在相關賽事結束後播放比賽，分析結果可能會有所不同。

資誠觀點

針對印度體育賽事或其他直播傳輸權利進行付款的跨國企業，應當檢視合約是限制在實況訊號播送，還是也授予了錄製、保存、重播或在相關賽事或期間過後以其他方式使用內容的權利。公司需要妥善保留相關合約和支持性文件，來證明被授權權利的範圍、期間和准許使用的情況。

India

Supreme Court dismisses Revenue’s SLP on royalty treatment of live cricket transmission rights

The issue is whether payments for rights limited to the live relay or telecast of cricket matches constitutes royalty under section 9(1)(vi) of the Income-tax Act, 1961. The underlying Delhi High Court decision held that payments for live telecast rights covering matches in a series held within 12-months were not taxable as a royalty. However, the Revenue challenged the High Court decision before the Supreme Court. The Supreme Court condoned the delay in filing the Special Leave Petition and dismissed it in view of its order in the case of Shine Satellite Public Company Limited. Although the Supreme Court’s order did not separately analyse the royalty issue, the dismissal left undisturbed the principle that payments for rights restricted to live transmission of the relevant matches are not royalties.

The High Court’s reasoning was that royalty presupposes an enduring benefit. Accordingly, the analysis may differ where the agreement permits the licensee to record or preserve the feed, re-telecast it, or show the matches in the future or beyond the relevant event.

PwC observation:

Multinationals making payments for Indian sports or other live-transmission rights should review whether the agreement is limited to live-feed exhibition or also grants rights to record, preserve, re-telecast, or otherwise use the content beyond the relevant event or period. Relevant agreements and supporting documentation showing the scope, duration, and permitted use of the licensed rights need to be retained by the company.

墨西哥
墨西哥聯邦稅務法院審查受益所有人

墨西哥聯邦稅務法院(Tribunal Federal de Justicia Administrativa, TFJA)發布了幾項各自獨立的判決先例，針對墨西哥租稅協定下支付股利和利息時的受益所有人概念進行審查。法院在這些判決中認定：如果根據合約安排或對相關事實與情況進行更廣泛的評估後，某一協定國的稅務居民實體實際上被要求把所得轉移給居住在第三國的關係人（即使這個第三國與墨西哥也簽有租稅協定），這個實體將不會被視為受益所有人。

這些判決強化了墨西哥在評估是不是有權享有租稅協定優惠時所採取的「實質重於形式」方法，並確認如果所得收受人不能證明對這筆收入具有實際控制權和享有經濟利益，可能會被拒絕適用較低的扣繳稅率或免稅優惠。這些判決在很大程度上和經濟合作暨發展組織(OECD)稅收協定範本的注釋一致，並顯示出主管機關越來越重視對涉及墨西哥來源所得的控股和導管架構進行事實和功能分析。

資誠觀點

納稅義務人應當檢視自身的控股公司或交易架構，特別是涉及墨西哥的股利、權利金和利息支付架構。同時也應當評估中間實體是不是有足夠的經濟實質，並妥善保留支持受益所有人的完整文件。依靠協定減免的現有安排，可能需要進行重組或準備額外的佐證文件，來減輕在墨西哥稅務機關進行查核時可能產生的扣繳稅款曝險。

Mexico
Mexican Federal Tax Courts examine beneficial ownership

The Mexican Federal Tax Court (Tribunal Federal de Justicia Administrativa – TFJA) issued several isolated precedents that examine the concept of beneficial ownership in the context of dividends and interest paid under Mexico's tax treaties. In these decisions, the court concluded that an entity resident in a treaty jurisdiction will not be regarded as the beneficial owner where, based on contractual arrangements or a broader assessment of the surrounding facts and circumstances, it is effectively required to transfer the income to a related-party resident in a third jurisdiction (even if the third jurisdiction has a tax treaty in place with Mexico).

These rulings reinforce Mexico's substance-over-form approach in assessing entitlement to tax treaty benefits and confirm that reduced withholding tax rates or exemptions could be denied where the recipient does not demonstrate effective control over, and economic enjoyment of, the income. The decisions are broadly consistent with the OECD Model Tax Convention Commentaries, and indicate an increased focus on the factual and functional analysis of holding and conduit structures involving Mexican-source income.

For more information see our PwC Insight.

PwC observation:

Taxpayers should review their holding company or transaction structures, especially for dividend, royalty, and interest payment structures involving Mexico. They also should assess whether intermediate entities have sufficient economic substance and maintain robust documentation supporting beneficial ownership. Existing arrangements relying on treaty relief could require restructuring or additional support to mitigate potential withholding tax exposure upon a Mexican tax authorities audit.

美國
稅務法院駁回第 245A 條限制

事件經過

美國稅務法院在2026年7月15日提交的判決意見中認定， Siemens Medical Solutions USA, Inc.針對2019年3月從境外子公司收到的股利，有權根據所得稅法第245A條全額適用股利扣除。法院得出結論：Temp. Treas. Reg. 1.245A-5T下有關特定特別處分的規則（即「特別處分規則」）不能減少這項扣除額，因為這項規則與明確的法律條文相衝突。

此案具有的重要意義

這項判決駁回了美國財政部試圖用來彌補過渡期差距的法規，這個過渡期差距是因「減稅與就業法案」(Tax Cuts and Jobs Act, TCJA)中不同的生效日期而產生。法院認為，美國財政部不能利用其制定法規命令的權限來增加國會沒有寫進法律的限制，即使財政部認為這項限制與國際稅務制度的更廣泛政策一致，且國會已經授予了有限的監管權限，也是如此。

這項判決緊隨稅務法院在Varian Medical Systems, Inc. & Subs. v. Commissioner, 163 T.C. 76 (2024) 案採取的理由，並套用了 Loper Bright案後的新框架，要求法院獨立判斷法律條文的最佳解釋。這再次強化了一個原則，即發布「必要或適當」法規命令的一般權限授予，並不允許財政部可以制定與意思明確的法規相抵觸的規則。

資誠觀點

如果納稅義務人在以前年度或未決案件中的第245A條稅務立場涉及特別處分規則的，應當識別受影響的年度、估算可能的調整金額，並考慮是不是適合提出保護性或積極退稅申請、更正申報，或是調整未決爭議案件中的立場。納稅義務人也應當考慮檢視用來支持法定合規分析的文件、相關受控外國公司的課稅年度、盈餘與分派的來源與時間點，以及先前採取的任何揭露立場。

USA
Tax Court rejects Section 245A limitation

What happened?

The United States Tax Court, in an opinion filed 15 July 2026, held that Siemens Medical Solutions USA, Inc. was entitled to a full dividends-received deduction under Section 245A for a dividend received from a foreign subsidiary in March 2019. The court concluded that the rules governing certain extraordinary dispositions under Temp. Treas. Reg. 1.245A-5T (the ‘ Extraordinary Disposition Rules’) could not reduce the deduction because the regulation conflicted with the clear statutory text.

Why is it relevant?

The opinion rejects a Treasury regulation that attempted to close a transition-period gap created by differing effective dates in the Tax Cuts and Jobs Act (TCJA). The court reasoned that Treasury may not use regulatory authority to add a limitation that Congress did not include in the statute, even where Treasury believes the limitation is consistent with the broader policy of the international tax regime and where Congress has granted limited regulatory authority.

The decision closely follows the Tax Court’s reasoning in Varian Medical Systems, Inc. & Subs. v. Commissioner, 163 T.C. 76 (2024), and applies the post-Loper Bright framework requiring courts to independently determine the best reading of the statute. It reinforces that a general grant of authority to issue ‘necessary or appropriate’ regulations does not permit Treasury to contradict an unambiguous statutory rule.

For more information read our Tax Insight

PwC observation:

Taxpayers with prior year or pending Section 245A positions involving the Extraordinary Disposition Rules should identify affected years, quantify potential adjustments, and consider whether protective or affirmative refund claims, amended returns, or changes to pending controversy positions may be appropriate. Taxpayers also should consider reviewing documentation supporting the statutory qualification analysis, relevant controlled foreign corporation tax years, the source and timing of earnings and distributions, and any disclosure positions previously taken.

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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中華產業國際租稅學會 敬邀加入會員

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

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

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

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

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