

國際租稅要聞

International Tax Newsletter



Welcome

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

我們希望本刊物對您有所幫助，並期待您的評論。

本期要聞

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作者：曾博昇 執業會計師 /李梅毓 協理

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專論

巴西聯邦稅務局更新全球反稅基侵蝕規則（GloBE Rules，即「支柱二」）下附加淨利社會貢獻稅（Additional CSLL）相關規定：對跨國企業集團之變更

巴西聯邦稅務局（RFB）於2026年6月19日發布第2,329/2026號規範性指令（IN RFB No. 2,329/2026），修訂其於2024年10月3日發布、用以規範附加淨利社會貢獻稅之第2,228/2024號規範性指令（IN RFB No. 2,228/2024）。

附加淨利社會貢獻稅係為在巴西實施合格國內最低補充稅（QDMTT）而設立；該稅制係依據經濟合作暨發展組織（OECD）包容性架構所制定之全球反稅基侵蝕規則（GloBE Rules）。

主要改變

附加淨利社會貢獻稅之集中繳納

IN 2,228/2024號規範性指令第70條規定，附加淨利社會貢獻稅由位於該司法管轄區內之成員實體繳納，並訂定應納稅額於該等成員實體間之分配標準。第2,228/2024號規範性指令已涵蓋以下可能性：由申報成員實體作出選擇，將集團所有位於巴西境內實體之附加淨利社會貢獻稅合併至單一實體，由該單一實體作為納稅人及責任方。

然而，關於如何向稅務機關正式辦理此項選擇的具體程序，先前並未詳細說明。巴西聯邦稅務局第 2,329/2026 號規範性指令則明確了如何識別有關集中繳納的選擇：該選擇將透過使用特定的個別繳納或集中繳納的繳稅代碼來進行，具體取決於同一跨國集團旗下的巴西成員實體所作出的選擇。

實務運作

- 關於採個別繳納或集中繳納之選擇，將以聯邦稅收徵收文件（DARF）上的不同代碼加以識別；
- 繳納金額及應納稅額將於 DCTFWeb 申報；
- 該項選擇對後續財政年度不生拘束力；集團得於每一期間決定附加淨利社會貢獻稅應採集中繳納或個別繳納方式。

有關附加淨利社會貢獻稅之計算，以及分配予各成員實體之附加淨利社會貢獻稅金額資訊（包括選擇由單一實體負責繳納之情形），應於附加淨利社會貢獻稅專屬之輔助申報中填報；該項輔助申報義務將由未來發布之規範性指令另行規定。

專論

巴西聯邦稅務局更新全球反稅基侵蝕規則（GloBE Rules，即「支柱二」）下附加淨利社會貢獻稅（Additional CSLL）相關規定：對跨國企業集團之變更

GloBE過渡性安全港規則（RSGT）適用方式之調整

對於財政年度（即財務報表結算日所屬年度；依支柱二立法定義為 Fiscal Year）與曆年不一致之跨國企業集團而言，適用以國別報告（CbCR）資料為基礎之 GloBE 過渡性安全港規則時，常見挑戰在於：用以編製國別報告之期間，可能與巴西計算附加淨利社會貢獻稅所依據之財政年度不一致。在此情況下，國別報告資訊可得之時點，尤其於國別報告係在其他國家提交時，可能與附加淨利社會貢獻稅之繳納期限產生時間落差。

範例

若某跨國企業集團其國別報告是採用於7月結束之財政年度，而巴西附加淨利社會貢獻稅之核定係依1月至12月之曆年（即規定下之財政年度）進行，則該集團於巴西繳納期限（7月）截止前，可能仍無法取得確認其是否符合安全港規則要件所需之全部資訊。實務上，這可能導致安全港規則是否適用之結論，須待國別報告財政年度結束後方能取得；而巴西附加淨利社會貢獻稅之繳納期限，則可能相當接近該等資訊可取得時間，甚至早於該等資訊之取得實間。

第 2,329/2026 號規範性指令透過提供集團以下兩項替代方式，解決適用過渡性安全港規則期間，因司法管轄區財政年度（供附加淨利社會貢獻稅目的使用）與國別報告財政年度不一致所產生之困境：

- 採用財政年度結束於該司法管轄區財政年度內之國別報告；或
- 採用財政年度開始於該司法管轄區財政年度內之國別報告。

範例

對於2025年1月1日至2025年12月31日之司法管轄區財政年度，若某集團之國別報告財政年度為7月1日至6月30日，該集團可選擇使用：

- 2024年7月1日至2025年6月30日之國別報告（該國別報告之財政年度結束於該司法管轄區財政年度內）；或
- 2025年7月1日至2026年6月30日之國別報告（該國別報告之財政年度開始於該司法管轄區財政年度內）。

重要提示：該項選擇一經作成即不可撤回，並適用於過渡性安全港規則所涵蓋之所有財政年度。因此，集團應於正式作成選擇前，就兩種適用情境進行試算及評估，因日後將不得再行修正。

專論

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輔助申報義務與應申報資訊

第 2,329/2026 號規範性指令亦明確規定，成員實體必須依據巴西聯邦稅務局將發布之規範性文件，提供計算附加淨利社會貢獻稅所需之全部資訊，包括與稅額於各成員實體間分配有關之資訊（第70條至第72條）。所作選擇將於為此目的設立之輔助申報義務中填報。

重點事項

鑑於上述實務影響，建議如下：

- **評估集中繳納之便利性：**在巴西擁有多個成員實體之跨國企業集團，應從營運及現金流角度評估集中繳納是否為最有效率之選項。若由某一巴西實體代表集團於巴西境內其他實體繳納附加淨利社會貢獻稅，應事先從法律、會計及稅務角度評估該等實體間之後續結算，尤其是相關文件、會計處理及該等結算之性質。
- **系統調整：**納稅義務人應依據其採用之繳納方式，確保正確使用DARF上之繳款代碼。
- **與國別報告對齊：**財政年度與曆年不一致之集團，應審慎選定適用過渡性安全港規則時所採用之國別報告；該選擇一經作成即不得撤回。
- **法規監測：**巴西聯邦稅務局仍將就附加淨利社會貢獻稅之輔助申報義務發布特定規範性文件，以明定申報資訊之細節。

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要聞

Legislation

立法

澳洲

擴大適用於外國居民的資本利得稅的規定已正式立法

澳洲政府先前提出修法，調整外國居民就澳洲土地及天然資源相關資本利得的課稅方式。該項修法(以下稱「新法」)現已正式通過，並適用於 2026年10月1日以後發生的資本利得稅 (Capital Gains Tax, CGT) 的事件。

根據新法，澳洲擴大了外國居民適用資本利得稅的範圍。新法新增「不動產」的法定定義，並擴大「應稅澳洲不動產」 (Taxable Australian Real Property, TARP) 的涵蓋範圍，預期將有更多與基礎建設、能源及天然資源有關的資產及權利被納入課稅範圍。另外，澳洲各州及領地過去對固定或安裝於土地上的物件可能有不同認定，新法也有助於降低因此產生的不確定性。

在判斷外國居民持有的非投資組合權益，例如公司股份或信託單位，是否屬於應課徵澳洲資本利得稅的「間接澳洲不動產權益」 (Indirect Australian Real Property Interest, IARPI) 時，現在也適用修正後的「主要資產測試」。

過去，主要資產測試原則上是在處分前進行立即的判斷；新法則改為，只要在資本利得稅事件發生前 365日內的任何時間點符合測試條件，該權益就可能被認定為IARPI。

進行大額股份或信託單位交易的納稅人也應特別留意：如果一筆或一組相關交易的金額達 5,000萬澳幣以上，但賣方主張跟買方所交易的權益不屬於IARPI，賣方必須將此主張通知澳洲稅務局局長。

如果未辦理上述通知，買方原則上必須從支付給賣方的價款中，按一定比例扣繳，目前扣繳率為 15%，並將該款項繳交澳洲稅務局。相關交易的金額必須合併計算，因此不能透過拆分交易的方式，使個別交易金額低於5,000萬澳幣門檻。

另外，在法案經澳洲國會審議期間，針對特定外國投資人處分符合條件的澳洲再生能源資產所適用的特定且有期限之 50% 資本利得稅 (CGT) 的優惠，其適用期間再延長十年，目前將適用至 2040 年 6 月 30 日止。

資誠觀點

新法擴大後的規定，可能會大幅增加外國投資人投資澳洲基礎建設、能源及天然資源相關企業時所面臨的澳洲資本利得稅 (CGT) 負擔。尤其是當企業的價值來自執照、各類權利，或固定、安裝於澳洲土地上的設備或設施時，更可能受到新規定影響。

值得注意的是，對於因新法而首次被納入課稅範圍的資產，法律並未允許依新法生效時的市場價值重新計算其稅務成本。因此，即使資產價值是在新法生效前增加，日後處分該資產時，這部分增值仍可能被納入澳洲資本利得稅的課稅範圍。

因此，外國投資人應依照新規定，重新檢視現有的持有架構及規劃中的交易，不宜繼續沿用依舊法所作的判斷或結論。

另外，對於交易金額達 5,000萬澳幣以上的股份或信託單位交易，交易雙方也應建立適當的內部程序及文件，以支持該權益「不屬於間接澳洲不動產權益 (IARPI) 」的聲明，並確保符合向澳洲稅務局局長辦理相關通知的要求。

Australia

Expanded CGT rules for foreign residents now law

The Australian Government's proposal to reshape how foreign residents are taxed on capital gains connected to Australian land and natural resources has been enacted and applies to capital gains tax (CGT) events from 1 October 2026.

Under the new law, Australia's foreign resident CGT base is broadened by a new statutory definition of 'real property' and a wider scope for Taxable Australian Real Property (TARP). This is expected to bring a broader range of infrastructure, energy and resource-related assets and rights within scope and should reduce the uncertainty that previously arose from differing Australian State and Territory treatment of things fixed or installed on land.

A revised principal asset test also now applies when determining whether a foreign resident's non-portfolio membership interest in an entity (for example, shares in a company or units in a trust) is an Indirect Australian Real Property Interest (IARPI) that would be subject to Australian CGT. The test may now be satisfied at any time during the 365 days preceding the CGT event, rather than only immediately before the disposal.

Those taxpayers with large share or unit transactions of at least AUD 50 million should also be aware of the requirement to notify the Commissioner of Taxation if it is asserted to the purchaser that the relevant interest is not IARPI. If not, the purchaser is obliged to withhold a proportion (currently 15%) of the purchase price and remit it to the Commissioner. Related transactions are aggregated, so a transaction cannot be split to fall below the threshold.

During its passage through Parliament, the targeted, time-limited 50% CGT discount that applies to certain foreign investors that dispose of eligible Australian renewable energy assets was extended by ten years such that it applies until 30 June 2040.

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

PwC observation:

The expanded rules may materially increase the Australian CGT exposure of foreign investors holding interests in infrastructure, energy, and resources businesses, particularly where value is derived from licences, rights, or other things fixed or installed on Australian land. Notably, there is no market value cost base reset for assets newly brought within the regime, so gains that accrued before commencement may still be taxed on a later disposal. Existing ownership structures and proposed transactions should therefore be reassessed under the new rules rather than relying on conclusions reached under the previous law. For share or unit transactions of AUD 50 million or more, parties should also establish procedures to support any declaration that an interest is not IARPI and to satisfy the associated Commissioner notification requirements.

義大利

跨境合併與最終虧損扣除

義大利第148/2026號法令第10條引進一套特別架構。在符合特定條件的情況下，義大利稅務居民公司於合併後，可以使用同一集團內位於其他歐盟或歐洲經濟區居民公司所產生的「最終稅務虧損」。前提是產生虧損的公司需位於歐洲經濟區，而其所在國必須已與義大利簽訂可確保有效交換資訊的協議。

這項規定適用於下列公司所產生的稅務虧損：

- 其他歐盟成員國的居民公司：沒有其他地域限制；
- 歐洲經濟區成員國的居民公司，包括挪威、冰島及列支敦斯登：該國必須已與義大利簽訂可確保有效交換資訊的協議。

要使用這些虧損，必須先完成一項合併交易，將外國公司的資產及稅務地位移轉給義大利居民公司。具體而言，適用於下列兩種合併情形：

- 新設合併：合併後成立一家新的義大利居民公司；
- 吸收合併：由一家既有的義大利居民公司吸收合併該外國公司。

只有在下列所有條件均同時符合時，這些虧損才能用來抵減合併後新設公司或存續公司的所得：

- a) 控制關係及持續性要求：參與合併的公司中，必須是其中一家公司控制其他公司，或所有參與合併的公司均由同一實體控制。另外，這項控制關係必須在產生虧損的課稅期間及合併生效日均已存在。
- b) 虧損必須具有最終性：相關虧損必須已確定無法在外國公司居住國使用。且須同時符合下列條件：
 - 1) 外國公司已停止經濟活動；
 - 2) 外國公司已將所有營業資產出售、移轉或以其他方式處分給第三方；
 - 3) 依該外國的法律，即使日後將外國公司的控制權移轉給第三方，這些虧損也不能再被使用或收回。

外國公司的「最終稅務虧損」，不能直接按照其原居住國法律計算出的金額予以認列，而必須依照義大利稅法重新計算。

這是實務操作上的重要步驟，也就是必須按照義大利計算營業所得的相關稅務規則，重新計算可使用的虧損金額。

資誠觀點

如果計畫重組歐盟或歐洲經濟區子公司的集團，而這些子公司仍有尚未使用的稅務虧損，應及早評估是否可透過跨境合併，將子公司併入義大利公司，讓這些虧損得以在義大利認列。

尤其是，企業應先盤點可使用的虧損金額，確認是否符合控制關係及其持續性的要求，並在當地顧問的協助下，確認這些虧損在外國當地已確定無法再使用。由於符合資格的虧損金額必須按照義大利稅法重新計算，因此應準備完整且充分的佐證文件，並從交易規劃初期，就將相關分析納入交易架構及時程安排。

集團也可針對以前年度的交易及課稅期間進行相同的評估，但以依適用的時效規定仍可提出主張或調整者為限。

這項作法目前尚未獲得確認，因此應審慎處理。不過，新規定落實了歐盟法院就「最終稅務虧損」所建立的原則。因此，即使義大利國內法規直到2026年才生效，企業仍可視個案事實及程序進行情況，評估是否能依據上述原則，就時效尚未屆滿的以前年度課稅期間提出稅務減免或救濟申請。

Italy

Cross-border merger and final loss relief

Article 10 of Legislative Decree 148/2026 introduces a specific framework allowing, under certain conditions, a company that is tax-resident in Italy to utilise, following a merger, the 'final' tax losses of companies resident in an EU or EEA State (that has an effective exchange of information agreement in place), belonging to the same group.

The provision applies to tax losses incurred by companies resident in:

- another EU Member State, with no additional territorial requirements;
- an EEA Member State (Norway, Iceland, Liechtenstein), provided that an agreement ensuring an effective exchange of information with Italy is in place.

The utilisation of losses is conditional upon the completion of a merger in which the foreign company's assets and tax position are transferred to a company resident in Italy. Specifically, the provision applies in two scenarios:

- Merger by formation of a new entity: resulting in a new company resident in Italy
- Merger by acquisition (incorporation): of the foreign company by a company already resident in Italy.

The losses may be offset against the income of the resulting or acquiring company only where all of the following conditions are simultaneously met:

a) Control and continuity requirement: one of the companies participating in the merger must control the other(s), or all participating companies must be controlled by the same entity. The control relationship must exist both in the tax periods in which the losses were incurred and at the effective date of the merger.

b) Finality of the losses: the losses must have become definitively unusable in the State of residence of the foreign company. Specifically, it is required that: (i) the foreign company has ceased its economic activity; (ii) the foreign company has disposed of or otherwise divested all business assets to third parties; (iii) under the legislation of the foreign State, the losses are not recoverable even in the event of a transfer of control of the company to third parties.

The foreign 'final' losses are not recognised in the amount resulting from the legislation of the State of origin: they must be recalculated in accordance with Italian tax legislation. This is an essential operational step requiring recomputation of the loss under Italian rules for the determination of business income

PwC observation:

Groups contemplating the reorganisation of EU or EEA subsidiaries with unutilised tax losses should assess at an early stage whether a cross-border merger into an Italian company could allow those losses to be recognised in Italy. In particular, clients should map the available losses, verify that the control and continuity requirements are met and confirm, with the support of local advisers, that the losses have become definitively unusable in the foreign jurisdiction. As the eligible amount must be recalculated under Italian tax rules, the analysis should be supported by robust documentation and incorporated into the transaction structure and timetable from the outset.

Groups may also consider performing the same assessment in respect of prior transactions and tax periods that remain open under the applicable statute of limitations. Although the point has not yet been confirmed and should therefore be approached with caution, the new provision implements principles developed by the Court of Justice of the European Union on final losses. Accordingly, depending on the specific facts and procedural position, it may be worth evaluating whether those principles could support a relief claim related to earlier open tax periods, notwithstanding that the domestic provision entered into force only in 2026.

義大利

新增常設機構的會計要求，並提高支付予歐洲退休基金的股利扣繳稅率

《綜合法令》(Omnibus Decree) 針對非居民企業在義大利設立的常設機構 (Permanent Establishment, PE)，新增相關稅務遵循要求；同時，特定歐洲退休金工具 (pension vehicle) 取得義大利來源股利時，適用的扣繳稅率也有所提高。

義大利常設機構

依《綜合法令》規定，義大利常設機構的損益，必須根據單獨編製的損益表及資產負債表計算。這些財務報表應依適用於性質相近之義大利居民實體的會計準則編製。

上述財務報表最遲必須在同一會計年度所得稅申報期限前，透過合格時間戳記或其他具有法律效力的方式，取得法律上可確認的日期。例如，採曆年制作為會計年度的納稅義務人，原則上應於次年10月31日前完成。

另外，相關會計資料也必須填報於所得稅申報書的專用附表中。

這些規定自2026年12月31日仍在進行中的會計年度開始適用。因此，對採曆年制的納稅義務人而言，第一次適用的申報期限為2027年10月31日。

支付予歐洲退休金工具的股利

《綜合法令》第26條修正義大利國內的股利扣繳稅制度。義大利來源股利如支付給下列對象，適用的扣繳稅率將由11%提高至20%：

- 設立於歐盟成員國的退休基金；
- 設立於符合資格之歐洲經濟區國家的退休基金；或
- 泛歐洲個人退休金商品 (Pan-European Personal Pension Products, PEPP) 的外國子帳戶。

這次修法僅調整扣繳稅率，扣繳稅的適用範圍、稅捐性質及徵收方式均維持不變。

新的20%扣繳稅率適用於自2026年8月12日起支付的股利。



Italy

New PE accounting requirements and increased withholding tax on dividends to European pension funds

The Omnibus Decree introduces new compliance requirements for Italian permanent establishments (PEs) of non-resident enterprises and increases the withholding tax on Italian-source dividends paid to certain European pension vehicles.

Italian permanent establishments

The Omnibus Decree requires that profits and losses of Italian PEs are determined on the basis of a separate profit-and-loss and balance-sheet statement prepared under the accounting principles applicable to comparable Italian-resident entities. The amendment requires this statement to be assigned a legally certain date by the deadline for filing the income tax return for the same fiscal year (e.g., 31 October of the following year for calendar-year taxpayers), through a qualified time stamp or another legally valid method. The accounting data must also be reported in a dedicated schedule of the income tax return.

The requirements apply starting from the fiscal years in progress on 31 December 2026. Therefore, the first deadline for calendar-year taxpayers is 31 October 2027.

Dividends paid to European pension vehicles

Article 26 of the Omnibus Decree amends the domestic withholding tax regime for dividends by increasing from 11% to 20% the rate applicable to Italian-source dividends paid to pension funds established in an EU Member State or a qualifying EEA jurisdiction, and to foreign sub-accounts of Pan-European Personal Pension Products (PEPPs). The amendment changes only the applicable rate, leaving the scope, nature, and collection mechanics of the withholding tax unchanged. The 20% rate applies to dividends paid from 12 August 2026.



紐西蘭

非居民承包商稅免稅門檻擬提高至75,000紐西蘭元

非居民承包商稅 (Non-resident Contractors' Tax · NRCT) 是一種扣繳稅，通常適用於支付給非居民的款項，前提是該非居民在紐西蘭境內從事承包工作或提供服務。

最新提出的法律草案，擬將NRCT在12個月期間內適用的小額免稅門檻，由15,000紐西蘭元提高至75,000紐西蘭元。

如果新規定正式通過，金額門檻及92日門檻也將改採以「單一付款人」的方式判斷。換句話說，紐西蘭付款人原則上只需考量自己與該非居民承包商簽訂的一份或多份合約，不必再將該承包商為其他紐西蘭付款人從事的活動一併納入考量。

另外，部分風險較低的非居民承包商，如果符合特定的紐西蘭登記及稅務遵循條件，也可排除適用NRCT。上述修法預計自2027年4月1日起適用。

資誠觀點

提高免稅門檻並改採「單一付款人」判斷的方式後，預計可大幅降低金額較小的跨境承包交易的扣繳負擔及稅務遵循成本。

經常聘用境外承包商的紐西蘭企業，應以該法案預計於2027年3月底前通過為前提，在2027年4月1日前重新檢視其NRCT處理流程，以及合約中的稅負補償條款 (gross-up clauses) 。



New Zealand

Non-resident contractors' tax threshold to increase to NZ\$75,000

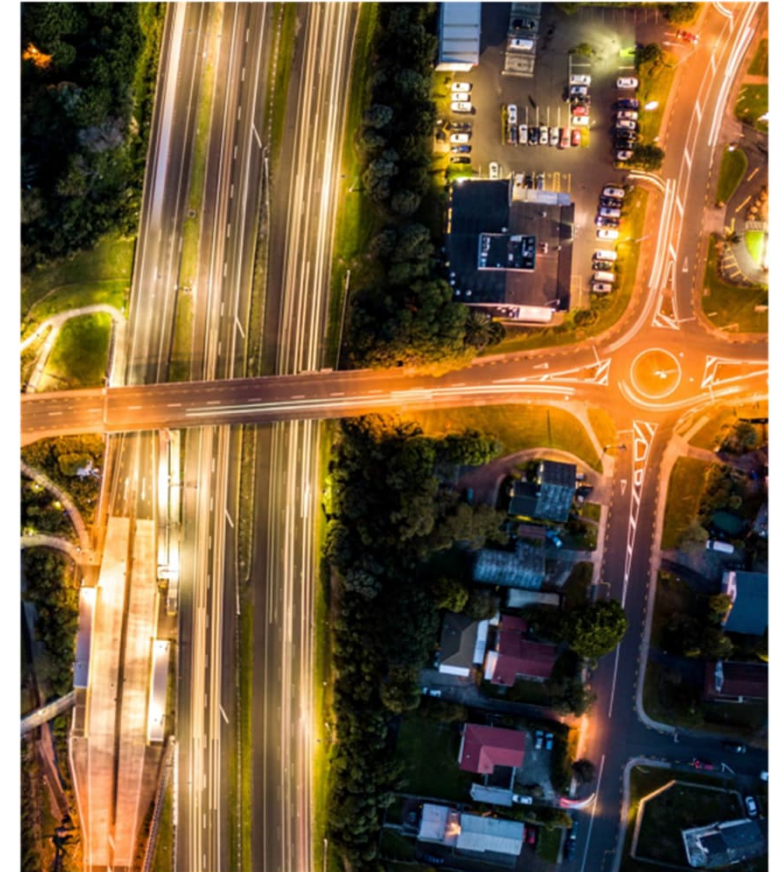
Non-resident contractors' tax (NRCT) is a withholding tax that generally applies to payments made to non-residents for contract work or services performed in New Zealand.

Newly introduced draft legislation proposes to increase the NRCT monetary de minimis exemption from NZ\$15,000 to NZ\$75,000 for payments in a 12-month period.

The new rules, if enacted, also would apply a 'single-payer' approach to the monetary and 92-day thresholds, so a New Zealand payer generally considers its own contract or contracts with the non-resident contractor rather than the contractor's wider New Zealand activity for other payers. Certain low-risk non-resident contractors also would be excluded where specified New Zealand registration and compliance criteria are met. The changes are proposed to apply from 1 April 2027.

PwC observation:

The higher threshold and single-payer approach should materially reduce withholding and compliance costs for lower value cross-border engagements. New Zealand businesses that regularly engage offshore contractors should review NRCT processes and contract/gross-up clauses ahead of 1 April 2027 on the assumption that the legislation will be enacted towards the end of March 2027.



葡萄牙

SIFIDE II研發租稅優惠及研發投資基金

於8月21日公布的第170/2026號法令，將名為SIFIDE II的研發租稅優惠制度延長至2026年底，同時也修正適用於研發投資基金的相關架構。

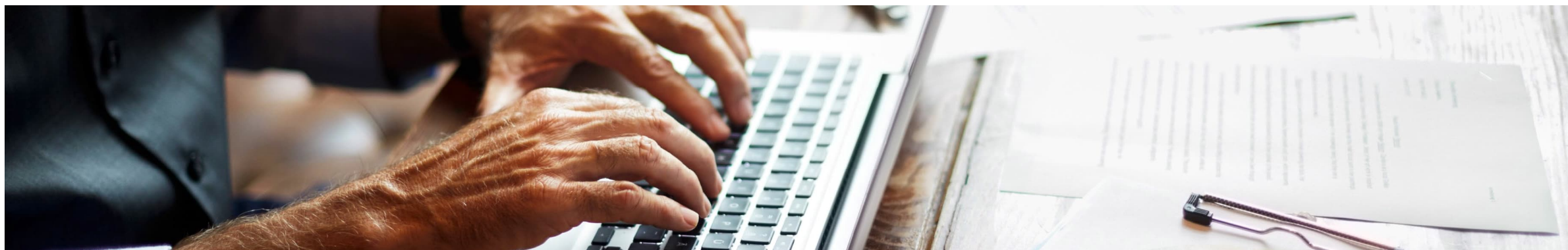
這次最重要的修正之一，是未來透過研發基金進行的新投資，將不再符合SIFIDE II租稅抵減的適用資格。

針對既有的基金投資，新法訂有過渡規定；另外，也增加相關防範措施，以確保基金資金確實用於真正的研究與發展活動。

資誠觀點

目前適用SIFIDE II制度，或透過研發基金進行投資的企業，應全面檢視修正後的規定，了解其對既有投資組合及未來投資計畫的影響。

由於透過研發基金進行的新投資將不再適用租稅優惠，而既有投資則適用過渡規定，因此企業應立即重新評估其研發租稅抵減策略，並考慮調整投資方式，以充分運用新制度下仍可享有的優惠。



Portugal

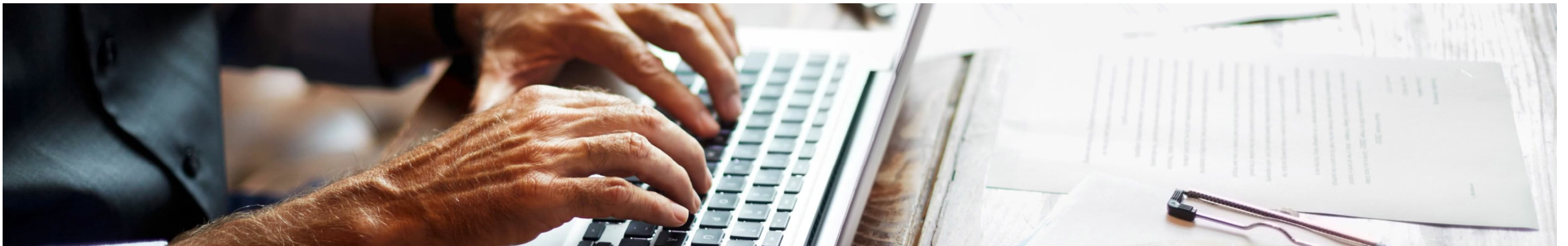
SIFIDE II and R&D investment funds

Decree-Law No. 170/2026, published on 21 August, prolongs the availability of the R&D tax incentive scheme known as SIFIDE II through to the end of 2026, while also revising the regulatory framework applicable to R&D investment funds. Among the most significant amendments, new investments channeled through R&D funds will no longer qualify for the SIFIDE II credit.

Transitional arrangements have been put in place for existing fund investments, and additional safeguards have been introduced to ensure that fund resources are directed towards genuine research and development activities.

PwC observation:

Businesses currently benefiting from the SIFIDE II regime, or those investing through R&D funds, should thoroughly review how the amended rules affect both their existing portfolios and future investment plans. The removal of new R&D fund investments from the scope of the incentive, combined with the transitional provisions for legacy positions, calls for an immediate reassessment of R&D tax credit strategies. Companies should consider adjusting their approach to increase the remaining benefits available under the updated framework.



葡萄牙 石油產業暴利稅

根據第106/XVII號法律草案，葡萄牙預計推出一項特別稅務措施，即「石油產業臨時團結捐」（Temporary Solidarity Contribution on the Oil Sector, CSTSP）。

CSTSP適用於葡萄牙的公司所得稅納稅義務人，包括葡萄牙稅務居民企業，以及透過常設機構在葡萄牙營運的非居民企業，但前提是其營業額至少有37.5%來自原油開採或煉油業務。

CSTSP主要針對2026課稅年度產生的超額利潤課稅。具體而言，如果企業2026年的應稅所得較2024年及2025年平均應稅所得高出20%以上，超過的部分將適用33%的稅率。

相關稅款應於適用課稅期間結束後的第九個月繳納。需要特別注意的是，CSTSP不得在計算公司所得稅時列為可扣除項目。

這項措施將自公布於官方公報的次日起生效。

資誠觀點

企業應密切留意立法進度，以確保及時遵守新規定。值得注意的是，這項措施雖預計在2026年較晚的時間才完成立法，但將適用於2026年全年度的利潤。



Portugal

Windfall tax on the oil sector (CSTSP)

Under Law Proposal No. 106/XVII, Portugal is set to introduce an extraordinary tax measure, the Temporary Solidarity Contribution on the Oil Sector (CSTSP). This levy targets corporate income tax (CIT) payers, whether tax-resident in Portugal or operating through a permanent establishment, provided that at least 37.5% of their turnover derives from crude oil extraction or refining operations. The CSTSP is designed to capture excess profits arising in the 2026 tax year that exceed by more than 20% the average taxable income reported for 2024 and 2025. The applicable rate is 33%, and payment is due on the ninth month after the close of the relevant tax period. Notably, the CSTSP cannot be deducted for CIT purposes. The measure will take effect the day after its publication in the Official Gazette.

PwC observation:

Companies are advised to closely track the legislative timeline to ensure compliance. Note that this measure is being enacted late in 2026, but it would apply to the full profits of 2026.



新加坡

財政(所得稅)法案公布

2026年9月2日，新加坡財政部公布《2026年財政（所得稅）法案》草案公開諮詢期間所收到意見的摘要，以及財政部對這些意見的回應。

隨後，《2026年財政（所得稅）法案》於2026年9月8日公布。該法案擬修正下列法規：

- 《1947年所得稅法》；
- 《2024年跨國企業（最低稅負）法》；
- 《1967年經濟擴展優惠（所得稅減免）法》；
- 《1993年商品及服務稅法》的相關規定；以及
- 《1960年財產稅法》的相關規定。

新加坡財政部在公開諮詢期間收到的意見，主要涉及以下事項：

- 強化企業創新計畫（Enterprise Innovation Scheme, EIS），以協助企業導入人工智慧（Artificial Intelligence, AI）；
- 要求公司使用新加坡稅務機關的線上服務，對核定稅額提出異議或申請更正；
- 統一並延長就複審委員會決定向高等法院普通庭提起上訴的期限；
- 新加坡實施全球反稅基侵蝕規則資訊申報表（GloBE Information Return, GIR）的資訊交換架構。

資誠觀點

儘管該法案尚未正式通過成為法律，但預期在後續國會審議過程中，不會再有重大修正。值得肯定的是，新加坡財政部已採納部分公開諮詢期間提出的建議。

納稅義務人應檢視與自身業務相關的修法內容，並在進行營運及業務規劃時，將這些可能的稅務變動納入考量。



Singapore

Finance (Income Taxes) Bill published

On 2 September 2026, the Ministry of Finance (MOF) published a summary of the feedback received during the public consultation on the proposed Finance (Income Taxes) Bill 2026, and its responses.

Subsequently, on 8 September 2026, the Finance (Income Taxes) Bill 2026 was published. It proposes amendments to the Income Tax Act 1947, the Multinational Enterprise (Minimum Tax) Act 2024, and the Economic Expansion Incentives (Relief from Income Tax) Act 1967, and related amendments to the Goods and Services Tax Act 1993 and the Property Tax Act 1960.

The feedback received by the MOF during the public consultation exercise relates mainly to the following:

- Enhancement of the Enterprise Innovation Scheme (EIS) to support businesses in adopting artificial intelligence (AI).
- Requirement for companies to use the Singapore tax authority's e-service to file objections and revisions to their tax assessments.
- Standardisation and extension of the timeline for appeals against Board of Review decisions to the General Division of the High Court.
- Singapore's implementation of the GloBE information return exchange framework.

PwC observation:

Although the Bill is not yet enacted as final law, no further significant changes are expected as it progresses through Parliament. Encouragingly, some suggestions were accepted by the MOF. Taxpayers should review the proposed amendments in relevant areas and consider the tax changes in their business planning.



南非

境外借款：基準利率(JIBAR)轉換、外匯管制放寬及利息扣除限制更新

近期影響南非對境外借款 (inbound debt) 的稅務及外匯管制處理之發展，對於涉及南非借款方的跨境融資安排的企業集團而言，既帶來了稅務遵循風險，也可能提供潛在的稅務規劃機會。

JIBAR轉換及外匯管制變動

JIBAR是南非銀行辦理短期放款及金融合約時廣泛使用的主要基準利率。由於JIBAR即將停止使用，凡是以JIBAR為參考利率的合約，都必須改用適當的替代利率，例如南非蘭特隔夜指數平均利率 (ZARONIA)。JIBAR將於2026年12月31日停止使用。

另外，南非原先針對境外借款設定的外匯管制利率上限已經取消，改為要求企業確認已備妥適當的移轉訂價文件。

稅務上的利息扣除限制

南非近期大幅調整境外借款利息的稅務處理方式。自2026年1月1日或之後開始的年度起，相關規定還會有進一步變動，特別需要注意以下事項：

- 南非先前適用的資本弱化避風港規定，已於一段時間前取消。企業現在必須證明境外借款金額及相關利息均符合常規交易原則。
- 法律也對利息費用的可扣除金額設有限制。近期修法擴大了「利息」的定義，將匯率變動及《國際財務報導準則第16號》(IFRS 16) 下的融資成本也納入其中。利息扣除限制的適用範圍也有所擴大，涵蓋部分過去不受影響的債務，例如適用利息扣繳稅的債務。近期相關條文另有進一步的技術性修正。

資誠觀點

企業現在可能可以按照高於過往限制的利率，從南非向境外支付利息。不過，企業也可能需要同步更新融資合約所採用的參考利率。另外，

相關利息安排是否具備充分的移轉訂價依據將受到更多關注，而法定利息扣除限制規定的適用範圍也有所擴大。

South Africa

Inbound debt — JIBAR transition, relaxation of exchange controls, and updates to interest limitation provisions

Recent developments affecting the South African tax and exchange control treatment of inbound debt present both compliance risks and potential planning opportunities for groups with cross-border funding arrangements involving South African borrowers.

JIBAR transition and exchange control changes

The primary benchmark interest rate used by banks for short-term lending and financial contracts in South Africa, namely JIBAR, is being withdrawn, requiring contracts referencing this rate to be amended to an appropriate replacement rate, such as ZARONIA. JIBAR will be discontinued on 31 December 2026.

The previously existing exchange control interest rate caps on inbound borrowings have been withdrawn and replaced with a requirement to confirm that appropriate transfer pricing documentation is in place.

Tax limitations on interest deductibility

The treatment of interest on inbound debt has undergone significant changes in recent times, with additional adjustments being introduced for years commencing on or after 1 January 2026, noting the following in particular:

The previously existing thin capitalisation safe harbour was withdrawn some time ago, instead requiring the quantum of inbound debt and the interest thereon to be demonstrably arm's length.

Interest deductibility is also limited per statute, and recent amendments to the relevant legislation resulted in an expansion of the definition of interest to also include foreign exchange movements and IFRS 16 finance costs, as well as the expansion of the application of the section to certain debts that were previously not impacted (such as debt on which interest withholding tax applies). Further technical amendments to these sections have recently been made.

PwC observation:

The potential now exists to remit interest from South Africa at rates in excess of the previous limitations imposed by the exchange control regulations. This is, however, coupled with a potential need to update the reference rate used in agreements, together with an increased focus on the transfer pricing justification for any such interest and the expansion of the ambit of the statutory interest limitation provisions.

要聞

Administrative

行政

澳洲

澳洲稅務局公布軟體權利金最終解釋令，並就新風險評估架構展開諮詢

9月4日，澳洲稅務局（Australian Taxation Office, ATO）發布各界期待已久的《稅務解釋令TR 2026/2》（以下稱「解釋令」），說明軟體經銷商進行的跨境付款在何種情況下會被認定為權利金。同時，ATO也發布《實務遵循指南草案PCG 2026/D4》（以下稱「指南草案」），提出一套包含五個風險區域的評估架構。納稅義務人應使用這套架構，自行評估其權利金扣繳稅風險。該解釋令適用於發布日前及發布日後支付的款項；指南草案則擬適用於其發布前及發布後訂立的交易安排。

近期法院判決出爐後，該解釋令指出，判斷一筆款項是否屬於使用著作權或取得著作權使用權的對價時，應整體檢視交易安排及實際授予的權利，不能只依賴「經銷商」或「免權利金」等名稱判斷。

該解釋令確認ATO的下列立場：

- 下載及安裝軟體涉及軟體的重製；
- 將軟體放在網路上供人使用，可能涉及向公眾傳達；
- 經銷商透過提供授權金鑰或登入憑證等方式，可能是在行使著作權權利，或授權他人行使該等權利；
- 部分存取控制機制可能構成「科技保護措施」。

不過，下列款項仍不屬於權利金：

- 僅為取得著作權人已製作完成的軟體複本而支付的款項；
- 為完整讓與權利而支付的款項；
- 為有形商品或實體媒介支付的款項；以及
- 為與著作權無關的服務支付的款項。

如果一筆付款同時包含權利金及非權利金部分，就必須按照公平合理的方式拆分。

五區風險評估架構

指南草案是一項稅務遵循工具，並不是避風港規定。換句話說，五個風險區域反映的是ATO可能投入多少稅務遵循及查核資源，而不是直接判定一項交易安排在法律上是否正確。

一般而言，ATO不會審查落入綠色區域的交易安排；落入紅色區域的交易安排，則會被優先列為審查對象。

綠色區域包括下列情形：

- 軟體僅供企業自行使用；
- 僅單純經銷軟體複本；
- 在關係人交易中，已認列為權利金的金額至少占「剩餘金額」的75%，其中剩餘金額須依指南草案所訂的剩餘風險評估公式計算；或
- 已認列為權利金的金額占未拆分付款的50%。

一般的軟體轉售安排，如果涉及大量存取境外供應商的軟體，很可能落入黃色區域。納稅義務人如果沒有準備自行評估，也會被評為黃色。

可能落入紅色區域的指標包括：

- 取得複製或修改軟體的權利；
- 先前曾依類似協議支付權利金；
- 款項支付給位於特定租稅管轄區的收款人；以及
- 未完成剩餘風險評估計算。

未進行自行評估者，會被評為黃色風險。

資誠觀點

該解釋令具有追溯適用的效果，是企業目前需要立即處理的問題。如果企業向境外關係人或供應商付款，以取得與軟體經銷、轉售或提供軟體存取權有關的權利，就應根據最終解釋令重新檢視以前年度及本年度的交易，包括ATO對科技保護措施的看法。集團如考慮調整合約或交易安排，應審慎行事。根據指南草案，如果企業透過重組降低澳洲權利金扣繳稅，可能會受到ATO依移轉訂價及反避稅規定進一步審查。

實務上，納稅義務人幾乎必須按照指南草案進行自行評估，因為：

- 未進行自行評估，會被列為黃色風險；
- 未完成剩餘風險評估計算，則會被列為紅色風險。

不過，剩餘風險評估在實務上可能不容易完成。這項計算需要取得境外供應商的**成本**資料，並將這些成本追溯至澳洲地區的銷售，同時排除特定類別的成本。但企業通常不會按照這種方式保存資料，而且相關資料往往不在澳洲實體的掌控範圍內。因此，澳洲實體通常需要及早與集團內其他成員溝通，以取得必要資料。ATO也表示，只要處理方式合理，將接受納稅義務人已盡最大努力完成的評估。

Australia

ATO finalises software royalty ruling and opens consultation on a new risk framework

On 4 September, the Australian Taxation Office (ATO) published its long-awaited final view on when cross-border payments made by software distributors are royalties in Taxation Ruling TR 2026/2. At the same time, the ATO released draft Practical Compliance Guideline PCG 2026/D4, which sets out a five-zone risk framework that taxpayers are expected to use to self-assess their royalty withholding tax risk. The ruling applies to payments made both before and after its date of issue, and the draft guideline is proposed to apply to arrangements entered into before and after issue.

Following recent court decisions, the ruling determines whether consideration is paid for the use of, or right to use, copyright by examining the arrangement as a whole and the substance of the rights granted, rather than relying only on labels such as distributor or royalty-free. It confirms the ATO position that downloading and installing software involves reproduction, that making software available online may involve communication to the public, and that a distributor may exercise or authorise copyright rights through activities such as supplying license keys or access credentials. The ATO also considers that some access-control mechanisms may constitute technological protection measures. Payments solely for copies already made by the copyright holder, for an outright assignment, for tangible goods or media, or for unrelated services remain outside the royalty definition; where a payment covers both royalty and non-royalty components, it must be apportioned on a fair and reasonable basis.

The draft guideline is a compliance product, not a safe harbour: its five zones indicate the level of ATO compliance attention rather than whether an arrangement is legally correct. The ATO generally will not review arrangements in the green zone, while arrangements in the red zone will be prioritised for review. The green zone includes own-use software, simple distribution of copies, a recognised royalty of at least 75% of the “residual amount” for related-party arrangements (determined using the residual risk assessment calculation in the draft guideline), or 50% of an undissected payment. Mainstream reseller arrangements involving substantial access to an offshore supplier's software are likely to fall within the amber zone, as well as where a taxpayer fails to prepare a self-assessment. Red-zone indicators include rights to copy or modify software, payment of a prior royalty under a similar agreement, payments to specified-jurisdiction recipients, and failure to complete the residual risk assessment calculation. Failure to self-assess results in an amber rating.

For further details, refer to our [Tax Alert](#).

PwC observation:

The ruling's retrospective date of effect is an immediate issue. Companies paying an offshore related party or supplier for rights connected with distributing, reselling, or providing access to software should assess prior years as well as the current year in light of the final ruling, including the ATO's views on technological protection measures. Groups considering changes to contractual arrangements should proceed carefully, as the draft guideline indicates that restructures reducing Australian royalty withholding tax may attract scrutiny under the transfer pricing and anti-avoidance provisions.

Self-assessment under the draft guideline is effectively expected, since not self-assessing produces an amber rating and not completing the residual risk assessment calculation produces a red one. That calculation is likely to be difficult in practice because it needs offshore supplier cost data traced to Australian sales, with specified categories excluded, which is rarely maintained in that form and often sits outside the Australian entity's control. Early engagement with the group is usually required, and the ATO does indicate it will accept a reasonable best-efforts approach.

新加坡

發布企業創新計畫（EIS）優惠措施的相關指南

企業創新計畫（Enterprise Innovation Scheme, EIS）旨在鼓勵企業投資符合資格的研究發展及創新能力建置。企業從事特定合格活動所產生的合格支出，可享有加倍扣除或額外資本減免。

2026年8月31日，新加坡稅務局（Inland Revenue Authority of Singapore, IRAS）更新其網站及電子稅務指南，主要針對2026年度預算案宣布的EIS優惠措施提供進一步指南，包括：

- 將導入人工智慧（AI）新增為符合資格的活動；
- 擴大合格合作夥伴名單，將製造業產業人工智慧卓越中心（Sectoral AI Centre of Excellence for Manufacturing）納入其中。

資誠觀點

符合資格的 AI 相關支出可適用 EIS，適用課稅年度為 2027 及 2028 年（即分別對應於 2026 及 2027 年結束的財政年度）。

計畫投資AI能力的企業，可評估運用這項加倍扣除優惠，並應同時確認相關支出是否符合各項適用條件。



Singapore

Guidance published on enhancements to Enterprise Innovation Scheme (EIS)

The EIS is intended to encourage businesses to invest in qualifying research and development and innovation capability development by allowing an enhanced deduction or allowance for qualifying expenditure incurred for specified qualifying activities.

On 31 August 2026, the Inland Revenue Authority of Singapore (IRAS) updated its website and revised its e-Tax Guide mainly to provide guidance on the enhancements to the EIS announced in the 2026 Budget, namely:

- Introduction of the new qualifying activity for the adoption of AI
- Expanding the list of qualified partners to include the Sectoral AI Centre of Excellence for Manufacturing

PwC observation:

EIS for qualifying AI expenditure is available for Years of Assessment 2027 and 2028 (financial years ended 2026 and 2027). Businesses intending to invest in AI capabilities should consider taking advantage of this enhanced deduction and the related conditions.



新加坡

貸款豁免被認定是屬資本性質，不構成應稅所得

2026年9月1日，新加坡稅務局（Inland Revenue Authority of Singapore, IRAS）公布一項預先函釋摘要。IRAS認定，擬豁免營運資金貸款屬於資本性交易，因此，借款人因貸款豁免而認列的利益無須課稅。

貸款人是借款人的直接控股公司。借款人目前已停止營運，且財務狀況不足以償還貸款，後續並計畫對借款人進行清算。

資誠觀點

為了讓借款公司順利辦理解散及清算，集團內公司免除或豁免關係企業間債務的情況並不少見。

考慮進行類似交易的納稅義務人，可評估是否就可能產生利益的稅務處理申請類似的預先函釋，以免日後與IRAS發生長期爭議，導致清算程序延誤。



Singapore

Waiver of loan ruled to be capital, and not taxable

On 1 September 2026, the Inland Revenue Authority of Singapore (IRAS) published a summary of an advance ruling in which it held that the intended waiver of a working capital loan would be a capital transaction and hence, the borrower would not be subject to tax on the gain recognised.

The lender is the immediate holding company of the borrower, which is dormant, and is not in a financial position to repay the loan. The intention is that the borrower will be liquidated.

PwC observation:

It is not uncommon for intercompany debt to be waived or forgiven in order to facilitate the winding up of the borrower. Taxpayers contemplating such a transaction may wish to obtain a similar ruling on the tax treatment of any gains which may arise in order to avoid protracted contention with the IRAS which could delay the liquidation.



要聞

Judicial

司法

澳洲

反避稅規定適用於不動產出售交易的重組

澳洲聯邦法院作出判決，認定澳洲一般反避稅規定（**Part IVA**）適用於一項不動產出售前的所有權重組，以及其後將公司股份出售給第三方的交易。

整體交易包括一連串出售前的重組步驟：先將不動產及營業資產集中至同一家澳洲公司，並在集團內安排一筆債權憑證，之後再由一家新設立的盧森堡公司出售其持有的該澳洲公司唯一股份。

交易完成時，盧森堡公司取得出售股份的價款；同時，買方將部分款項直接支付給澳洲控股公司，用以清償集團內的債權憑證。

法院判斷**Part IVA**是否適用時，特別著重整體安排的商業及經濟實質，而不只是交易的法律形式。法院接受稅務局局長提出的三種替代交易方式：

- 直接出售資產；
- 出售原有的控股公司；以及
- 出售新設立的特殊目的公司。

納稅義務人則主張，合理的替代方式應是在不含債務的情況下出售股份，但法院不接受此一主張，理由是該替代方式本身也構成**Part IVA**所規範的避稅安排。

法院最後認定，設計並執行這項交易安排的主要目的，是取得租稅利益。其中最重要的判斷因素，是交易的執行方式，以及交易的法律形式與經濟實質之間存在明顯差異。

另外，法院認為，納稅義務人未能證明其所主張的商業目標只能透過所選擇的交易架構達成，也未能證明這些商業目標實際上是因採用該架構而得以實現。

資誠觀點

對於計畫出售澳洲不動產或企業的集團，本案凸顯重要的實務重點是交易當時製作的文件非常重要；企業採用特定交易架構所要達成的商業目標，應在交易進行時即明確記錄，並納入核准該交易的相關文件中，而不是等到日後面臨稅務調查或爭議時才補充說明。

本判決並未改變既有立場。也就是說，企業在數個真實且具有商業合理性的替代方案中，考量稅務成本後選擇其中一種，原則上仍是接受的。本判決再次確認，澳洲一般反避稅規定所針對的，是明顯、人為或刻意設計的避稅安排。

正在考慮進行重組的集團，以及過去已完成類似交易、而且相關年度仍在稅務機關可調整期間內的集團，可考慮重新檢視交易文件及一般反避稅規定的適用分析。

Australia

Anti-avoidance provisions applied to a property sale restructure

The Federal Court of Australia handed down a decision where it held that Australia's general anti-avoidance provisions (Part IVA) applied to a pre-sale restructure of the ownership of a property and subsequent share sale to a third party. The wider transaction involved pre-sale restructuring steps that consolidated the property and business assets into a single Australian company, along with an intra-group note, and then the sale of the sole share in that company by a newly incorporated Luxembourg entity. On completion, the Luxembourg company received proceeds for the share sale, while the purchaser paid funds directly to the Australian holding company to discharge the intra-group note.

In considering the application of Part IVA to the facts, having particular regard to the commercial and economic substance of the scheme rather than its legal form, the Court accepted the Commissioner's three alternative postulates: a straight asset sale, the sale of the established holding company, and the sale of a new special purpose company. It rejected the taxpayer's alternative postulate, which comprised a share sale on a debt-free basis, on the basis that it was itself a Part IVA scheme. The Court concluded that the dominant purpose of entering into and carrying out the scheme was to obtain a tax benefit - the manner in which the scheme was carried out and the disparity between its form and its substance were the most significant factors. The Court was not satisfied that the taxpayer had shown that the stated commercial objectives could only be achieved through the chosen structure or were in fact achieved because of it.

For further detailed information about this decision, refer to our [Tax Alert](#).

PwC observation:

For groups contemplating the disposal of Australian real property or a business, the key practical issues that this decision highlights are that contemporaneous documentation matters, and commercial objectives that drive a structure should be recorded at the time and in the papers that approve the transaction. Importantly, this decision does not disturb the settled position that choosing between genuine commercial alternatives on the basis of tax cost is permissible, and it reaffirms that Australia's general anti-avoidance provisions are aimed at arrangements that are blatant, artificial or contrived.

Groups with restructures in contemplation, or with completed transactions of a similar character within the amendment period, may wish to revisit their documentation and their anti-avoidance analysis.

義大利

義大利最高法院就受益所有人身分作出判決

本案為義大利最高法院第11744/2026號判決，涉及一家義大利公司依據授權合約，向其盧森堡關係企業支付集團內權利金。義大利公司依《義大利與盧森堡避免雙重課稅協定》，針對該筆權利金適用10%的扣繳稅率。

不過，義大利稅務機關認為，該盧森堡公司只是中間收款人，因此不應適用租稅協定的優惠稅率，而應改按義大利國內法規定的30%稅率扣繳。

在本判決中，義大利最高法院再次確認，用來判斷取得義大利來源所得（例如權利金）的外國公司，是否為該所得「受益所有人」的三項測試：

- 實質營業活動測試：判斷外國公司是否只是人為設立的公司，或實際從事商業活動。
- 所得支配權測試：確認該公司是否有權自由使用收到的款項，例如收到的權利金；或其是否負有義務，必須將款項再支付給第三方。
- 商業目的測試：判斷收款公司是否只是為節省稅負而設立的導管公司，或其款項支付流程中確實具有實際功能。

最高法院也進一步說明，如果稅務機關要否定收款公司的受益所有人身分，就必須根據相關合約安排及實際情況，提出有理由且具體的分析。判斷時也應考量實務上的證據，例如：

- 該筆所得是否匯入收款公司自己的銀行帳戶；
- 該筆所得是否在收款公司所在國家或地區課稅；以及
- 收款公司扣除相關支出後，是否實際保留具有實質意義的利潤。

資誠觀點

本判決對涉及義大利來源權利金、利息及股利付款的跨境架構尤其重要。判決確認，收款人能否享有租稅協定優惠，取決於對收款人在整個款項支付流程中實際扮演的角色進行個案事實及實質的具體判斷。

自2023年起，義大利最高法院已透過多項判決逐步建立上述三項測試。因此，義大利公司向非義大利居民公司支付利息、股利或權利金時，應依照這三項測試檢視並準備相關佐證資料，以降低受益所有人身分受到質疑，進而被要求適用義大利國內26%或30%扣繳稅率的風險。

Italy

Italian Supreme Court decision on beneficial ownership status

The case at hand (ISC decision no. 11744/2026) involves intercompany royalty payments made by an Italian company to its Luxembourg affiliate pursuant to a license agreement. The Italian entity applied the 10% withholding tax rate under the Italy– Luxembourg Double Tax Treaty (DTT).

According to the Italian Tax Authorities (ITA), however, the Luxembourg company acted as a mere intermediary and, accordingly, the domestic 30% withholding tax rate should instead apply.

With this judgment, the ISC reaffirmed the tests that, if passed, identify the foreign entity receiving Italian-sourced income (such as royalties) as the beneficial owner of such income. These include:

- The Substantive Business Activity Test, which assesses whether the foreign company is artificial or is actually engaged in a business activity;

- The Dominion Test, which verifies whether the company has the right to freely use the proceeds received (i.e., royalties received) or is instead obliged to pay them back to third parties;
- The Business Purpose Test, which examines whether the recipient company qualifies as a conduit company established solely for tax saving purposes, or whether it plays a functional role in the payment flows.

The Supreme Court also clarified that any denial of beneficial ownership must be supported by a reasoned analysis of the relevant contractual arrangements and factual circumstances, including practical indicia such as whether the income was credited to the recipient's own bank account, taxed in the recipient's jurisdiction, and resulted in a meaningful retained margin.

PwC observation:

The ISC decision is particularly significant for cross-border structures involving Italian-sourced royalties, interest, and dividend payments, as it confirms that entitlement to DTT benefits hinges on a fact-intensive and substance-based assessment of the recipient's actual role within the payment chain.

The threefold tests established by several ISC decisions starting from 2023 shall be considered by the Italian entities paying interest, dividend, and royalty incomes to non-Italian resident companies to prevent challenges on the beneficial ownership status and Italian domestic WHT (26% or 30%).

義大利

2024年前歐盟企業處分股權亦可適用參與免稅優惠

阿布魯佐第二審稅務法院在第433/2026號判決中確認，一家在義大利未設有常設機構的法國公司，於2024年前處分義大利公司符合資格的股權所取得之資本利得，可申請退還在義大利溢繳的稅款。

依《義大利與法國租稅協定》，該法國公司就這筆資本利得在義大利繳納了26%的替代稅。因此，該公司主張，應退還其實際繳納的稅額，與義大利公司適用股權參與免稅制度（Participation Exemption, PEX）時較低稅負之間的差額。

法國公司主張，既然義大利依租稅協定對該筆資本利得行使課稅權，該非居民賣方的情況，在客觀上即可與義大利境內賣方相比。因此，依歐盟的設立自由及資本自由流動原則，該公司不應被拒絕適用PEX制度下相當於1.2%的實質稅率，而被課徵26%的替代稅。

具體而言，自2024年起，義大利國內法已將相當於PEX的稅務待遇，擴大適用於全部符合下列條件的公司所取得之合格資本利得：

- 公司為歐盟成員國或符合資格的歐洲經濟區國家之居民；

- 該國家或地區可與義大利進行充分的資訊交換；以及
- 該公司在義大利未設有常設機構。

不過，本案法院並未將這項2024年生效的規定追溯適用於較早的股權處分。法院的判斷是，對於2024年前的交易，原本對境外公司較為不利的義大利國內規定，因違反歐盟的設立自由及資本自由流動原則，因此不應適用。只要義大利對相關所得行使課稅權，歐盟公司在此情況下就應被視為可與義大利公司相比。

法院也指出，股利免稅制度與PEX制度具有相同目的，都是為了避免公司利潤遭受經濟性重複課稅。這項判斷依循歐盟法院C-540/07號案件所確立的原則。其後，義大利最高法院在第21261/2023號及第27267/2023號判決中，進一步將該原則延伸適用至資本利得。這兩項判決均早於義大利修法。

法院進一步認為，法國的外國稅額扣抵制度並未消除前述不利限制，因為該公司無法全額使用相關外國稅額扣抵。

資誠觀點

歐盟公司應重新檢視其於2024年前處分符合資格之義大利公司股權的交易，並評估是否可就超過相當於1.2% PEX稅負的義大利已繳稅款，提出退稅申請。

Italy

PEX relief for pre-2024 EU disposals

The Second-tier Tax Court of Abruzzo (Decision No. 433/2026) confirmed that a French company without an Italian permanent establishment was entitled to a refund of the excess Italian tax paid on a pre-2024 capital gain from the disposal of a qualifying participation in an Italian company. The French company had been taxed on the capital gain in Italy (26% substitutive tax) in accordance with the Italy-France tax treaty; thus the French company claimed the difference between that tax due and the lower burden that would have applied to an Italian company under the participation exemption ('PEX') regime. The French company argued that, once Italy exercised its taxing rights over the gain under the tax treaty, the non-resident seller was objectively comparable to a domestic seller and, under EU freedoms of establishment and free movement of capital, could not be denied the PEX regime (1.2% effective rate) rather than being subject to the 26% substitutive tax.

Specifically, from 2024, Italian domestic rule extends PEX-equivalent treatment to qualifying gains realised by companies resident in an EU or EEA jurisdiction allowing adequate exchange of information and without an Italian permanent establishment. However, the Court did not apply this provision retroactively. It held instead that, for earlier disposals, the less favourable domestic rules had to be disapplied because they were incompatible with the EU freedoms of establishment and movement of capital. Once Italy exercises taxing rights, an EU company is comparable to an Italian company for these purposes. The Court also relied on the common purpose of the dividend exclusion and PEX regimes: preventing economic double taxation of corporate profits. This reasoning follows the principles established by the Court of Justice of the European Union in Case C-540/07, and subsequently extended to capital gains by the Italian Supreme Court Decisions Nos. 21261/2023 and 27267/2023, both delivered before the statutory amendment.

The Court further held that the French foreign tax credit did not remove the restriction because it was not fully usable by the taxpayer.

PwC observation:

EU companies should review pre-2024 disposals of qualifying Italian participations and consider submitting refund claims for the Italian taxes paid above the 1.2% PEX-equivalent burden.

要聞

Global Minimum Tax (Pillar Two)

全球最低稅負制 (支柱二)

巴林 巴林近期支柱二最新發展

2026年8月，巴林國家稅務局（National Bureau for Revenue, NBR）發布《國內最低稅負制申報手冊》。該手冊可於[NBR網站](#)查閱。

手冊針對國內最低稅負制（Domestic Minimum Top-up Tax, DMTT）的申報流程，提供行政及實務操作指南，涵蓋以下事項：

- 年度收入測試通知；
- DMTT申報表；
- 資訊附表；
- 稅額計算附表；
- 透過NBR線上平台辦理申報；
- 稅款繳納及退稅。



資誠觀點

適用DMTT的跨國企業集團，應參考這份手冊，為DMTT申報所涉及的資料、資訊科技及內部治理要求預作準備。主要應採取的行動包括：

- 與最終母公司（Ultimate Parent Entity, UPE）或集團申報團隊協調，取得填報年度收入測試通知所需的資料，並確保相關資訊與集團層級的申報內容一致。
- 確認資訊附表應採取的申報方式，包括是否使用集中申報機制，或在巴林提交全球反稅基侵蝕規則資訊申報表（GloBE Information Return, GIR）或當地DMTT資訊附表。
- 蒐集、準備並驗證資訊附表及稅額計算附表所需的資料，包括各個適用子集團的相關資訊。
- 如有需要，確保集團能夠產出符合經濟合作暨發展組織（OECD）GIR XML格式規範的檔案，並對檔案內容進行驗證。
- 建立適當的審核及簽核流程，確保資訊附表、稅額計算附表及其佐證計算資料在提交前均保持一致。

Bahrain

Recent Pillar Two Developments in Bahrain

In August 2026, the National Bureau for Revenue (NBR) published the Domestic Minimum Top-up Tax (DMTT) Return Filing Manual. The manual can be found on the NBR website.

The manual provides administrative and practical guidance on the DMTT return process. The Manual covers the Revenue Test Notification, DMTT Return, Information Schedule, Tax Computation Schedule, filing through the NBR portal, payment and refunds.



PwC observation:

In-scope MNE Groups should use the Manual to prepare for the practical data, technology and governance requirements associated with the DMTT filing process. Key actions include:

Coordinate with the UPE / Group reporting team to obtain the information required for the Annual Revenue Test Notification and ensure consistency with Group-level reporting.

Determine the appropriate Information Schedule filing approach, including whether to rely on central filing or submit a GIR or Local DMTT Information Schedule in Bahrain.

Gather, prepare and validate the data required for the Information Schedule and Tax Computation Schedule, including information for each applicable subgroup.

Ensure the Group can generate and validate an OECD GIR XML schema-compliant file, where applicable.

Establish an appropriate review and sign-off process to ensure consistency across the Information Schedule, Tax Computation Schedule, and supporting calculations before submission.

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

巴西

巴西延長過渡期國別報告避風港，並新增以實質為基礎的租稅優惠避風港

巴西聯邦稅務局發布第2,342/2026號規範性指令，修正第2,228/2024號規範性指令。後者主要規範巴西依OECD / G20全球反稅基侵蝕規則（GloBE規則）實施的合格國內最低稅負制（Qualified Domestic Minimum Top-up Tax, QDMTT），即附加淨利社會貢獻稅（Additional CSLL）。

本次新規定主要包括：

1. 將過渡期國別報告避風港延長至2027年；以及
2. 建立「以實質為基礎的租稅優惠」（Substance-based Tax Incentives, SBTI）GloBE簡化規則，其內容比照OECD包容性架構（Inclusive Framework, IF）於2026年1月5日通過的併行方案（Side-by-Side Package）。

依SBTI規定，部分「合格租稅優惠」（Qualified Tax Incentives, QTI）的全部或部分金額，可加計至調整後涵蓋稅額。這可能降低原本應繳納的額外CSLL，甚至使額外CSLL降為零。

納稅義務人須按年度選擇是否適用SBTI，且每次選擇僅適用一個年度。這項規定適用於2026年1月1日或之後開始的會計年度。

新規定也：

- 訂定租稅優惠要符合哪些條件，才能被視為QTI；
- 規範特定合格可退還稅額抵減（Qualified Refundable Tax Credits, QRTC）的處理方式；以及
- 設定「實質活動上限」（Substance Cap），限制可加計至調整後涵蓋稅額的金額。

另外，新規定也更新納入巴西法規的OECD包容性架構參考文件，包括截至2026年1月已通過的相關文件。



資誠觀點

屬於額外CSLL適用範圍的企業，應評估現行公司所得稅及CSLL租稅優惠是否符合新規定下的QTI資格，並試算選擇適用SBTI可能帶來的利益及相關限制。

目前採用GloBE過渡期國別報告避風港的納稅義務人，在規劃未來改採簡化有效稅率避風港，或進行完整GloBE計算時，也應將延長後的適用期間納入考量。

為了適用新規定，企業可能需要調整稅額計算系統、資料蒐集流程及稅務遵循程序，並持續留意後續發布的指南及法規。

Brazil

Brazil extends transitional CbCR safe harbour and introduces the substance-based tax incentive safe harbour

The Brazilian Federal Revenue Service published Normative Instruction RFB No. 2,342/2026, amending IN RFB nº 2228/2024, which regulates Brazil's Qualified Domestic Minimum Top-up Tax (QDMTT – the Additional CSLL) under the OECD/G20 GloBE Rules.

The regulation:

(1) extends the Transitional CbCR Safe Harbour until 2027; and

(2) creates the GloBE Simplified Rule for Substance-based Tax Incentives (SBTI), mirroring the OECD Side-by-Side Package, approved by the Inclusive Framework on 5 January 2026.

The SBTI allows certain Qualified Tax Incentives (QTIs), or a portion thereof, to be treated as an addition to Adjusted Covered Taxes, which may reduce or eliminate the Additional CSLL otherwise potentially due. The election is made on a one-year basis and is available for Fiscal Years beginning on or after 1 January 2026.

The regulation also establishes requirements for incentives to qualify as QTIs, provides rules for the treatment of certain Qualified Refundable Tax Credits (QRTCs), and introduces a Substance Cap that limits the amount that may be added to Adjusted Covered Taxes.

Additionally, the regulation updates the OECD Inclusive Framework Reference Documents incorporated into Brazilian regulation, including those approved up to January 2026.

PwC observation:

Companies within the scope of the Additional CSLL regime should assess whether existing corporate income tax and CSLL incentives may qualify as QTIs under the new rules and model the potential benefits and limitations associated with the SBTI election.

Taxpayers currently relying on the GloBE Transitional CbCR Safe Harbour should also consider the extended application period when analyzing the transition to the Simplified ETR Safe Harbour or the full GloBE calculation. The application of the new rules may require adjustments to tax calculation systems, data collection processes, and compliance procedures, as well as ongoing monitoring of future guidance and regulations.



紐西蘭 擬簡化支柱二稅務遵循義務

《稅務法案 (2026–27年度稅率、附加福利稅簡化、外國投資基金及補救措施) 》擬針對紐西蘭的全球反稅基侵蝕規則 (GloBE) / 支柱二稅務遵循規定，進行特定調整。

如果法案正式通過，只有在紐西蘭負有跨國企業補充稅納稅義務的紐西蘭成員實體，才需要提交年度跨國企業補充稅申報表。換句話說，如無補充稅應納稅額，將不必再提交零稅額申報表。

另外，集團可指定一家紐西蘭成員實體，代表集團內其他紐西蘭成員實體履行申報義務，不再需要由每一家紐西蘭成員實體分別提交申報表。

不過，全球反稅基侵蝕規則資訊申報表 (GloBE Information Return, GIR) 的要求仍然維持。相關申報期限規定也將配合修正，確保即使不需要提交補充稅申報表，GIR的期限規定仍可繼續適用。

該法案也針對僅提交GIR、但不需要提交補充稅申報表的情況，引進稅務核定期間限制的相關規定。另外，法案亦納入OECD於2026年5月發布、適用於採行52至53週會計年度之集團的過渡期徵稅不足支出原則 (Undertaxed Profits Rule, UTPR) 避風港指南。

資誠觀點

對於在紐西蘭沒有應繳補充稅的集團，這些修正應可減少重複提交申報資料的情況。不過，適用支柱二規定的集團仍不應將紐西蘭的支柱二稅務遵循工作從申報時程中移除，因為登記及GIR申報義務仍然存在。

集團應更新其稅務遵循清單，清楚區分GIR與跨國企業補充稅申報表的不同要求，並可考慮指定一家紐西蘭實體，統一負責當地補充稅申報事宜。

採用52至53週會計年度的集團，也應確認UTPR避風港指南對其適用情況的影響。



New Zealand

Proposed simplifications for Pillar Two compliance obligations

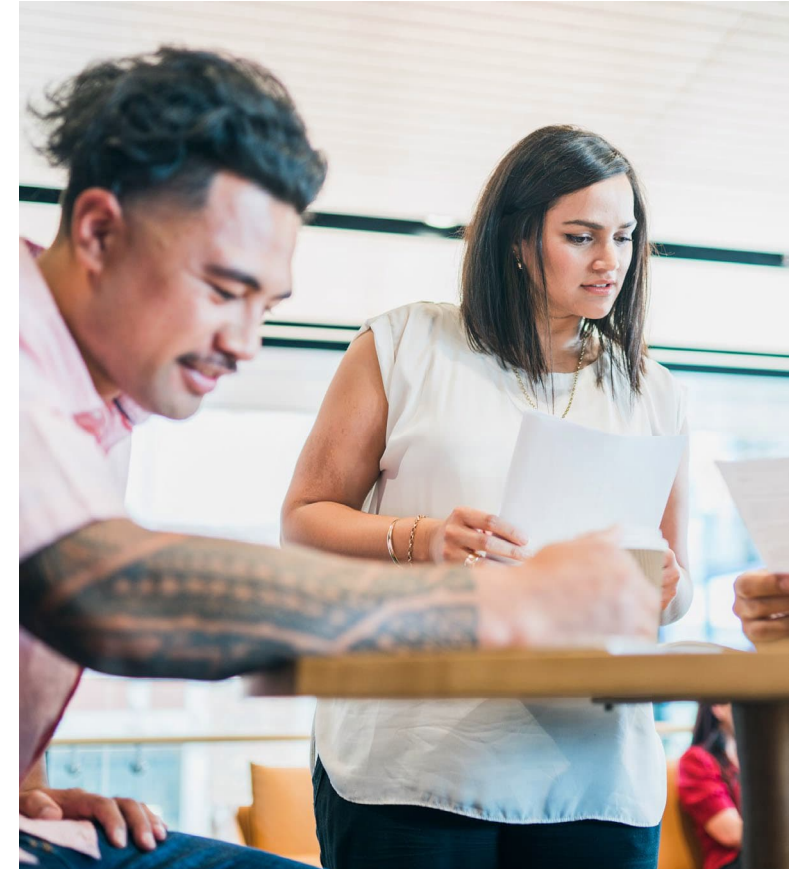
The Taxation Bill (Annual Rates for 2026–27, FBT Simplification, Foreign Investment Funds, and Remedial Measures) proposes targeted changes to New Zealand's GloBE/Pillar Two compliance rules.

If enacted, an annual multinational top-up tax return will only be required for a New Zealand constituent entity that has a New Zealand multinational top-up tax liability, removing the need for nil top-up tax returns. An appointed New Zealand constituent entity will also be able to satisfy the return obligation for other New Zealand constituent entities in the group (rather than each New Zealand constituent entity needing to file a separate return).

The GloBE Information Return (GIR) requirement remains, with related deadline provisions amended so they continue to operate even where no top-up tax return is required. The Bill also introduces statute time-bar treatment where GIR information is filed without a top-up tax return and incorporates the OECD's May 2026 transitional UTPR safe harbour guidance for 52–53-week fiscal years.

PwC observation:

The changes should reduce duplicate New Zealand filings for groups with no New Zealand top-up tax payable. However, in-scope groups should not remove New Zealand Pillar Two compliance from their calendars: registration and GIR requirements remain. Groups should update their compliance matrices to distinguish the GIR from the multinational top-up tax return and consider nominating a single New Zealand entity to manage any local top-up tax return filing. Groups using 52–53-week fiscal years should also confirm the effect of the UTPR safe-harbour guidance.



葡萄牙

支柱二稅務遵循最新發展

葡萄牙近期採取多項實務措施，進一步落實全球最低稅負制（Regime do Imposto Mínimo Global, RIMG），包括引入第64號補充稅申報表，以及延長2025會計年度第62號登記申報表的申報期限。

葡萄牙於7月30日發布第318/2026/1號命令，核准第64號申報表及其填表說明。第64號申報表主要用來計算跨國企業集團或大型國內集團的成員實體，或其指定當地實體，在葡萄牙應繳納的補充稅。適用支柱二規定的葡萄牙成員實體，必須透過稅務機關線上平台，以電子方式提交第64號申報表。如果先前已透過第62號申報表指定並確認由當地實體負責申報，也可由該指定當地實體提交。第64號申報表要求納稅義務人填報集團全球反稅基侵蝕規則資訊申報表（GloBE Information Return, GIR）的申報編號及申報日期，顯示企業必須妥善協調葡萄牙當地申報與集團層級申報。如果在葡萄牙沒有應繳納的補充稅，則無須提交第64號申報表。

另外，葡萄牙於2026年9月1日發布第114/2026-XXV號命令，延長2025年度第62號登記申報表的申報期限。相關實體可在其會計年度結束後第12個月的最後一日前提交，且不會受到處罰或產生額外費用。

資誠觀點

雖然在葡萄牙沒有應繳補充稅時，不必提交第64號申報表，但屬於支柱二集團的葡萄牙子公司，仍應確認自身的稅務情況，尤其應確認是否可適用相關避風港規定。

至於2025年度的第62號申報表，只有在先前申報的資訊發生變更時才需要提交，例如：

- 集團成員或集團範圍有所變動；或
- 負責提交GIR的實體發生變更。



Portugal

Pillar Two compliance developments

Portugal has taken practical steps to implementing the Global Minimum Tax Regime (RIMG) through the introduction of the Form 64 Settlement Return and an extension of the FY25 Form 62 filing deadline. Order No. 318/2026/1, of 30 July, approved Form 64 and its completion instructions. Form 64 is intended to determine any top-up tax payable in Portugal by constituent entities or the designated local entity of an MNE group or large-scale domestic group. The return must be filed electronically through the Tax Authority Portal by in-scope constituent entities in Portugal or, where previously indicated and confirmed through Form 62, by the designated local entity. It requires the taxpayer to identify the Group's Pillar Two top-up tax return (GIR) by reporting its number and filing date, highlighting the need to coordinate local and global compliance. Form 64 does not need be filed where no top-up tax is due in Portugal. Order No. 114/2026-XXV, issued 1 September 2026, extended the deadline for the 2025 Form 62 Registration Return. Entities may file the return by the last day of the twelfth month following the end of their fiscal year, without penalties or additional charges.

PwC observation:

Although Form 64 is not required when no top-up tax is due in Portugal, Portuguese subsidiaries of Pillar Two groups should still confirm their position, particularly regarding the application of safe harbours. In 2025, Form 62 must be filed only if previously reported information changes, including changes to the group perimeter or the entity responsible for filing the GIR.



烏拉圭

烏拉圭國內最低稅負制最新發展

適用於享有租稅穩定條款之跨國企業集團成員實體的DMTT法令

2026年9月8日，烏拉圭在官方公報發布第206/026號法令。該法令規定，在國內最低稅負制 (Domestic Minimum Top-up Tax, DMTT) 生效時，仍受有效租稅穩定條款保障的跨國企業集團成員實體 (Constituent Entities, CE)，應履行哪些DMTT義務，以及可取得相關補償的條件。

新規定廢止2025年12月底通過的第325/025號法令，並明定凡屬DMTT適用範圍內的跨國企業集團成員實體，均須在烏拉圭履行相關申報等形式義務，並繳納DMTT。

另外，新規定也將第325/025號法令原先訂定的減免機制，改為補償機制。納稅義務人須向烏拉圭稅務總局 (General Tax Office, DGI) 提出行政申請，要求補償已繳納的DMTT。

補償申請程序及稅務機關審查

如果租稅穩定條款規定，烏拉圭政府須就修法造成的稅負增加提供補償，包括因DMTT導致的稅負增加，納稅義務人可向DGI提出行政申請。

提出申請時所需提供的資料，已於第206/026號法令中明定。

DGI完成審查後，將通知納稅義務人審查結果；如符合補償條件，DGI將依其訂定的方式及條件向納稅義務人支付補償。DGI也可以要求納稅義務人補充提供資料。

補償金額及時點

- 補償金額為以下兩項金額的差額：
- 在烏拉圭繳納的DMTT；

因在烏拉圭繳納DMTT，而使其他國家或地區稅負減少的金額。

如果DGI在烏拉圭DMTT繳納期限前，完成上述行政申請的審查並通知結果，納稅義務人可將通知中核定的補償金額，直接用來抵繳DMTT。

適用的租稅穩定條款

下列對象可適用相關補償機制：

- 在DMTT生效前，已簽署協議並取得核准的自由貿易區使用者；
- 從事林業活動，並持有第15,939號法律第39條所規定森林 (即優質木材林) 的納稅義務人，但相關森林須在DMTT生效前已完成種植；
- 在DMTT生效前，已與烏拉圭政府簽署特定協議的跨國企業集團。

資誠觀點

這項法令進一步釐清，受租稅穩定條款保障的跨國企業集團成員實體，仍須履行哪些DMTT義務，並建立申請已繳DMTT補償的制度及程序。

受影響的集團應儘早確認是否符合補償資格；如符合，則應準備提出補償申請所需的相關證明文件。

Uruguay

Updates on Uruguayan Domestic Minimum Top-up Tax

DMTT Decree for Constituent Entities of MNE Groups covered by a tax stability clause

On 8 September 2026, Decree 206/026 was published in the Official Gazette, which sets out the obligations under the Domestic Minimum Top-up Tax (DMTT) to be fulfilled by Constituent Entities (CEs) of Multinational Enterprise (MNE) Groups covered by a tax stability clause in force when the DMTT entered into effect, as well as the conditions for accessing the corresponding compensation.

The new regulation repeals Decree 325/025 (approved in late December 2025) and provides that all CEs of an MNE Group within the scope of the DMTT must comply with the formal obligations and pay the tax in Uruguay. It also replaces the relief mechanism originally established by Decree 325/025 with a compensation mechanism based on filing an administrative proceeding with the General Tax Office (DGI) to request compensation for the DMTT paid.

Procedure for requesting compensation and Tax Office review

Where a tax stability clause requires the Uruguayan State to compensate for an increase in taxes resulting from a legislative change, including the DMTT, the taxpayer may file an administrative proceeding with the DGI. The information required for the administrative proceeding is specified in Decree 206/026.

Once the administrative proceeding is reviewed, the DGI will notify the taxpayer of the review's outcome and, where appropriate, reimburse the taxpayer under the terms and conditions it determines. The DGI may also request additional information.

Amount and timing of compensation

The compensation amount will be the difference between:

1. The DMTT paid in Uruguay; and
2. The reduction in foreign taxes resulting from the DMTT payment in Uruguay.

If the DGI resolves and provides notice of the administrative proceeding mentioned above before the due date of the DMTT liability in Uruguay, the taxpayer may apply the compensation amount to which it is entitled (amount determined in the notice) against the DMTT.

Covered tax stability clauses

- Free Zone Users whose agreements were signed and authorized before the DMTT entered into effect.
- Taxpayers carrying out forestry activities and owning forests referred to in Article 39 of Law 15,939 (quality timber) that were planted before the DMTT entered into effect.
- MNE Groups with specific agreements with the Uruguayan Government signed before the DMTT entered into effect.

PwC observation:

This decree clarifies the DMTT obligations applicable to CEs of MNE Groups covered by tax stability clauses and sets out the framework for claiming compensation for DMTT paid. Affected groups should assess their eligibility promptly and, where applicable, prepare the supporting documentation required to initiate the compensation process.

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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