國際租稅要聞
International Tax Newsletter



第291期

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
歐盟執委會發布《外國補貼規章（FSR）》首份審查報告

摘要：發生了什麼事？

歐盟執委會發布了一份有關《外國補貼規章》（Foreign Subsidies Regulation, FSR）執行情形及執法實務審查報告，首次就該規章自 2023 年生效適用以來之制度運作情形進行整體評估。報告指出，歐盟執委會認為 FSR現行架構無須進行重大制度修正，但未來可能針對程序面進行若干特定調整。此份報告部分內容係以另一份同步發布之《FSR 審查研究報告》（FSR Review Study）為基礎。該研究報告篇幅更為完整，並就 FSR 實施初期之運作情況提供多項進一步分析與觀察。

為何重要？

本報告確認，FSR仍為歐盟用以處理造成歐盟內部市場競爭扭曲之外國補貼的重要工具，目前並未規劃進行全面性的制度改革。另一方面，歐盟執委會亦注意到利害關係人反映，現行制度於實務運作上可能造成相當程度的法遵負擔，尤其是在須蒐集及申報大量非歐盟國家之企業財務補貼（Foreign Financial Contributions, FFC）資訊之交易及公共採購程序中。值得注意的是，FFC 的範圍不僅涵蓋直接補貼，亦包括非歐盟國家各層級政府（包括中央、州 / 省及地方政府）所提供之租稅優惠、租稅抵免（tax credits）及租稅減免（tax reliefs）等措施。

建議採取之行動（Actions to consider）

涉及歐盟境內併購交易、公共採購或跨國集團融資安排之企業，應持續依現行規定評估其於 FSR 下可能面臨之影響，同時留意未來可能出現的程序簡化措施。

企業仍應持續關注未來可能的制度調整，並檢視其內部資料蒐集機制、FFC資料管理及追蹤流程，以及交易規劃安排，以因應未來可能的變動。未來如有相關修正，較可能著重於簡化企業法遵要求及減輕法遵負擔，而非縮減 FSR 的適用範圍。

PwC 第二屆以 FSR 為主題之實體研討會「Growing Pains and Growing Power: The EU FSR Comes of Age」於 2026 年 11 月 3 日在布魯塞爾舉行。今年的研討會提供與會者進一步了解歐盟執委會未來規劃方向的機會。如需進一步資訊，請洽下列聯絡人。

專論
歐盟執委會發布《外國補貼規章（FSR）》首份審查報告

詳細內容（In detail）

背景：FSR 實施與執法之重要里程碑

FSR 於 2023 年 1 月 13 日正式生效，並自 2023 年 7 月 13 日起開始適用。針對特定企業合併[YC2.1]（concentration）及公共採購程序之申報義務則自 2023 年 10 月 13 日起開始實施。自此之後，歐盟執委會持續透過案件審查實務及相關指引，逐步建構 FSR 的法規解釋與適用架構。

FSR 制度實施初期的實務經驗，已為外界提供觀察歐盟執委會審查實務的重要參考（詳見 PwC Tax Policy Bulletin）；而於 2026 年 1 月發布之《FSR 指引》（FSR Guidelines）則進一步釐清多項重要概念之解釋及制度於實務上的適用方式（詳見 PwC Tax Policy Alert）。

與此同時，FSR 相關執法實務亦持續發展，涵蓋企業併購案件、公共採購案件以及歐盟執委會主動發起之審查程序（ex officio proceedings）。其中數起案件已被視為具代表性的重要案例，並引起市場高度關注與討論。

此外，歐盟執委會近年來亦愈加透過公開聲明、案件摘要及指引文件等方式，說明並闡釋其執法立場及審查重點。整體而言，FSR 已從制度建立階段，逐步邁向實際執法階段，並逐漸強化透明度、指引發布及利害關係人參與。

從歐盟執委會迄今發布之相關公開資訊可觀察到，FSR 已由制度啟動階段逐步發展至實際執法階段：先建立申報機制，其後透過早期案件累積審查經驗，而近期則更加著重於發布指引、提升資訊透明化及強化利害關係人的互動。

調整方向及其可能影響

本次報告最重要的結論之一，在於歐盟執委會認為 FSR 已足以達成其政策目的，目前無須進行重大制度修正。然而，歐盟執委會亦表示，未來可能考慮針對制度程序面進行若干調整。

根據兩次公開諮詢及一項外部研究所蒐集之利害關係人意見，報告指出，企業在遵循 FSR 規定時面臨若干重大實務挑戰，尤其是在跨集團企業、不同租稅管轄區及不同申報管道間蒐集資訊所產生之行政負擔，以及 FSR 所帶來之法遵成本。

專論
歐盟執委會發布《外國補貼規章（FSR）》首份審查報告

利害關係人提出之主要問題包括：

- 蒐集 FFC 資訊之成本高且執行困難；
- 部分重要概念於實務適用上仍存在法律不確定性，例如市場扭曲之評估方式，以及何種外國補貼最可能對歐盟內部市場造成扭曲；
- 由於相關案例實務仍在逐步建立，制度之可預測性相對有限；
- 部分利害關係人認為，現行制度在某些情況下要求企業提供的資訊，與實際市場扭曲評估之關聯性有限。

基於上述背景，歐盟執委會似乎正考慮透過降低行政負擔及提升企業法遵便利性之方式進行調整，同時維持制度之有效性。雖然本次報告尚未提出具體修正草案，但整體方向顯示，未來相關修正較可能聚焦於程序面，而非實體規範內容，例如調整申報資訊要求，或簡化企業向歐盟執委會提供資訊之方式。

PwC 觀察：

若未來確實推動相關調整，對於參與歐盟境內交易及投標活動之企業而言，可能帶來實質助益，其潛在效益包括使申報作業更易處理、降低內部法遵成本，以及改善交易規劃。隨著更多指引及案例實務逐步累積，企業亦可望對相關規範有更清晰的理解。

然而，利害關係人不應預期歐盟執委會將因此降低相關審查力度。報告明確指出，歐盟執委會仍將持續運用 FSR 處理對歐盟內部市場造成扭曲之外國補貼，並認為申報機制仍為現行制度之重要組成部分。就實務而言，歐盟執委會目前釋放的訊息較偏向簡化行政程序，而非降低審查強度。

預期時程及目前法律狀態

歐盟執委會已開始著手研議相關調整，重點聚焦於 FSR 中有關企業合併（concentration）及公共採購之章節。歐盟執委會預計於 2027 年完成相關調整程序。

在此期間，歐盟執委會將持續蒐集相關證據與利害關係人意見，以作為後續調整之參考。歐盟執委會並計畫於 2026 年秋季發布相關修正草案，讓利害關係人有進一步提供意見之機會。

PwC 觀察：

目前相關調整措施仍處於規劃階段，其範圍及內容尚未確定。部分可能的調整措施，例如提高企業合併(concentrations)案件之營業額門檻，或調整FSR 實施細則（Implementing Regulation）下 FFC 之申報門檻，可能僅需透過歐盟執委會現有授權範圍內之授權法案或執行法案進行調整，而無須經完整的歐盟立法程序。

然而，若相關調整措施超出歐盟執委會現有授權範圍，則仍須透過歐盟一般立法程序修訂相關基礎規章，所需時間可能相對較長。在相關調整措施正式通過前，現行程序規定仍將持續適用。

下一步（What's next?）

在任何正式修正案通過並生效之前，歐盟執委會仍將依現行規定執行 FSR。因此，企業現階段仍應按照現行規定準備相關申報（notifications）、聲明（declarations）及內部評估（internal assessments）作業，包括前述各項租稅抵免、租稅優惠及租稅減免措施，而不宜以短期內將推出相關簡化措施為前提調整其準備工作。

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要聞

Legislation
立法

丹麥
2027年財政法案

丹麥政府在2026年10月9日提出2027年財政法案(國家預算案)，編列經費推動減稅，但同時也提出多項可能增加企業稅負或遵循成本的新措施。

其中幾項措施會另外制定法律，預計要到2028年或更晚才會生效。因此，實際內容及最後生效日期，仍要看後續立法進度。

2030年公司所得稅率將調降3個百分點

政府提議從2030年起，將公司所得稅率調降3個百分點，從目前的22%降到19%。

公司虧損最長只能往後扣抵17年

政府為了籌措財源，提議限制公司虧損往後扣抵的年限最多17年。

取消研發加成減除優惠

政府提議取消研發加成減除(超額減除優惠)。這項提議與前一屆政府達成的政治協議不同。前一屆政府原本規劃，從2028年起，符合規定的研發費用可按120%列報減除。如果這項優惠遭到取消，企業原本規劃的研發活動及相關成本效益評估可能需要重新檢視。

丹麥科技稅

丹麥政府希望在歐盟內帶頭加強對大型科技公司的監管。配合這項政策，政府提議針對科技公司的收入課徵特別科技稅。目前政府還沒有公布科技稅的具體制度及適用範圍。政府強調，丹麥預計會與其他歐盟會員國密切合作，共同研擬這項稅制。

資誠觀點

公司所得稅率調降、取消研發加成減除，以及將虧損往後扣抵年限限制為17年，這三項措施應該放在一起評估。政府先前曾表示，可能會分階段調降公司所得稅率，但這次提出的財政法案沒有提到分階段實施。

納稅人應評估上述變動對獲利實現、費用減除及營運活動時點的影響，並重新檢視既有營運規劃及申報選擇是否需要調整。針對虧損往後扣抵年限限制為17年的提案，企業集團應依虧損發生年度，整理在丹麥累積的虧損金額。考量每年可用虧損抵減所得的金額有限，企業也應評估這些虧損能多快用完。如果部分虧損可能在期限屆滿前還沒有用完，企業可以考慮提早使用，例如減少申報稅務折舊，或提早實現應稅利益。

在丹麥有大量研發活動的企業集團，應重新評估原本規劃的研發專案是否仍具效益。取消研發加成減除後，企業實際負擔的稅務成本可能增加。

科技稅多年來一直是丹麥國會部分政黨的重要政策目標。值得注意的是，政府現在已經把科技稅列為財政法案的預計財政收入來源。不過，這份財政法案並沒有處理數位稅或科技稅面臨的一項主要問題，也就是其他國家可能採取報復措施。過去，可能遭到其他國家報復一直是丹麥重要的政治考量，因為這可能使科技稅從稅收角度來看不具可行性。

Denmark
Finance Bill 2027

The Danish Government presented its proposal for the 2027 Finance Bill (the National Budget) on 9 October 2026. The proposal commits funding to tax cuts, but also proposes a number of new adverse initiatives.

Several of the initiatives will be implemented through separate legislation and are not expected to take effect until 2028 or later. The exact content and final effective dates will therefore depend on the ongoing legislative process.

Corporate income tax rate to be reduced by 3 percentage points in 2030

The government proposes to reduce the corporate income tax rate by 3 percentage points in 2030 (from 22% to 19%).

17-year cap on the carry forward of tax losses for companies

As part of financing measures, the government proposes to limit companies' ability to carry forward tax losses beyond 17 years.

Removal of enhanced research and development deductions

The government proposes to abolish the enhanced research and development deduction (super deduction). This conflicts with the political agreement of the prior government, which planned to increase the deduction for qualifying expenses to 120% in 2028. Removing the benefit would impact the assumptions for already planned research and development activities.

Danish tech tax

The government wants to take point within the European Union on stricter regulation of large tech companies. In relation to this, the government proposes to apply a special tech tax on tech company revenue.

No details have yet been released on its design or scope. The government emphasizes that the Danish tech tax is expected to be developed in close cooperation with other EU Member States.

PwC observation:

The rate reduction, the removal of the enhanced research and development deduction and the limitation of the tax loss carryforward period should be considered together. From earlier announcements, a phased implementation for the rate cut was contemplated, but no such wording was included in the finance bill.

Taxpayers should consider how the timing of profits, deductions and activities could be impacted by these changes and to what extent planning of activities and tax return elections should be reconsidered.

The proposed 17-year cap on loss carryforwards makes it relevant for groups to map their Danish losses by the year in which they arose and assess how quickly they can be used, given the annual limit on loss offsets. Where losses risk expiration, their use could be accelerated, for example by claiming less tax depreciation or early realization of taxable gains.

Groups with significant Danish research and development activity should reassess the business case for planned projects, as the removal of the enhanced deduction may affect their effective tax cost.

The proposal for a tech tax has been a key policy aim for some parties in the Danish Parliament for some years now. Notably, the initiative now has been included as a source of revenue in the finance bill. The finance bill does not address the overarching issue with a digital/tech tax, namely the potential for retaliatory measures. The risk of retaliation has been a key political issue for Denmark in the past as this likely would make a tech tax unfeasible from a tax revenue point of view.

丹麥
擴大非居民公司利息及類似利息給付的有限納稅義務

丹麥2027年財政法案(以下簡稱法案)計畫擴大非居民公司的課稅範圍。除了受控制債務的利息外，未來「類似利息的給付」也可能需要在丹麥繳稅。這項修法主要是為了防止設在低稅負地區的母公司，透過集團內部借款安排，規避丹麥子公司支付款項時原本應負擔的丹麥稅負。

依照現行規定，非居民公司收到受控制債務的利息時，需要負擔丹麥的扣繳稅額。若受控制債權以低於面額的價格發行，並事先約定贖回時要支付額外金額，相關資本利得也適用相同規定。不過，符合下列情況時，可以免扣繳或降低扣繳稅額：

- 歐盟利息及權利金指令(EU Interest and Royalties Directive)規定可以免稅或減稅。
- 適用的租稅協定規定可以免稅或減稅。
- 利息已經在國外納入受控外國公司(Controlled Foreign Company, CFC)課稅。
- 可以證明國外針對利息課徵的稅額，至少達到丹麥公司所得稅的四分之三。

實務上，這些規定主要影響設在低稅負地區的集團公司，特別是所在地與丹麥沒有租稅協定，而且不屬於歐盟或歐洲經濟區(European Economic Area, EEA)的公司。

法案說明指出，設在低稅負地區的母公司不應只要稍微修改金融工具的條款，或改變報酬的計算方式，就能讓相關款項在形式上不再被認定為受控制債務的利息，進而避開丹麥的有限納稅義務。

丹麥稅務部認為，現行制度主要有以下三個漏洞：

1. 報酬取決於獲利情況

依照目前丹麥的稅務實務，如果報酬金額取決於債務人的獲利情況，通常不會被認定為利息，而會被視為資本利得。由於資本利得不在現行利息扣繳稅的適用範圍內，這類報酬可能因此不需要扣繳丹麥稅款。

2. 混合資本

如果一項金融工具沒有真正的還款義務，依照丹麥稅法，通常不會被認定為債務。因此，相關報酬可能既不算利息，也不算資本利得或需要在丹麥扣繳稅款的股利。

3. 沒有持股但具有控制權

債權人可能透過共同控制協議實際控制債務人，但債權人本身並不是債務人的股東。在這種情況下，現行有限納稅義務可能不適用。

為了填補這些漏洞，丹麥計畫在丹麥公司稅法中增加新條文，把「受控制債務產生的其他類似利息金額」納入丹麥扣繳稅的適用範圍。判斷相關款項是否屬於類似利息時，將以經濟合作暨發展組織稅約範本(OECD Model Tax Convention)中較廣泛的利息定義作為判斷基礎。現行的免稅及減稅規定，也會適用於新增的類似利息項目。法案說明同時強調，這項修法不會改變丹麥稅法其他規定中「利息」的定義。另外，混合金融工具仍然不會被視為丹麥稅法上的債務。

扣繳稅率將維持22%，並由支付款項的丹麥公司負責扣繳。如果法案通過，新規定預計適用於2027年4月1日以後支付的款項。法案沒有針對現有金融工具提供過渡規定。

資誠觀點

在丹麥有投資的企業集團及投資人，應全面盤點丹麥公司的融資安排，確認是否有任何交易可能落入新規定的適用範圍。

需要特別檢視的安排包括：盈餘參與貸款、混合資本工具、融資手續費、基金或共同投資架構(包括未直接持股但實際具有控制權的安排)。

新規定預計適用於2027年4月1日以後支付的款項，而且現有金融工具沒有過渡期。企業應在生效日前提早完成相關檢視。

針對每一項可能受影響的安排，納稅人也應確認是否可以適用免稅或減稅規定，例如歐盟利息及權利金指令(EU Interest and Royalties Directive)或丹麥與收款公司所在地國家或地區簽訂的租稅協定。

Denmark
Limited tax liability for non-resident companies on interest and interest-like payments

The 2027 Finance Bill would extend Danish tax liability for non- resident companies on interest on controlled debt so that it also covers interest-like payments. The stated aim is to ensure that parent companies resident in low-tax jurisdictions cannot avoid Danish tax on payments made by Danish subsidiaries on intra- group debt.

Under current rules, non-resident companies are subject to Danish withholding tax liability on interest on controlled debt. The same applies to capital gains on controlled debt claims issued below par with a pre-agreed redemption premium. No tax is withheld if the tax is waived or reduced under the EU Interest and Royalties Directive or a tax treaty. Nor is tax withheld if the interest is subject to CFC taxation abroad, or if it can be documented that the foreign tax on the interest is at least three- quarters of the Danish corporate tax. In practice, the rules therefore mainly apply to low-taxed group companies in non- treaty, non-EU/EEA jurisdictions.

According to the explanatory notes, it is not appropriate that parent companies in low-tax jurisdictions can avoid Danish limited tax liability simply by making small changes to the financial instrument or to the calculation of the return, so that the payment no longer formally counts as interest on controlled debt. The Ministry of Taxation identifies three gaps:

1. Profit-dependent returns: Under current Danish tax practice, a return that depends on the debtor's profits should not be treated as interest. Instead, it should be treated as a capital gain, which falls outside the withholding tax regime.

2. Hybrid capital: Instruments with no genuine repayment obligation should not be treated as debt for Danish tax purposes. The return on them is therefore neither interest, a capital gain, nor a dividend subject to Danish withholding tax.

3. Control without shareholding: A creditor that exercises control over the debtor through an agreement on joint control, without being a shareholder itself, is not covered by limited tax liability.

The draft bill would try to close these gaps by, among other things, introducing a new section in the Danish Corporate Tax Act. The provision would bring "other interest-like amounts on controlled debt" within the scope of Danish withholding tax. The broader interest concept of the OECD Model Convention is used as the starting point.

The existing exemptions also apply to the new categories. The explanatory notes stress that the meaning of 'interest' elsewhere in Danish tax law is not affected, and that hybrid instruments would still not be treated as debt for Danish tax purposes.

The rate remains at 22%, and the Danish-paying company would have to withhold the tax. If enacted, the rules would apply to payments made on or after 1 April 2027. The draft bill contains no transitional rules for existing instruments.

PwC observation:

Groups and investors with Danish investments should map their financing of Danish entities to identify arrangements that might fall within the new rules. This includes profit- participation loans, hybrid capital, financing fees, and fund or co-investment structures, where control may exist in practice even without a shareholding. As the rules are proposed to apply to payments made on or after 1 April 2027, with no transitional rules for existing instruments, this review should be carried out well before that date.

For each arrangement in scope, taxpayers should consider whether relief is available, e.g., under the EU Interest and Royalties Directive or a tax treaty.

芬蘭
政府提出清潔工業投資稅額抵減方案

芬蘭政府在10月15日提出政府法案(HE 249/2026 vp)，計畫針對2027年及2028年的清潔工業投資提供新的稅額抵減。這項稅額抵減在歐盟法律下屬於國家援助，制度設計是為了符合歐盟執委會「清潔工業協議國家援助架構」(Clean Industrial Deal State Aid Framework, CISAF)的規定。芬蘭已在2026年3月12日把這項方案預先通知歐盟執委會。

可申請稅額抵減的投資包含：再生燃料生產、熱能及電力的長期儲存、工業用熱能儲存、降低工業溫室氣體排放及能源消耗的投資和清潔技術產品製造產能的投資。降低工業溫室氣體排放及能源消耗的投資計畫，最低投資規模須達5,000萬歐元。這項門檻可以整個投資方案為單位計算，不一定要由單一廠區達到。清潔技術製造產能的投資，則是每一座工廠的投資金額都須達5,000萬歐元。能源生產及儲存相關投資沒有以歐元金額計算的最低投資門檻。

一般來說，稅額抵減金額為符合資格投資成本的20%。不過，受到國家援助架構限制，清潔技術製造投資在部分情況下，抵減比率可能以15%為上限。每個企業集團可取得的稅額抵減總額，最高為1.5億歐元。

這項稅額抵減可以用來抵減投資計畫完成年度及後續19個課稅年度的公司所得稅。不過，最早只能從2029年開始的課稅年度使用。企業每一個課稅年度最多只能使用核定稅額抵減總額的10%。企業必須在投資計畫開始動工前，向芬蘭商務署(Business Finland)提出申請，而且最晚要在2027年底前完成申請。芬蘭商務署將擔任這項國家援助的主管機關，並須在2028年6月30日前決定是否核准稅額抵減。這項法律預計在芬蘭國會通過，而且歐盟執委會核准相關國家援助後，盡快在2027年初生效。

資誠觀點

延續這項清潔工業投資的稅額抵減租稅優惠，且每個企業集團最高可取得1.5億歐元，對吸引新的清潔工業投資進入芬蘭具有相當大的誘因。不過，這項稅額抵減只能用來抵減企業應繳的公司所得稅，未使用的金額不能申請退稅。企業最後能不能實際用完稅額抵減，會取決於新投資的獲利能力，也就是是否有足夠的應稅所得及應納公司所得稅。另外，企業必須在投資開始動工前提出申請，而且申請期限最晚到2027年底。正在規劃符合資格投資的企業，應持續注意立法進度，並提早準備申請文件。

從支柱二的角度來看，如果這項稅額抵減使企業集團在芬蘭的有效稅率降到15%以下，企業集團可能需要繳納補充稅。不過，根據芬蘭政府法案，這項新的稅額抵減預計可以符合「合格的以實質為基礎的租稅優惠避風港」(Qualified Substance-Based Tax Incentive Safe Harbour)的條件。如果符合避風港規定，這項稅額抵減在計算支柱二有效稅率時，不會全數被視為涵蓋稅額的減少。即使如此，支柱二的影響仍須依個別情況分析。

Finland
Government proposal for new tax credit for clean industrial investments

The Finnish Government issued on 15 October a Government Proposal (HE 249/2026 vp) on a new tax credit for clean industrial investments granted in 2027 and 2028. The tax credit would constitute State aid under EU law and has been designed to meet the requirements of the European Commission's Clean Industrial Deal State Aid Framework (CISAF). Finland pre-notified the scheme to the European Commission on 12 March 2026.

The tax credit could be granted for investments in the production of renewable fuels, long-term storage of heat and electricity, as well as storage of heat for industrial use, investments reducing industrial greenhouse gas emissions and energy consumption, and investments in clean technology manufacturing capacity. Investment projects reducing industrial greenhouse gas emissions and energy consumption would need to reach a minimum size of EUR 50 million, which could be calculated at investment programme level, whereas investments in clean technology manufacturing capacity would need to reach EUR 50 million per plant. For energy production and storage investments, no euro-denominated minimum size would apply.

The tax credit generally would amount to 20% of the eligible investment costs, but for clean technology manufacturing investments it could in certain situations be limited to 15% due to the restrictions of the State aid framework. The maximum amount of the tax credit would be EUR 150 million per group.

The tax credit would be deducted from the corporate income tax payable in the tax year of completion of the investment project and the following 19 tax years, but no earlier than in the tax year beginning in calendar year 2029. In one tax year, no more than 10% of the granted tax credit could be deducted. The tax credit must be applied for from Business Finland before the start of work on the investment and no later than the end of 2027. Business Finland would act as the State aid authority and must decide on granting the tax credit by 30 June 2028. The proposed law is intended to enter into force as soon as possible in early 2027 after it has been approved by Parliament and the European Commission has approved the State aid.

PwC observation:

The continuation of the tax credit with a maximum amount of EUR 150 million per group is a significant incentive to attract new clean industrial investments to Finland. Since the tax credit can only be used against corporate income tax payable and no refund would be available, the actual possibilities to utilise the tax credit will depend on the profitability (i.e., taxable profits) of the new investment. In addition, the application must be filed before the start of work on the investment and by the end of 2027. Companies planning eligible investments should therefore follow the legislative process and prepare their applications in good time.

Further, the tax credit could result in top-up taxes payable for Pillar Two purposes if the group's effective tax rate in Finland falls below 15%. According to the Government Proposal, the new tax credit is, however, expected to meet the conditions of the proposed safe harbour for qualified Substance-Based Tax Incentives, meaning that it would not be treated in full as a reduction of covered taxes. Pillar Two implications nevertheless should be analysed on a case-by-case basis.

香港
政府提出租稅優惠方案，吸引策略性產業及投資

香港政府在2026年9月發布施政報告後，已向立法會財經事務委員會提交文件，詳細說明「吸引策略性產業及投資優惠政策方案」下擬議的租稅優惠制度。

這項制度主要適用於符合條件，並從事下列重點產業或活動的企業：先進製造業、創新科技研發、總部活動、物流及供應鏈管理、金融業。經核准的企業最長可在五年內享有5%的優惠稅率或標準稅率的一半(以公司來說就是8.25%)。企業必須達到最低實質營運活動門檻，並持續遵守核准證明中列出的各項條件，才能適用優惠稅率。優惠期間超過五年後，企業如果希望繼續適用優惠，必須重新提出申請，並提供新的投資或發展計畫。這項制度預計同時適用於新設立的香港企業，以及已經在香港營運的企業。不過，針對原本就在香港營運的企業，租稅優惠只適用於相關活動產生的新增合格利潤。

香港政府計畫在2026年12月向立法會提出修正案，目標是從2027/28課稅年度起實施這項制度。

資誠觀點

這項新制度將是香港透過更具針對性的審核機制，加強吸引策略性產業及投資的重要政策。對目標產業的企業來說，後續需要注意的重點包括最終制度是否會清楚說明申請資格、核准時可能附加哪些條件，以及新制度是否足以支持在香港的新投資或吸引企業把相關業務移回香港。

如果對這項制度有任何意見，或希望進一步討論新制度可能對投資、業務擴展或搬遷計畫造成的影響，歡迎與PwC聯絡。



Hong Kong

Government proposes tax concession under preferential policy package to attract strategic industries and investments

Following the 2026 Policy Address announced in September 2026, the government has submitted a paper to the Legislative Council (LegCo) Panel on Financial Affairs, setting out more details of the proposed concessionary tax regime under the preferential policy package to attract strategic industries and investments.

The proposed regime would target qualifying enterprises operating in key sectors such as advanced manufacturing, research and development in innovation and technology, headquarters activities, logistics and supply chain management, and finance. Approved enterprises could enjoy a concessionary tax rate of 5% or half-rate (i.e. 8.25% for corporations) for up to five years, subject to minimum substantial activity thresholds and ongoing compliance with the conditions set out in the approval certificate. Extension beyond five years would be available through a fresh application supported by a new investment or development plan. While the proposed regime would be available to both enterprises newly established in Hong Kong and those already operating in Hong Kong, for the latter the concession would apply only to qualifying incremental profits derived from the relevant activity.

The government plans to introduce an amendment bill into the LegCo in December 2026, with a view to implementing the proposed regime with effect from the year of assessment 2027/28.

For more information see our news flash .

PwC observation:

The proposed regime would be a significant addition to Hong Kong's efforts to attract strategic industries and investment through a more tailored approval framework. For businesses in the target sectors, the key question will be whether the final regime provides sufficient clarity on eligibility criteria and the conditions that may be attached to approval, and whether it is ultimately attractive enough to support new investment or the return of activities to Hong Kong.

If you have any comments on the regime or would like to discuss how it could affect your investment, expansion or relocation plans, please do not hesitate to contact us.



愛爾蘭
愛爾蘭2026年財政法案：公司稅重點更新

愛爾蘭政府在10月6日公布預算案後，於2026年10月19日發布2026年財政法案(以下簡稱法案)。

法案包含多項落實愛爾蘭2027年預算案措施的法律草案，主要內容包括調降標準資本利得稅率、更新支柱二相關法規、擴大研發稅額抵減優惠、調整利息費用扣除規定、修改公司稅暫繳規定。

資本利得稅

針對2026年10月7日以後進行的部分資產處分，法案將標準資本利得稅率從33%調降至31%。

支柱二

法案按照預期，將經濟合作暨發展組織(Organisation for Economic Co-operation and Development, OECD)在2026年1月發布的併行方案(Side-by-Side Package)納入愛爾蘭法律。法案新增併行方案避風港(Side-by-Side Safe Harbour)、最終母公司避風港(Ultimate Parent Entity Safe Harbour, UPE Safe Harbour)、以實質為基礎的租稅優惠避風港(Substance-Based Tax Incentive Safe Harbour)，自2026年1月1日起適用：

法案也將過渡性國別報告避風港(Transitional Country-by-Country Reporting Safe Harbour, Transitional CbCR Safe Harbour)延長一年，並新增永久適用的簡化有效稅率避風港(Simplified Effective Tax Rate Safe Harbour, Simplified ETR Safe Harbour)。

另外，法案也處理下列事項：

- 會計年度為52週或53週時，過渡性徵稅不足支出原則避風港(Transitional Undertaxed Profits Rule Safe Harbour, Transitional UTPR Safe Harbour)如何適用。
- 明確排除附帶條件的補充稅，不讓這類稅款取得「合格」資格。
- 更新合格國內最低稅負制避風港(Qualified Domestic Minimum Top-up Tax Safe Harbour, QDMTT Safe Harbour)的適用方式。

在愛爾蘭合格國內最低稅負制(Qualified Domestic Minimum Top-up Tax, QDMTT)下，如果企業發生特定成立、清算、合併、分割、收購、常設機構(Permanent Establishment, PE)等相關事件時，需要把企業的會計期間調整到與集團會計年度一致。法案把這項會計期間調整規定延伸到上述事件發生後的下一個會計年度。

法案也更新全球最低稅負制資訊申報表(GloBE Information Return, GIR)及相關通知沒有依規定辦理時的罰則制度。

研發稅額抵減

法案擴大研發稅額抵減優惠，原則上適用於2027年12月23日當天或以後結束的會計期間。其中一項主要措施是增加研發人事成本的認列金額。符合資格的研發人事費用可以加計5%，用來反映企業在同一營業活動中發生，但不符合研發優惠資格的支援成本。前提是企業實際發生的支援成本，至少等於加計的金額。以目前35%的研發稅額抵減率計算，企業最多可以額外取得相當於合格研發人事成本1.75%的稅額抵減。

法案也提高委外研發支出和首次分期給付金額的上限。

預算案另外提出，受監管的臨床試驗活動可以直接視為符合研發優惠的科學性測試。不過，這項措施還沒有列入最初提出的法案版本，預計會在後續立法過程中進一步審議。

利息費用扣除

愛爾蘭財政部先前曾針對利息課稅制度改革進行公開諮詢。這次法案針對現行規定進行部分調整，主要適用於為放款及投資活動取得特定貸款後所產生的利息。相關修正預計適用於2027年1月1日當天或以後開始的會計期間。這些調整有助於簡化符合資格投資活動適用愛爾蘭利息費用扣除規定時的實務作業。愛爾蘭政府也表示，未來的財政法案可能會提出更多簡化措施。

愛爾蘭
愛爾蘭2026年財政法案：公司稅重點更新 (續)

其他公司稅措施

- 知識發展盒制度(Knowledge Development Box, KDB)：適用期限延長五年，到2032年1月1日為止。
- 暫繳稅款：更新公司稅暫繳規定，讓企業更容易履行暫繳義務。
- 利息扣除限制規則選擇(Interest Limitation Rule Elections, ILR Elections)：各項利息扣除限制規則的選擇期限，延長到相關會計期間結束後兩年。
- 租稅協定：法案將愛爾蘭與列支敦斯登新簽訂的避免雙重課稅協定納入法律，也讓愛爾蘭與瑞典現行租稅協定的議定書正式生效。
- 新創公司租稅優惠：擴大適用到2027年1月1日至2030年12月31日期間開始經營新業務的公司。
- 強化申報規定(Enhanced Reporting Requirements)：從2027年1月1日起，雇主針對特定免稅員工給付，可以繼續採用即時申報，也可以選擇在提供相關福利所屬所得稅月份的次月14日前完成申報。
- 加值型營業稅數位申報：法案建立強制使用結構化電子發票及即時申報增值稅(Value Added Tax, VAT)的法律架構。

資誠觀點

這項法案一方面提出具體措施來提升愛爾蘭的競爭力，另一方面也調整實務上的稅務遵循規定。調降資本利得稅率及擴大創新相關租稅優惠，都是正面的改變。融資及公司稅暫繳規定的修正，也可望簡化部分實務作業。

愛爾蘭政府先前公布的部分預算措施，並沒有納入最初提出的法案版本，包括將受監管的臨床試驗視為符合研發稅額抵減的科學性測試、擴大數位遊戲稅額抵減(Digital Games Tax Credit)、取消現行固定20%的專業服務扣繳稅(Professional Services Withholding Tax, PSWT)，改為依個別納稅人情況訂定扣除率。這些措施仍可能在後續立法審議過程中修正。

目前法案還可能進一步修改，也要完成立法程序後才會正式成為法律。在相關規定正式生效前，企業仍應繼續依照現行法律辦理。



Ireland

Ireland: Finance Bill 2026 – key corporate tax updates

Following the announcement of the Irish Budget on 6 October, the Finance Bill 2026 (the Bill) was published on 19 October 2026.

The Bill contains the draft legislation to implement many of the Irish Budget 2027 announcements including a reduction in the standard rate of capital gains tax, updates to Pillar Two legislation, enhancements to the R&D tax credit regime, changes to the interest deductibility rules, and amendments to the corporation tax preliminary tax payment requirements.

Capital Gains Tax

The Bill reduces the standard rate of capital gains tax from 33% to 31% for certain disposals made on or after 7 October 2026.

Pillar Two

As expected, the Bill implements the OECD's January 2026 Side- by-Side Package, introducing the Side-by-Side, UPE and Substance-Based Tax Incentive Safe Harbours from 1 January 2026, extending the Transitional CbCR Safe Harbour by one year, and introducing a permanent Simplified ETR Safe Harbour.

The Bill also addresses the Transitional UTPR Safe Harbour for 52–53-week fiscal years, excludes explicitly conditional top-up taxes from qualified status, and updates the operation of the Qualified Domestic Minimum Top-up Tax (QDMTT) Safe Harbour. For Irish QDMTT purposes, the rule aligning an entity’s accounting period with the group fiscal year following specified formation, liquidation, merger, division, acquisition, and permanent-establishment events is extended to the subsequent fiscal year for all listed events.

The Bill updates the penalty framework for failures relating to the GloBE Information Return and associated notifications.

R&D tax credit

The Bill introduces the following enhancements, generally for accounting periods ending on or after 23 December 2027. Enhancements include an uplift for labour costs, whereby qualifying R&D labour expenditure may be increased by 5% to reflect non-qualifying support costs incurred in the same trading activity, provided those costs are at least equal to the uplift. At the current 35% credit rate, this equates to an additional credit of up to 1.75% of qualifying labour costs.

The Bill also increases the limits in respect of subcontracted R&D, as well as first instalment payments.

A further Budget proposal would deem regulated clinical trial activity to satisfy the science test. That measure is not in the Bill as initiated and is expected to be considered later in the legislative process.

Interest deductibility

Following the Department of Finance consultation on reform of the taxation of interest, the Bill makes targeted amendments to the existing rules for interest on certain loans used for lending and investment activities. The changes would apply for accounting periods beginning on or after 1 January 2027. These changes are helpful and should simplify the practical application of Irish interest deductibility rules to certain qualifying investment activities. Further simplification measures have been signaled for future Finance Bills.

Ireland (Continued)

Other corporate measures

- **Knowledge Development Box (KDB)**: The KDB is extended for five years to 1 January 2032.
- **Preliminary tax**: The preliminary tax payment rules are updated to make the obligations easier to satisfy.
- **Interest Limitation Rule ("ILR") elections**: the Bill extends the deadline for making various ILR elections to two years after the end of the relevant accounting period.
- **Tax treaties**: the Bill gives effect to a new double taxation agreement with Liechtenstein and a protocol to Ireland's existing agreement with Sweden.
- **Start-up company relief**: the relief is extended to companies commencing a new trade between 1 January 2027 and 31 December 2030.
- **Enhanced Reporting Requirements**: from 1 January 2027, employers may continue real-time reporting of specified tax- free employee payments or opt to report by the 14th day of the month following the income tax month in which the benefit is provided.
- **VAT digital reporting**: the Bill provides the framework for mandatory structured e-invoicing and real-time VAT reporting.

PwC observation:

The Bill combines targeted competitiveness measures with practical compliance changes. The reduced capital gains tax rate and enhanced innovation incentives are positive, while the financing and preliminary tax amendments should remove some operational friction.

Certain Budget announcements are not included in the Bill as initiated. These include the proposed treatment of regulated clinical trials under the R&D science test, enhancements to the Digital Games Tax Credit, and the replacement of the flat 20% Professional Services Withholding Tax rate with personalised deduction rates. Further amendments may arise later in the legislative process.

The Bill remains subject to amendment and enactment. Companies should continue to apply existing law until the relevant provisions take effect.



巴拿馬
巴拿馬針對境外來源被動所得實施經濟實質規定

發生了什麼事？

巴拿馬在2026年5月28日通過第526號法律，修正並新增稅法部分條文，針對特定境外來源被動所得建立經濟實質制度。這項制度適用於在巴拿馬設立或設有住所，而且隸屬跨國企業集團的實體。相關施行規定已經透過2026年9月2日發布的第32號行政命令訂定。

新制度從2027會計年度開始適用，也就是適用於2027年1月1日當天或以後開始的會計年度。

為什麼值得注意？

新規定大幅改變巴拿馬現行的稅務制度，並會直接影響把巴拿馬當作區域營運平台的跨國企業。巴拿馬原有的屬地主義課稅制度仍然維持不變。原則上，巴拿馬主要針對境內來源所得課稅。不過，如果企業透過巴拿馬取得境外來源被動所得，未來必須證明在巴拿馬有實際營運活動，並符合最低經濟實質要求。如果企業沒有符合經濟實質要求，相關淨應稅所得將按15%課徵一次性且最終確定的稅款。

資誠觀點

在新規定於2027年生效前，企業應檢視在巴拿馬的架構，評估巴拿馬實體是否會落入新制度的適用範圍，找出目前經濟實質不足的地方，重新檢視與外部服務供應商之間的安排，提前準備新制度要求申報或提供的資料。



Panama

Panama enacts economic substance rules for foreign-source passive income

What happened ?

Panama Law No. 526, enacted 28 May 2026, amends and adds articles to the Tax Code and creates an economic substance regime for certain foreign-source passive income earned by entities established or domiciled in Panama that belong to multinational groups. The Law was regulated by Executive Decree No. 32 of 2 September 2026.

The regime applies as of the 2027 fiscal period, that is, for fiscal years beginning on or after 1 January 2027.

Why is it relevant?

The new rules represent a significant change in Panama's tax framework, directly affecting multinational entities that use Panama as a regional platform. Panama's territorial tax system remains in place; however, entities that earn foreign passive income through Panama now must show real activity and meet minimum economic substance requirements in Panama. Income earned by an entity that does not meet those requirements is subject to a single and definitive 15% tax on net taxable income.

PwC observation:

Companies should review their Panama structures to assess exposure to the new regime, identify economic substance gaps, revisit service provider arrangements, and prepare the information that must be reported, before the rules take effect in 2027.

For more information see our Tax Insight



瑞士
虧損扣抵年限從7年延長至10年

瑞士聯邦委員會(Bundesrat)在9月18日決定，從2028年1月1日起，企業虧損往後扣抵的年限將從7年延長至10年。這項新規定同時適用於瑞士聯邦及各邦的公司所得稅，並從2020會計年度發生的虧損開始適用。

相關法律已在9月21日刊登於瑞士聯邦法規彙編(Official Collection of Federal Laws, Amtliche Sammlung)。

資誠觀點

隨著相關法律正式公布，這項規定現在可視為在聯邦及各邦層級已經完成立法。納稅人應特別注意瑞士公司設在國外的常設機構(Permanent Establishment, PE)所產生的虧損。和過去一樣，瑞士各邦仍有一定空間可以制定自己的規定。



Switzerland
Extension of tax loss carry forward period from seven to ten years

The Federal Council (Bundesrat) on 18 September set 1 January 2028 as the entry-into-force date for the extension of Swiss tax loss carry forwards (NOLs) for Swiss federal and cantonal corporate income tax from seven to ten years. This begins with NOLs incurred in financial year 2020.

Further, the relevant law was published in the Official Collection of laws (Amtliche Sammlung) on 21 September.

PwC observation:

With that, the law can now be considered enacted (on both the federal and cantonal level). Taxpayers should consider situations with losses from foreign permanent establishments of Swiss companies where, as in the past, the cantons continue to have leeway to issue their own rules.

For more information see our news publication.



瑞士
琉森邦(Lucerne)創新補助

瑞士琉森邦的新「創新補助」(Luzerner Innovationsbeitrag, LIB)從2026年10月1日起生效，針對符合資格的研發及創新活動，依相關成本提供補助。各產業的企業都可以提出申請，包括服務業者，但必須符合相關法規要求。

符合資格的企業

企業必須符合以下條件，才能申請補助：

- 已在琉森邦商業登記簿完成登記
- 在琉森邦具備實際經濟活動，包括設有營業場所及聘用人員
- 保存可靠的會計紀錄。一般需要透過依法編製並接受一般查核的財務報表來證明
- 提供適當資料，證明企業採取永續的經營方式

企業不需要有應稅利潤才能申請。即使企業目前處於虧損狀態，也可以提出申請。

符合資格的活動

以下活動可以申請補助：

- 基礎研究、工業研究及實驗開發
- 重大組織及流程創新
- 臨床研究
- 和上述活動相關的管理及支援工作

判斷活動是否符合資格時，會用到多項移轉訂價概念，包括：

- 用來判斷研發活動是否符合資格的弗拉斯卡蒂準則(Frascati Criteria)
- 用來分析委託研究安排的開發、提升、維護、保護及利用(Development, Enhancement, Maintenance, Protection and Exploitation, DEMPE)架構

企業現有的移轉訂價文件可以作為準備申請資料的重要起點。

補助比率

補助總額會依符合資格的支出乘以下列比率計算：

- 人事費用：30%
- 投資支出：20%
- 委託研究費用：10%
- 其他費用：10%計算出的補助金額還要扣除以下項目：
- 企業適用琉森邦專利盒制度所節省的稅額
- 企業針對相同活動取得的其他財務補助

如果所有企業申請的補助總額超過政府可提供的預算，每家企業的補助金額都會按比例調降。

補助方式

琉森邦創新補助可以透過以下三種方式提供：

- 直接支付現金
- 合格可退還稅額抵減(Qualified Refundable Tax Credit, QRTC)
- 不可退還稅額抵減

瑞士
琉森邦(Lucerne)創新補助(續)

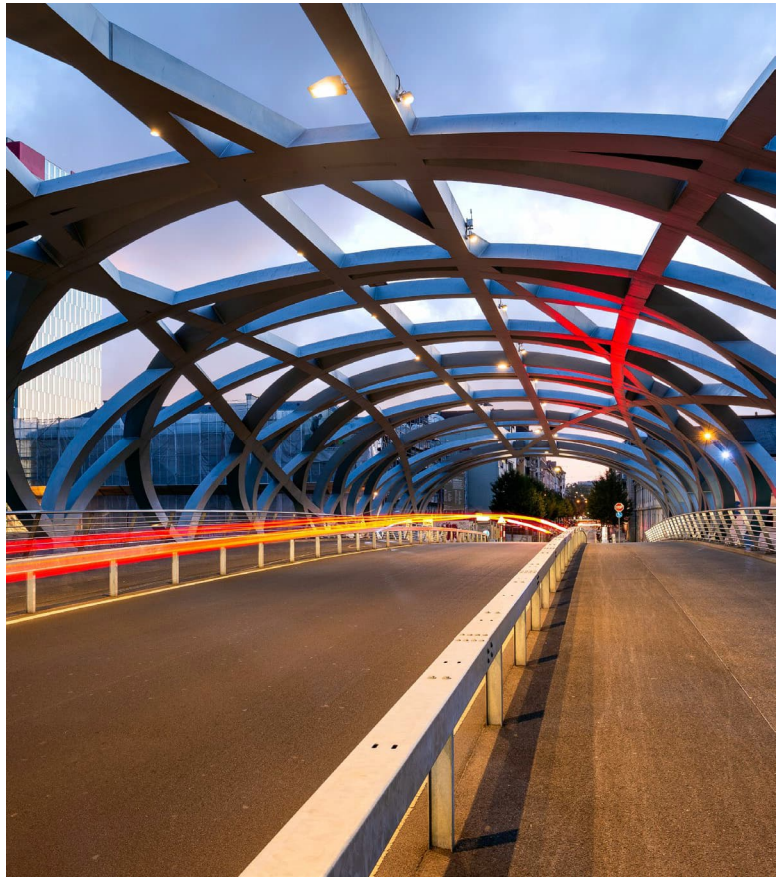
資誠觀點

每一補助年度的計算基礎，是往前推兩個日曆年度結束的會計年度。2026補助年度適用過渡性申請規定。企業必須在每一補助年度的1月31日前提出申請，逾期申請不會受理。2026及2027補助年度的申請期限都是2027年1月31日。申請資料必須採用電子方式提交，而且集團內每一個企業實體都要分別提出申請，不能由集團合併申請。有意申請的企業應提早進行以下準備：

- 確認哪些研發及創新活動符合補助資格
- 確認已備妥經查核的財務報表及永續經營相關證明
- 試算扣除其他租稅優惠後，企業實際可以取得的淨補助效益
- 依企業的支柱二情況，選擇最合適的補助方式

提早評估非常重要，因為企業必須在嚴格的申請期限內，找出符合資格的活動、證明相關支出確實和合格活動有關、蒐集並整理所有必要的證明文件。

琉森邦創新補助顯示，瑞士持續希望維持對創新企業的吸引力，各邦也正在推出更有針對性的措施來強化競爭力。除了琉森邦以外，楚格邦(Zug)、巴塞爾城市邦(Basel-Stadt)及格勞賓登邦(Graubünden)也已推出類似制度，其他邦則正在評估採用類似的獎勵措施。



Switzerland
Lucerne Innovation Contribution

Effective 1 October 2026, the canton of Lucerne's new Innovation Contribution (Luzerner Innovationsbeitrag, LIB) provides cost- based funding for eligible R&D and innovation activities.

Companies across all industries, including service providers, may apply, provided they meet the statutory requirements.

Eligible companies: To qualify, a company must:

- Be registered in the Lucerne Commercial Register
- Maintain a substantive economic presence in Lucerne, including premises and personnel
- Maintain reliable accounting records, generally evidenced by statutory financial statements subject to an ordinary audit, and
- Provide appropriate evidence of sustainable business conduct.

A company does not need a taxable profit to qualify; loss-making companies also can apply.

Qualifying activities: The following activities qualify:

- Basic research, industrial research and experimental development
- Significant organisational and process innovation
- Clinical studies
- Management and support tasks related to these activities.

Several transfer-pricing concepts are relevant when assessing qualifying activities. These include the Frascati criteria for identifying eligible R&D activities and the DEMPE framework for analysing contract research arrangements. Existing transfer- pricing documentation may therefore provide a valuable starting point for preparing the application.

Funding rates: The gross contribution is calculated by applying the following rates to qualifying expenditure:

- 30% of personnel expenses
- 20% of investment expenses
- 10% of contract research expenses
- 10% of other expenses.

The calculated contribution is reduced by:

Tax savings from the Lucerne patent box

Any other financial aid received for the same activities.

If total applications exceed the available budget, all contributions are reduced proportionally.

Form of the contribution: The LIB can be granted in one of three forms:

A direct cash payment

A Qualified Refundable Tax Credit (QRTC)

A non-refundable tax credit.

Switzerland (Continued)

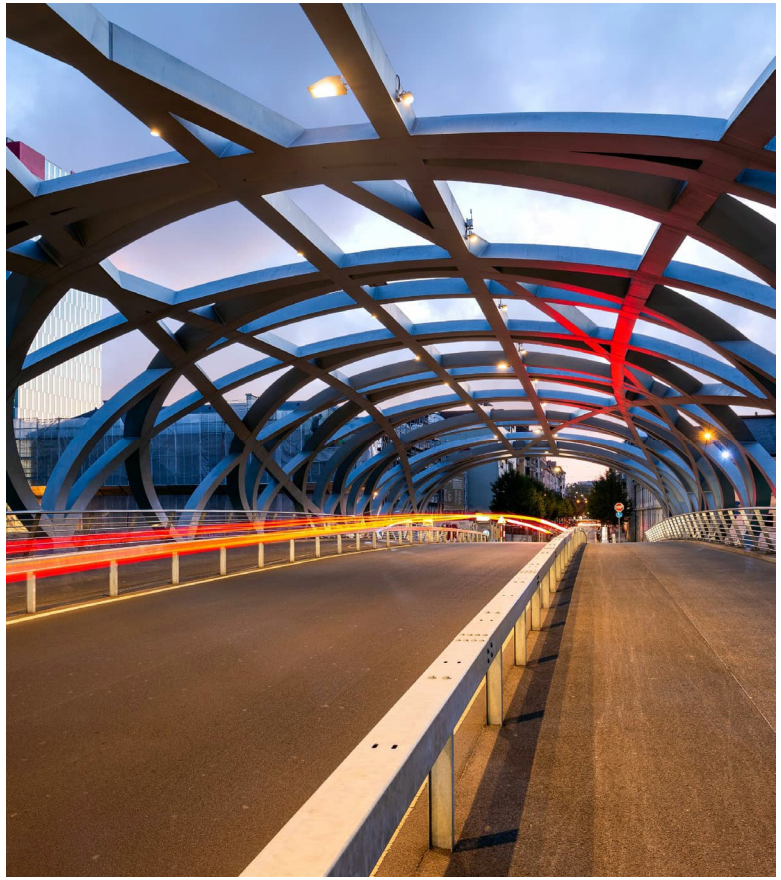
PwC observation:

The contribution for a given year is based on the financial year that ends two calendar years earlier. Transitional filing rules apply to the 2026 contribution year. Applications are due by 31 January of each contribution year, and late applications are not considered. For contribution years 2026 and 2027, the deadline is 31 January 2027. Applications must be submitted electronically on an entity-by-entity basis. Potential applicants should begin preparing their applications well in advance of the filing deadline by:

- Identifying eligible activities
- Checking that audited financial statements and sustainability evidence are available
- Modelling the expected net benefit after tax-incentive deductions
- Choosing the form of contribution that best fits their Pillar Two position.

Early assessment is particularly important because applicants must identify qualifying activities, substantiate the related costs and assemble the required supporting evidence within a strict filing timetable.

The LIB demonstrates that Switzerland remains an attractive location for innovative companies and that the cantons are taking targeted measures to maintain this position. In addition to Lucerne, cantons like Zug, Basel-Stadt and Graubünden have introduced comparable instruments. Other cantons are considering similar incentive mechanisms.



要聞

Administrative
行政

紐西蘭
軟體款項支付是否適用外國稅額扣抵

紐西蘭稅務局(Inland Revenue)發布解釋指南草案PUB00266(以下簡稱草案)，說明紐西蘭企業支付款項給非居民軟體供應商時的稅務處理。草案涵蓋雲端運算及軟體經銷安排。根據紐西蘭稅務局的解釋，如果軟體或軟體即服務(Software as a Service, SaaS)經銷商只是把軟體使用權轉售給客戶，而且沒有取得以商業方式利用軟體背後的著作權的實質權利，相關付款原則上不會被認定為權利金。這份草案延續紐西蘭稅務局現有的解釋，並沒有改變原本的立場。

不過，其他國家或地區可能採取不同看法。例如，澳洲稅務局(Australian Taxation Office, ATO)最近的稅務裁定TR 2026/2，對軟體權利金採取較廣泛的解釋。澳洲稅務局認為，即使當地經銷商沒有傳統上複製或修改軟體的權利，只要經銷商參與授權客戶使用軟體、向客戶「傳輸」或「提供」軟體，相關付款仍可能被認定為權利金。其他境外國家或地區也開始對軟體權利金採取較廣泛的認定方式。

為什麼值得注意？

各國對軟體經銷商支付的款項是否屬於權利金，可能有不同解釋，進而影響紐西蘭外國稅額扣抵的適用。例如，境外付款人把軟體經銷款項認定為權利金，因此在付款給紐西蘭收款人時扣繳當地稅款。但紐西蘭稅務局可能認為同一筆款項不屬於權利金。按照相關避免雙重課稅協定(Double Tax Agreement, DTA)，境外國家也就沒有權利對這筆款項課稅。

依目前對紐西蘭稅務局立場的理解，在這種情況下，紐西蘭收款人可能不能用境外已扣繳的稅款抵減紐西蘭應納稅額。

資誠觀點

以上發展凸顯紐西蘭軟體及SaaS集團進行跨國營運時可能面臨的問題。同一筆跨境付款，在所得來源國可能被認定為權利金，但紐西蘭稅務局可能認為不是權利金。如果發生這種情況，紐西蘭收款人可能已在境外負擔扣繳稅，卻無法在紐西蘭申請相對應的外國稅額扣抵。這可能造成同一筆所得遭到雙重課稅或產生額外的現金稅負。

因此，企業集團應逐一按國家或地區，分別檢視軟體轉售及經銷安排，特別注意當地經銷商取得哪些權利、客戶是透過什麼方式取得軟體或SaaS服務、境外國家對軟體付款是否採用比紐西蘭更廣泛的權利金定義。澳洲稅務局發布TR 2026/2後，紐西蘭企業與澳洲之間的軟體經銷安排尤其需要注意。

紐西蘭稅務局的PUB00266目前仍是草案，意見提交期限為2026年10月31日。相關企業可以利用草案徵詢意見的機會，要求主管機關進一步說明：如果租稅協定雙方對同一筆軟體付款有不同認定，外國稅額扣抵應如何適用。

New Zealand
Software payments – foreign tax credit availability

Inland Revenue has released a draft Interpretation Guideline (PUB00266) on payments by New Zealand entities to non- resident software suppliers. The draft provides guidance for cloud computing and software reseller arrangements. Under Inland Revenue's interpretation, payments by a software or SaaS reseller generally will not be royalties where the reseller is simply on-selling access and does not obtain substantive rights to commercially exploit the underlying copyright. The draft does not change Inland Revenue's existing interpretation.

This contrasts with approaches being taken in some other jurisdictions. In Australia, for example, the ATO's recently finalised TR 2026/2 adopts a broader interpretation of software royalties. The ATO considers that a royalty may arise where a local reseller is involved in authorising customer access to software or in the 'communication' of software to customers, even where it does not have traditional rights to reproduce or modify the software. We have also observed a broader interpretation of software royalties being taken in other offshore jurisdictions.

Why does this matter? The differing interpretations of whether the reseller is paying a royalty can have an important New Zealand foreign tax credit consequence. Where non-New Zealand withholding tax has been deducted by a payer to a New Zealand recipient on the basis that a software distribution payment is a royalty, but Inland Revenue considers the same payment is not a royalty and the foreign jurisdiction therefore has no taxing right under the relevant Double Tax Agreement, we understand Inland Revenue's view to be that the foreign withholding tax is not creditable in New Zealand.

PwC observation:

The developments highlight an issue for New Zealand software and SaaS groups operating internationally. The same cross-border payment may be regarded as a royalty by the source jurisdiction but not by Inland Revenue. Where this occurs, the New Zealand recipient may face foreign withholding tax without a corresponding New Zealand foreign tax credit, potentially resulting in double taxation or cash-tax leakage.

Groups should therefore review software reseller and distribution arrangements on a jurisdiction-by-jurisdiction basis. They should pay particular attention to the rights granted to local distributors, how customers obtain access to the software, and whether the overseas jurisdiction takes a broader view of the characterisation of payments as royalties than Inland Revenue. The issue is particularly relevant to Australian arrangements following the release of TR 2026/2.

Inland Revenue's PUB00266 remains in draft, with submissions due 31 October 2026, providing an opportunity to seek greater clarity on how foreign tax credit relief should operate where treaty partners adopt differing interpretations of the same software payment.

新加坡
財產及智慧財產權移轉收益課稅的預先裁定

2026年10月1日，新加坡稅務局(Inland Revenue Authority of Singapore, IRAS)公布三項預先裁定的摘要，內容如下：

1. 集團重組下出售長期投資不動產的收益

一家新加坡公司配合集團內部重組，將長期持有的策略性投資不動產出售給關係人。新加坡稅務局確認，相關收益屬於資本性收益，因此不需要課稅。

新加坡稅務局在作成判斷時，參考一般用來區分投資及交易活動的「交易特徵」(Badges of Trade)，包含公司取得不動產時的目的、不動產過去的用途、不動產的持有期間(各項不動產持有約7年至18年)、處分的情況、公司是否曾針對不動產進行額外工程或改善及融資方式。

2. 集團重組下移轉智慧財產權的收益

公司配合集團內部重組移轉智慧財產權(Intellectual Property Rights, IPRs)所產生的收益，屬於資本性收益，因此不需要課稅。

新加坡稅務局作成這項判斷的主要理由包括：

- 公司自取得智慧財產權後，一直擔任集團的亞太地區企業營運主體
- 移轉智慧財產權是基於集團進行內部重組
- 智慧財產權移轉後，公司原本用來創造利潤的核心資產及營運功能將被完全移除。公司之後會轉型為服務公司，最終則會停止營運，成為休眠公司

不過，公司最初取得智慧財產權時，過去曾申報智慧財產權資本支出減免(Writing-Down Allowances, WDA)。因此，公司仍須針對智慧財產權的移轉價格或公司取得智慧財產權時發生的資本支出(兩者中金額較低的)，計算並繳納相關稅款。

3. 特別股的稅務性質及股利免稅

可以贖回、不可轉換、股利不累積、可以參與剩餘利益分配、沒有表決權的特別股(Redeemable Preference Shares, RPS)，在新加坡所得稅上會被視為權益工具。認購人從這類特別股取得的股利，可以依據1947年所得稅法免稅。

資誠觀點

這些預先裁定的結果非常取決於個別案件的具體事實及交易背景。如果涉及的交易金額較大，新加坡稅務局通常會進行更嚴格的審查。如果納稅人的交易事實有利，而且有完整文件可以支持相關主張，可以考慮向新加坡稅務局申請預先裁定。透過預先裁定，企業可以在交易進行或申報前，先確認稅務處理方式，降低後續的不確定性，也可以避免在申報所得稅後，與新加坡稅務局發生長期爭議。

Singapore

Advance rulings on the taxability of gains from transfers of property and intellectual property rights

On 1 October 2026, the Inland Revenue Authority of Singapore (IRAS) published summaries of three advance rulings on the following issues:

- Confirmation 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 are 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 varied from 7 to 18 years
    - ✓ the circumstances for the disposals
    - ✓ supplementary work done on the properties
    - ✓ mode of financing.
- Confirmation that the gains arising from the transfer of intellectual property rights (IPRs) pursuant to internal group reorganisation are capital in nature and therefore not taxable. The IRAS cited the following reasons for its decision:
    - ✓ nature of the company's business as the group's Asia Pacific regional entrepreneur since it acquired the IPRs
    - ✓ that the transfer of the IPRs is due to an internal group Reorganisation
    - ✓ following the transfer of the IPRs, there will be a complete sterilisation of the company's profit-making apparatus; it will become a service company and eventually become dormant.

However, as the company had previously claimed writing down allowances on the initial acquisition of the IPRs, a charge based on the lower of the transfer price or the capital expenditure incurred in acquiring the IPRs will be taxed.

- Confirmation that redeemable, non-convertible, non- cumulative, participating, non-voting preference shares (RPS) are treated as equity for Singapore income tax purposes, and dividends received by subscribers on the RPS will be exempt from tax under the Income Tax Act 1947.

PwC observation:

These rulings are highly fact-dependent and typically attract the IRAS' scrutiny when the quantum is sizable. Taxpayers with favourable fact patterns supported by good documentation may wish to similarly consider seeking an advance ruling to secure upfront certainty of the tax treatment and to avoid protracted disputes with the IRAS after the tax return is filed.

新加坡
新加坡稅務局公布符合以實質為基礎的租稅優惠避風港的租稅優惠清單

2026年10月13日，新加坡稅務局(Inland Revenue Authority of Singapore, IRAS)更新全球反稅基侵蝕(Global Anti-Base Erosion, GloBE)規則及國內最低稅負制(Domestic Top-up Tax, DTT)的相關指南，在新加坡正式導入以實質為基礎的租稅優惠避風港(Substance-Based Tax Incentive Safe Harbour)。更新後的指南也列出符合資格的租稅優惠(Qualified Tax Incentives, QTIs)清單。

指南進一步說明，部分費用依照1947年所得稅法原則上不能扣除，例如屬於資本性支出的費用或不是為了產生所得而發生的費用。不過，如果新加坡法律基於特定政策目的，明文允許企業扣除這些費用，相關優惠仍可能被列為符合資格的租稅優惠。政策目的可能包括鼓勵創新或推動公益慈善活動。

資誠觀點

這項更新相當重要，因為企業現在可以更明確判斷，哪些新加坡租稅措施符合以實質為基礎的租稅優惠避風港。

符合避風港的租稅優惠，在計算新加坡國內最低稅負制下的有效稅率時，可以獲得較有利的處理。



Singapore

IRAS publishes list of incentives qualifying for the substance-based tax incentive safe harbour

On 13 October 2026, the Inland Revenue Authority of Singapore (IRAS) updated its guidance on the Global Anti-Base Erosion (GloBE) Rules and Domestic Top-up Tax (DTT) to implement the Substance-based Tax Incentive Safe Harbour in Singapore. The guidance includes a list of Qualified Tax Incentives (QTIs). The guidance also explains that while certain expenses are generally not deductible under the Income Tax Act 1947, e.g., if they are capital in nature or have not been incurred in the production of income, they may be included as a QTI if there are legislative provisions specifically allowing the deduction for policy reasons such as to encourage innovation and philanthropy.

PwC observation:

This is a significant development as it provides certainty on Singapore tax measures that qualify for the substance-based tax incentive safe harbour, which will favourably impact the effective tax rate calculation for DTT purposes.



烏拉圭
非居民取得股利分配適用的所得稅施行規定

烏拉圭在2026年10月8日發布第427/026號命令，針對第20,446號法律(2025年至2029年國家預算法)，對分配給非居民的股利及利潤課稅規定提供進一步的施行細節。

在第20,446號法律生效前，公司所得稅(Corporate Income Tax, CIT)納稅人分配股利或利潤給非居民時，只有股利或利潤來自已繳納公司所得稅的所得，才需要課稅。

修正後的規定新增一種股利及利潤分配的課稅情況。符合以下兩項條件時，分配的股利或利潤也可能需要在烏拉圭繳稅：

- 股利或利潤在受益人的居住國需要課稅
- 受益人的居住國允許用已在烏拉圭繳納的稅款申請外國稅額扣抵

新制度適用於2026年1月1日以後進行的股利或利潤分配。

非居民所得稅(Non-Resident’s Income Tax, NRIT)稅率維持7%不變。因此，這項措施不是提高稅率，而是擴大可能需要課稅的股利及利潤分配範圍。

外國稅額扣抵上限機制

如果烏拉圭與受益人居住國適用的稅率不同，第427/026號命令也訂定限制非居民所得稅金額的機制。根據這項機制，因新增課稅情況而在烏拉圭課徵的稅款，不得超過受益人可以在居住國申請的外國稅額扣抵金額。換句話說，以下兩項稅款的合計金額，不得超過受益人實際可以在居住國申請扣抵的金額：

- 股利及利潤分配所課徵的稅款，不論這些分配來自哪一類所得
- 股利或利潤背後已課稅所得所負擔的相關稅款

無法在國外扣抵時的證明程序

烏拉圭稅務機關(Uruguayan Tax Authority, DGI)將另外訂定條件及程序，讓納稅人證明已在烏拉圭繳納的稅款無法在受益人的居住國申請扣抵。遇到以下情況時，烏拉圭稅務機關可能提供較簡化的證明程序：

- 受益人的居住國不對收到的股利或利潤課稅
- 受益人的居住國雖然對股利或利潤課稅，但不允許扣抵已在烏拉圭扣繳的稅款

無法扣抵的稅款可能可以退還

如果烏拉圭扣繳的非居民所得稅，全部或部分無法在受益人的居住國申請外國稅額扣抵，納稅人可以申請退還相對應的稅款。不過，納稅人必須提出充分證明，確認相關稅款確實無法在受益人的居住國扣抵。

資誠觀點

新制度的主要目標，是把部分股利的課稅權從受益人的居住國移轉到烏拉圭，同時避免增加股東的整體稅負。不過，新制度能不能達到這個目標，最後仍取決於股東能否在居住國全額扣抵已在烏拉圭繳納的稅款。

在烏拉圭設有子公司的企業，應檢視自2026年1月1日起已經進行的股利及利潤分配，並重新評估預計進行的股利分配，包括當地對股利的稅務處理以及任何境外稅額扣抵的可用性與金額。企業也應該保留佐證文據，並評估是否可以針對在烏拉圭扣繳的NRIT申請退稅。

Uruguay
Regulatory Decree on Non-Resident's Income Tax applicable to dividend distributions

Uruguay published Decree No. 427/026 on 8 October 2026, regulating the changes introduced by Law No. 20,446 (the 2025– 2029 National Budget Law) to the taxation of dividends and profits distributed to non-residents.

Before the aforementioned Law entered into force, dividends and profits paid to non-residents were subject to tax only when distributed by corporate income tax (CIT) taxpayers out of income subject to CIT.

The amended rules introduce an additional taxable event covering distributed dividends and profits. This additional taxable event occurs where:

- the dividend or profit is taxable in the beneficiary's jurisdiction of residence; and
- that jurisdiction allows a tax credit for the tax paid in Uruguay.

The new regime applies to distributions made on or after 1 January 2026.

The Non-Resident's Income Tax (NRIT) rate remains unchanged at 7%. Accordingly, the measure does not increase the applicable rate; rather, it broadens the scope of distributions that may be subject to tax.

The decree also regulates the mechanism that limits NRIT where the tax rates applicable in Uruguay and the beneficiary's jurisdiction of residence differ. Under this mechanism, the tax imposed under the additional taxable event may not exceed the tax credit available in the beneficiary's jurisdiction of residence. Accordingly, the aggregate of (i) the tax imposed on distributions of dividends and profits, irrespective of the underlying income from which they arise, and (ii) the tax attributable to underlying income subject to tax may not exceed the amount that effectively may be claimed as a tax credit in the beneficiary's jurisdiction of residence.

The decree further provides that the Uruguayan Tax Authority (DGI) will establish the terms and conditions for demonstrating that the tax cannot be credited abroad. For these purposes, the DGI may establish simplified procedures where the beneficiary's jurisdiction of residence either does not tax the dividends or profits received or, despite taxing them, does not allow a tax credit for the tax withheld in Uruguay.

Finally, the decree provides that, where NRIT withheld in Uruguay cannot be credited, in whole or in part, in the beneficiary's jurisdiction of residence, the corresponding amount may be refunded, provided that the inability to claim the credit is duly substantiated.

PwC observation:

The new regime aims to shift the taxation of dividends from the beneficiary's jurisdiction to Uruguay, without increasing the shareholder's overall tax burden. However, this will ultimately depend on whether the Uruguayan tax can be fully credited in the beneficiary's jurisdiction.

Companies with Uruguayan subsidiaries should review distributions made since 1 January 2026 and reassess planned dividends by reference to each shareholder's jurisdiction, including the local tax treatment of the dividend and the availability and amount of any foreign tax credit. They also should retain supporting documentation and assess whether refunds may be available for the NRIT withheld in Uruguay.

要聞

Judicial
司法

印度
稅務上訴法庭裁定，不得將國內法的間接移轉規定套用到印度與愛爾蘭租稅協定

印度所得稅上訴法庭德里分庭針對一項集團內部重組作出裁定。本案中，一家愛爾蘭稅務居民企業將其持有的美國企業權益移轉給另一家集團企業。這家美國企業間接持有一家印度公司，而這項移轉是全球集團內部重組的一部分。法庭認為，根據印度與愛爾蘭租稅協定，愛爾蘭企業從這項移轉取得的利益不需要在印度繳稅。由於移轉的標的是美國企業的權益，而不是印度企業的權益，因此印度與愛爾蘭租稅協定第13條第5項不適用。相關利益應適用租稅協定第13條第6項，並且只能由愛爾蘭課稅。法庭認為，租稅協定中的「處分」(alienation)一詞，應按照租稅協定的一般意思解釋。如果協定文字沒有真正的疑義，就不能把印度國內法對「移轉」的定義，或國內法的間接移轉推定規定，直接套用到租稅協定中。法庭也沒有發現本案涉及濫用租稅協定或人為安排的證據，因此認為主管機關引用多邊公約(Multilateral Instrument, MLI)第6條第1項並不正確。

針對另一項爭議，法庭參考印度最高法院、德里高等法院及所得稅上訴法庭過去的相關判決後，認為銷售標準化軟體及提供相關支援服務所取得的收入，不屬於印度與愛爾蘭租稅協定下的權利金或技術服務費用(Fees for Technical Services, FTS)，因此不需要在印度課稅。

資誠觀點

該判決重申，除非協定文字確實存在歧義，否則國內法定義和擬制條款不能擴大印度在租稅協定下的課稅權。

在集團架構中設有愛爾蘭企業的美國跨國企業，應檢視重組是否涉及轉讓持有印度公司的非印度實體股權，因為協定結果可能取決於其股權被轉讓的實體。

企業應該保留支持重組商業合理性、持股架構和協定地位的佐證文件，特別是在被指控存在協定濫用的情況下。

另外，向印度客戶提供標準化軟體及相關支援服務的美國跨國企業，也應重新檢視合約內容及服務說明，確認文件可以支持相關收入不屬於租稅協定下的權利金或技術服務費用。



India

Tribunal bars importing indirect transfer rules into India–Ireland treaty

The Delhi bench of the Income-tax Appellate Tribunal concluded that gains earned by an Irish tax resident from transferring its ownership interest in a US entity, which held an Indian company, to another group entity as part of a global internal restructuring were not taxable in India under the India–Ireland tax treaty. Since the transferred interest was in a US-resident entity, Article 13(5) of the India–Ireland tax treaty did not apply. The gains were covered within Article 13(6) of the India–Ireland tax treaty and were taxable only in Ireland. The Tribunal concluded that the term 'alienation' should be given its ordinary treaty meaning and that, in the absence of ambiguity, the India–Ireland tax treaty could not be used to import the domestic-law definition of ' transfer' or the indirect-transfer deeming rule into the treaty. The Tribunal also found no evidence of treaty abuse or artificial structuring and concluded that Article 6(1) of the Multilateral Instrument had been incorrectly invoked.

Separately, following relevant Supreme Court, Delhi High Court, and earlier Tribunal rulings, the Tribunal concluded that receipts from the sale of standard software and related support were not taxable in India as royalty or fees for technical services (FTS) under the India–Ireland tax treaty.

For more information see our Tax Insights.

PwC observation:

The ruling reiterates that domestic-law definitions and deeming provisions cannot expand India's taxing rights under a tax treaty unless the treaty language is genuinely ambiguous.

US multinationals with Irish entities should review restructurings involving transfers of interests in non-Indian entities holding Indian companies, as the treaty outcome may depend on the entity whose interest is transferred.

Companies should retain documentation supporting the restructuring's commercial rationale, ownership chain and treaty position, particularly where treaty abuse is alleged.

US multinationals providing standard software and related support to India should also review their contracts and service descriptions to support non-taxability as royalty or FTS under the tax treaty.



要聞

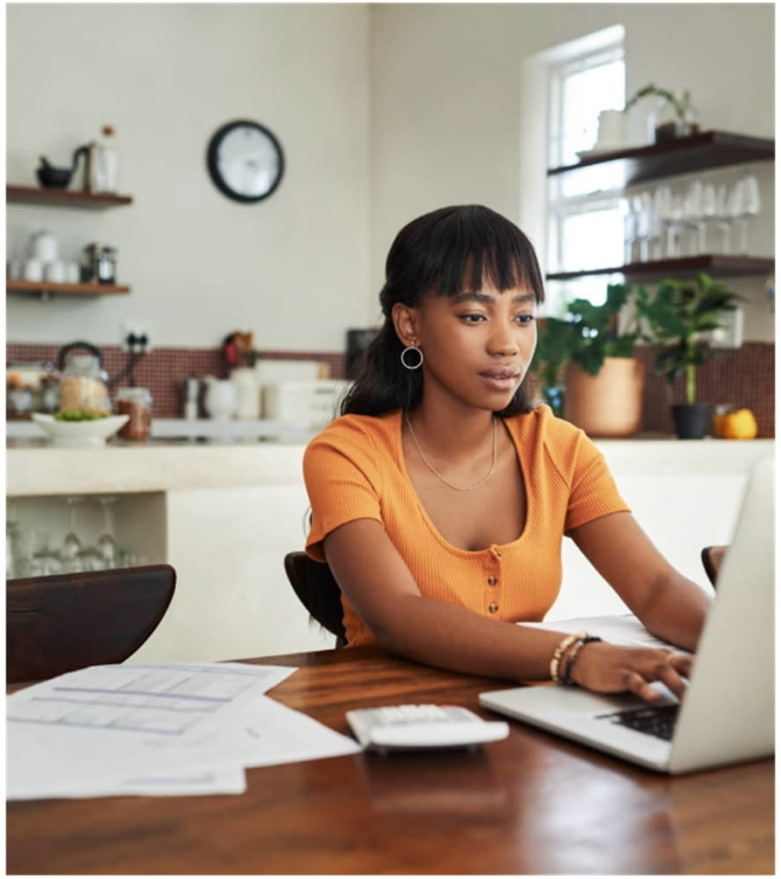
Treaties
租税協定

印度
印度政府公告印度與模里西斯租稅協定修正議定書，新增「享有利益資格」條款

印度與模里西斯已簽署議定書，修正兩國間的租稅協定。這份議定書在2024年3月7日簽署，兩國完成必要程序後，已在2026年8月10日生效。印度中央政府現在已正式公告這份議定書。主要修正包括取代了租稅協定的前言，並增加了名為「享有利益資格（Entitlement to Benefits）」的第27B條。根據第27B條，在綜合考量所有相關事實及情況後，如果可以合理認定，取得租稅協定利益是某項安排或交易的主要目的之一，而且這項安排或交易直接或間接產生相關利益，主管機關可以拒絕提供租稅協定優惠。不過，如果提供相關優惠符合租稅協定條文的目的及宗旨，企業仍可能繼續享有協定利益。修正後的協定前言明確提到防止間接為第三管轄區居民提供協定減免的避稅、逃稅和租稅協定濫用（treaty-shopping）。這些修正從2026年8月10日起適用，不受相關稅款是在什麼時候課徵，或屬於哪一個課稅年度的影響。

資誠觀點

希望適用印度與模里西斯租稅協定優惠的納稅人，應評估取得協定利益是否可能被主管機關認定為相關安排或交易的主要目的之一。企業應保存足夠的證明文件，說明申請的協定優惠符合相關條文的目的及宗旨。印度中央直接稅委員會(Central Board of Direct Taxes, CBDT)先前針對特定既有投資明確說明的既有投資保障(Grandfathering Protection)，目前仍然具有參考價值。不過，相關保障的實際影響，仍應依個別交易情況及適用的反避稅原則進行評估。



India

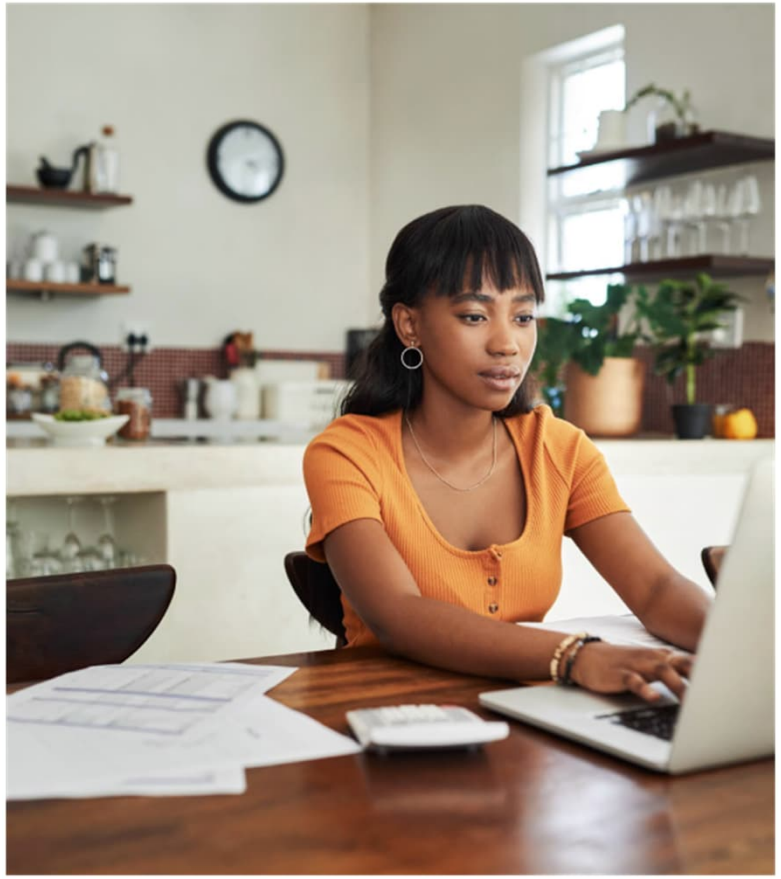
Central Government notifies protocol amending India–Mauritius tax treaty with new ‘Entitlement to Benefits’ provisions

India and Mauritius signed a protocol amending their tax treaty. The protocol, signed on 7 March 2024, entered into force on 10 August 2026 after both countries completed the required procedures. India’s Central Government has now notified the protocol, which replaces the treaty’s preamble and adds Article 27B, titled ‘Entitlement to Benefits.’ Article 27B may deny a treaty benefit where, having regard to all relevant facts and circumstances, it is reasonable to conclude that obtaining the benefit was one of the principal purposes of an arrangement or transaction that directly or indirectly produced it. The benefit may nevertheless remain available where granting it would be in accordance with the object and purpose of the relevant treaty provisions. The revised preamble addresses tax evasion, tax avoidance and treaty-shopping arrangements intended to provide treaty relief indirectly to residents of third jurisdictions. The amendments apply from 10 August 2026, regardless of when the relevant taxes are imposed or the tax years to which they relate.

For more information see our Tax Insights.

PwC observation:

Taxpayers seeking benefits under the India–Mauritius tax treaty should assess whether obtaining treaty benefits could be viewed as one of the principal purposes of the relevant arrangement or transaction. They should retain evidence demonstrating that the claimed benefit is consistent with the object and purpose of the relevant treaty provisions. The specific grandfathering protections previously clarified by the Central Board of Direct Taxes remain relevant, although the impact should be assessed based on the particular transaction and the applicable judicial anti-avoidance principles.



新加坡
新加坡與吉爾吉斯共和國簽署新租稅協定，並完成與菲律賓更新租稅協定的談判

新加坡在2026年10月12日與吉爾吉斯共和國簽署新的租稅協定。這份協定明確劃分兩國對跨境商業活動所得的課稅權，並規定對股利所得適用5%（持股至少25%）和10%的較低扣繳稅率，以及對利息和特許權使用費所得適用8%的稅率。

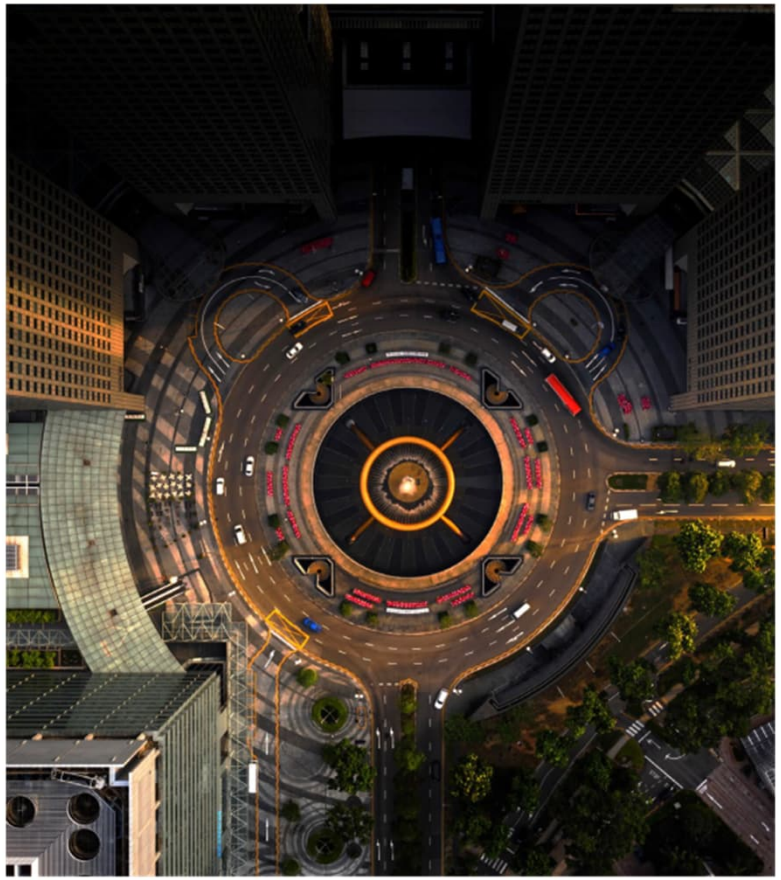
菲律賓財政部(Department of Finance, DOF)在2026年10月2日宣布，已經完成與新加坡更新現行租稅協定的談判。兩國目前適用的租稅協定是在1977年簽訂。修訂後的協定內容還沒有公布。不過，菲律賓財政部表示，新協定預計可以提供更清楚且更容易預測的跨境所得課稅規定，加強兩國稅務機關之間的合作，並確保跨境所得獲得公平課稅。

資誠觀點

新加坡正在加強與中亞地區的經濟往來。新加坡與吉爾吉斯共和國簽訂的租稅協定，可望降低兩國跨境投資、貿易及其他經濟活動面臨的稅務障礙。

新加坡與菲律賓之間有大量專業人士、勞工、企業、資金、科技及服務往來。因此，更新後的租稅協定預計將有助於促進兩國投資及經濟成長。

不過，目前兩份協定都還沒有生效。新加坡與吉爾吉斯共和國租稅協定已經簽署，但還沒有完成批准程序。新加坡與菲律賓修訂版租稅協定已經完成談判，但雙方還沒有正式簽署。



Singapore

Singapore signs new treaty with the Kyrgyz Republic and concludes negotiations for an updated treaty with the Philippines

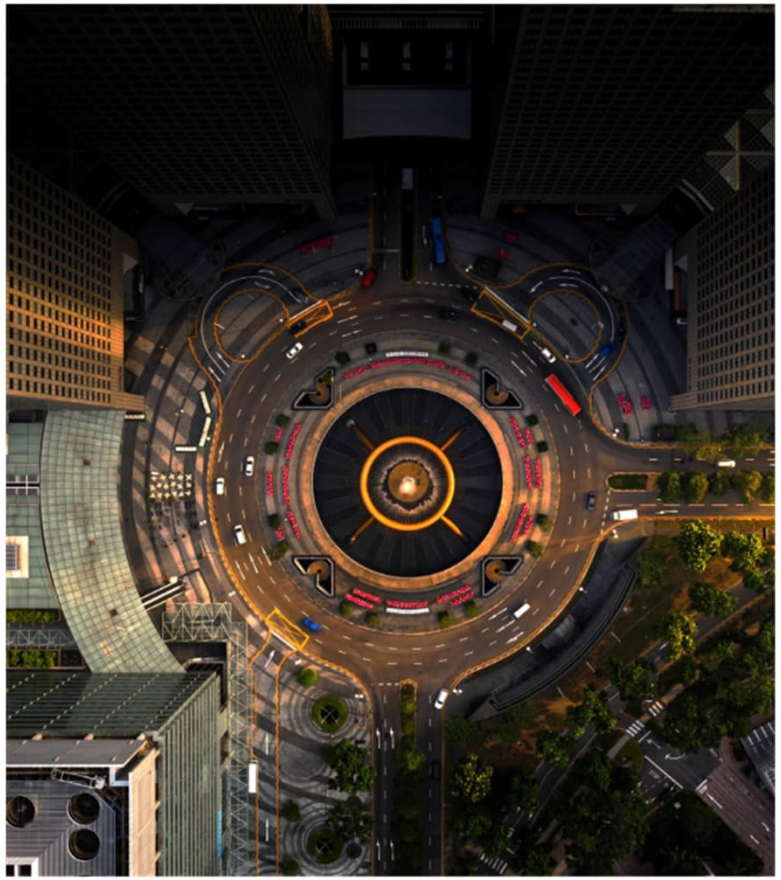
Singapore signed a new treaty with the Kyrgyz Republic on 12 October 2026. The treaty clarifies the countries' respective taxing rights on income arising from cross-border business activities and provides for reduced withholding tax rates of 5% (at least 25% shareholding) and 10% on dividend income, and 8% on interest and royalty income.

The Philippines Department of Finance (DOF) announced on 2 October 2026 that it had concluded negotiations with Singapore to update the existing 1977 tax treaty. Details of the revised treaty have not been published, but the DOF states that it will provide clearer and more predictable rules for taxing cross- border income, strengthen cooperation between the respective tax authorities, and ensure fair taxation.

PwC observation:

The treaty with the Kyrgyz Republic will lower barriers to cross-border investment, trade, and economic flows between the two countries as Singapore looks to strengthen its economic links with Central Asia; and the revised treaty with the Philippines is expected to support investment and economic growth given the significant flows of professionals, workers, businesses, capital, technology and services between the two countries.

Neither treaty is yet in force. The Kyrgyz treaty has been signed but not ratified, and the revised Philippines treaty has yet to be signed.



要聞

Global Minimum Tax (Pillar Two)
全球最低稅負制 (支柱二)

奧地利
支柱二：奧地利公布合格國內最低稅負制申報表

對於適用支柱二的企業集團，如果集團在奧地利設有公司或常設機構(也就是奧地利的集團成員實體)，合格國內最低稅負制(Qualified Domestic Minimum Top-up Tax, QDMTT)申報期限即將到來。合格國內最低稅負制申報表是奧地利的支柱二稅務申報表，企業集團必須透過這份申報表，申報應在奧地利繳納的補充稅。即使沒有應繳補充稅，企業仍須提交零申報。集團適用過渡性國別報告避風港(Transitional CbCR Safe Harbour)時，也特別需要注意這項申報義務。

奧地利稅務機關目前已在FinanzOnline線上系統公布相關申報表。

申報及繳稅期限

- 如果會計年度為截至2024年12月31日止的日曆年度，奧地利合格國內最低稅負制申報表最晚須在2026年12月31日前提交。如果2024/25會計年度和日曆年度不同，申報期限為2027年12月31日。
- 企業在奧地利需要繳納的補充稅，也必須在同一個期限前完成繳納。

由單一奧地利集團成員實體負責申報

不論企業集團在奧地利有多少個集團成員實體，原則上只需要由其中一個奧地利集團成員實體負責提交合格國內最低稅負制申報表和繳納應付的補充稅。負責申報及繳稅的實體稱為「支柱二納稅人」。支柱二納稅人不一定是先前提交GloBE資訊申報表(GloBE Information Return, GIR)申報通知的同一個集團成員實體。支柱二納稅人須依照以下順序決定：

1. 由最終母公司指定

最終母公司可以指定一個奧地利集團成員實體，擔任支柱二納稅人。針對2024會計年度，最終母公司必須在2024年12月31日前，透過FinanzOnline線上系統提交指定資料。如果2024/25會計年度和日曆年度不同，指定期限則為2025年12月31日。

2. 未指定時，由奧地利持股架構中最高層的實體負責

如果最終母公司沒有指定奧地利集團成員實體，原則上會由集團架構中位於奧地利最高層的集團成員實體擔任支柱二納稅人。奧地利最高層的集團成員實體，是指符合以下條件的奧地利實體：

- 直接或間接持有其他所有奧地利集團成員實體的權益
- 沒有其他奧地利集團成員實體直接或間接持有該實體的權益

3. 沒有最高層實體時，由經濟活動最重要的奧地利實體負責

部分集團可能沒有單一的奧地利最高層實體，例如姊妹公司架構或平行持股架構。遇到這種情況，將由奧地利境內「經濟活動最重要」的集團成員實體擔任支柱二納稅人。判斷哪一家奧地利實體的經濟活動最重要時，需要考量：主要營業活動集中在哪一家實體、各實體的營業收入規模、奧地利公司登記資料、GloBE資訊申報表(GloBE Information Return, GIR)及國別報告中的資訊

Austria
Pillar Two: Austria publishes QDMTT return

For Austrian companies and permanent establishments ('constituent entities') of groups within the scope of Pillar Two, the deadline for filing the Qualified Domestic Minimum Top-up Tax (QDMTT) return is approaching. The QDMTT return is the Austrian Pillar Two tax return in which the Top-up Tax payable in Austria must be declared. Nil returns must also be filed (particularly where the CbCR safe harbour applies). The relevant form now has been published on the Austrian tax administration's FinanzOnline platform.

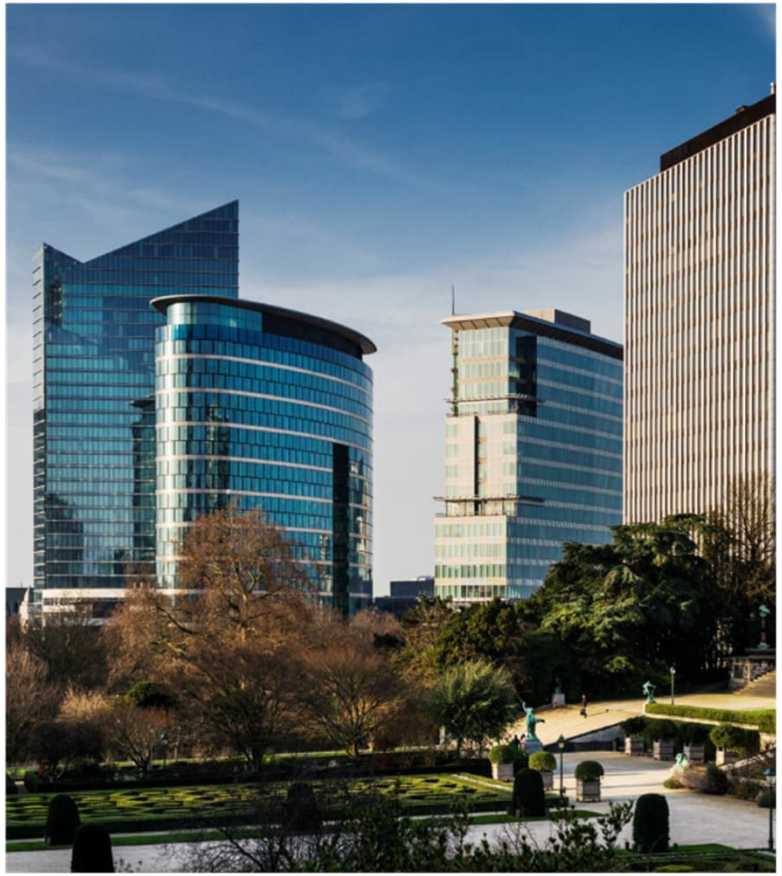
PwC observation:

- The Austrian QDMTT return must be filed by 31 December 2026 if the fiscal year corresponds to the calendar year ending on 31 December 2024. For fiscal years 2024/25 that do not correspond to the calendar year, the deadline is 31 December 2027.
- Any Top-up Tax payable in Austria must also be paid by that date.
- The obligation to file the QDMTT return (and to pay any Top-up Tax) applies to only one Austrian constituent entity, regardless of how many Austrian constituent entities the group has. This is the so-called ‘Pillar Two taxpayer.’ This entity is not necessarily the same constituent entity that submitted the notification regarding the submission of the GloBE Information Return (‘GIR Notification’). Rather, the Pillar Two taxpayer is determined according to the following rules:
  - ✓ The ultimate parent company could designate an Austrian constituent entity to act as Pillar Two taxpayer. For the fiscal year 2024, such designation had to be submitted via FinanzOnline by 31 December 2024 (for fiscal years 2024/25 that do not correspond to the calendar year, by 31 December 2025).
  - ✓ If no Austrian constituent entity was designated, the top Austrian constituent entity in the group structure becomes the Pillar Two taxpayer. This is the Austrian constituent entity that directly or indirectly holds an interest in all other Austrian constituent entities, but in which no other Austrian constituent entity directly or indirectly holds an ownership interest.
  - ✓ If there is no top Austrian constituent entity (e.g. in sister-company structures / parallel structures), the economically most significant entity located in Austria is the Pillar Two taxpayer as a fallback. In assessing which Austrian constituent entity is the economically most significant one, the focus of the business activity, the level of turnover, and information from the Austrian Company Register, the GloBE Information Return and the CbCR must be taken into account.

比利時
比利時支柱二徵稅不足支出原則訴訟案進入下一階段

2026年9月24日，比利時憲法法院裁定，比利時為配合併行方案(Side-by-Side Package, SbS Package)已經採取及後續仍須採取的措施，不會影響目前正在歐洲聯盟法院(Court of Justice of the European Union, CJEU)審理的案件。

因此，比利時徵稅不足支出原則(Undertaxed Profits Rule, UTPR)訴訟案將交由歐洲聯盟法院審理。歐洲聯盟法院接下來需要針對比利時憲法法院提出的先決問題作出裁決。



資誠觀點

比利時憲法法院這次的裁定，目前對企業實務的影響有限。適用支柱二的跨國企業集團，其比利時子公司仍須繼續履行支柱二相關的申報及稅務遵循義務。在歐洲聯盟法院針對先決問題作出最終裁決前，比利時的徵稅不足支出原則仍然有效。歐洲聯盟法院最後的判決可能對全球支柱二制度產生重大影響，尤其會影響徵稅不足支出原則作為支柱二後備課稅機制的運作。PwC將持續關注案件發展，並適時提供最新資訊。

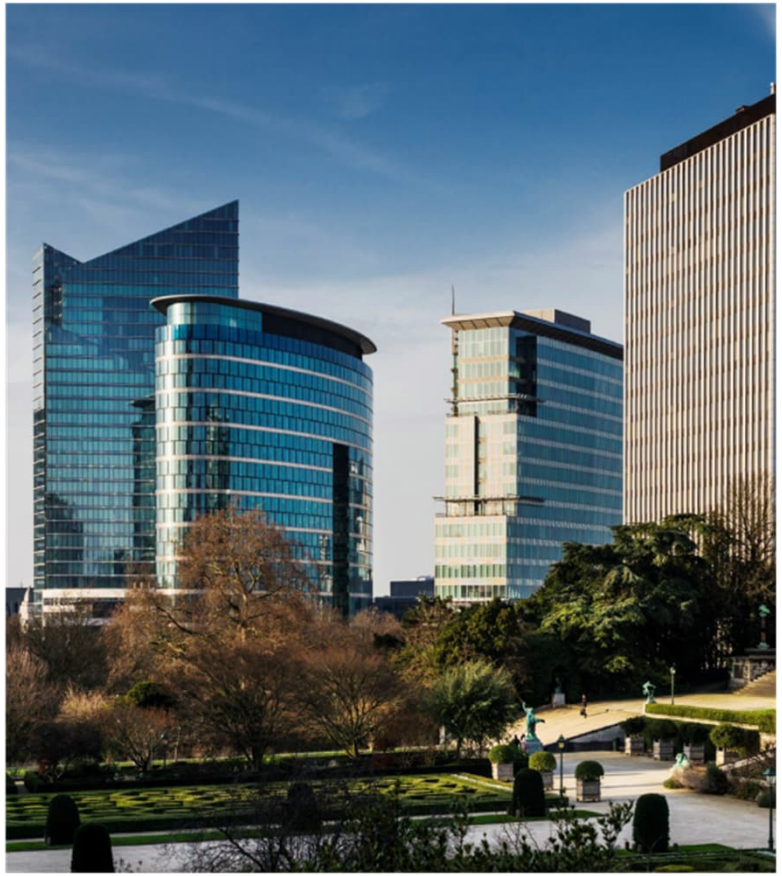
Belgium
Belgian Pillar Two UTPR case advances

On 24 September 2026, the Belgian Constitutional Court held that the measures Belgium has taken, and still needs to take, following the Side-by-Side Package ('SbS') do not affect the proceedings pending before the Court of Justice of the European Union (CJEU). Consequently, the Belgian UTPR case will be handed over to the CJEU, which will have to rule on the preliminary question(s) referred to it by the Belgian Constitutional Court.

PwC observation:

The Belgian Constitutional Court's decision has limited practical impact and Belgian subsidiaries of in-scope MNEs remain subject to Pillar Two compliance obligations. Pending a final CJEU ruling on the preliminary question(s), the Belgian UTPR remains in force. The outcome of the proceedings before the CJEU could have important implications for Pillar Two globally, particularly for the operation of the UTPR as its backstop mechanism. We will continue to monitor developments and keep you informed.

For more information see our News Alert



丹麥
丹麥將經濟合作暨發展組織併行方案納入支柱二規定

丹麥稅務部在2026年10月2日公布最低稅負法修正草案(以下簡稱草案)，並對外公開徵詢意見。這份草案將經濟合作暨發展組織(Organisation for Economic Co-operation and Development, OECD)在2026年1月5日發布的併行方案(Side-by-Side Package, SbS Package)納入丹麥法規。公開徵詢意見已在2026年10月30日截止，草案預計在徵詢程序結束後提交丹麥國會審議。

草案引入了OECD併行方案中提出的四項永久性避風港：

1. 併行方案避風港(Side-by-Side Safe Harbour, SbS Safe Harbour)
2. 最終母公司避風港(Ultimate Parent Entity Safe Harbour, UPE Safe Harbour)
3. 以實質為基礎的租稅優惠避風港(Substance-Based Tax Incentive Safe Harbour)
4. 簡化有效稅率避風港(Simplified Effective Tax Rate Safe Harbour, Simplified ETR Safe Harbour)

併行方案、最終母公司、以實質為基礎的租稅優惠這三項避風港，預計可追溯適用於2026年1月1日當天或以後開始的會計年度。簡化有效稅率避風港原則上適用於2026年12月31日當天或以後開始的會計年度。不過，企業可以選擇提前一年適用，前提是只有丹麥具有相關課稅權或其他具有相關課稅權的管轄區也已經實施簡化有效稅率避風港。

另外，草案也把過渡性國別報告避風港(Transitional Country-by-Country Reporting Safe Harbour, Transitional CbCR Safe Harbour)延長一年，適用期限延長到2027年12月31日當天或以前開始的會計年度。

資誠觀點

對於計畫適用併行方案避風港或最終母公司避風港的外國企業集團，這份草案預計可以及時把相關規則納入丹麥法規，讓企業依照經濟合作暨發展組織規劃的時程適用避風港。

併行方案中的其他措施，也應配合經濟合作暨發展組織的時程完成立法，才能確保各項規定在丹麥完整且及時生效。



Denmark
Implementation of OECD Side-by-Side Package into Danish Pillar Two rules

The Danish Ministry of Taxation released for public consultation a draft bill amending the Danish Minimum Tax Act on 2 October 2026. The bill implements the OECD Side-by-Side Package published on 5 January 2026 and is expected to be presented to Parliament after the consultation closes on 30 October 2026.

The draft bill introduces the four new permanent safe harbours presented in the OECD Side-by-Side Package:

1. Side-by-Side (SbS) safe harbour
2. UPE safe harbour
3. Substance-based tax incentive safe harbour
4. Simplified ETR safe harbour

The SbS, UPE and Substance-based tax incentive safe harbours would apply with retroactive effect to fiscal years beginning on or after 1 January 2026. The Simplified ETR safe harbour would generally apply for fiscal years beginning on or after 31 December 2026, with an option to apply it one year earlier (i.e., where Denmark has the exclusive taxing rights, or the relevant jurisdictions with taxing rights have implemented the safe harbour as well).

The bill also extends the Transitional CbCR Safe Harbour by one year, to fiscal years beginning on or before 31 December 2027.

PwC observation:

For foreign groups relying on the SbS or UPE safe harbour, the bill should provide a timely implementation to ensure its availability in accordance with the OECD ambitions.

The other items of the SbS package also should be implemented in accordance with the OECD timeline to ensure full and timely effect in the Danish implementation.



以色列
過渡性避風港及合格國內最低稅負制資格仍有不確定性

以色列已導入國內最低稅負制(Domestic Minimum Top-up Tax, DMTT)，適用於2026年1月1日當天或以後開始的會計年度。以色列在2025年12月通過的法律，已大致納入經濟合作暨發展組織(Organisation for Economic Co-operation and Development, OECD)的支柱二範本規則。

不過，過渡性避風港(Transitional Safe Harbours, TSH)及部分支柱二選擇規定，預計會透過另外訂定的施行規則導入。目前這些施行規則仍是草案。

由於以色列正處於選舉期間，目前還不確定這些施行規則能不能在2026年12月31日前完成立法。如果施行規則延後到2027年才通過，能不能追溯適用於2026年1月1日當天或以後開始的課稅年度，目前也不是很明確。

另外，以色列的國內最低稅負制目前還沒有在經濟合作暨發展組織中央紀錄(OECD Central Record)中，正式取得以下資格：

- 「合格」國內最低稅負制資格
- 合格國內最低稅負制避風港(Qualified Domestic Minimum Top-up Tax Safe Harbour, QDMTT Safe Harbour)資格

資誠觀點

目前的不確定性可能對企業集團編製2026會計年度的稅務準備資料及財務報表稅負估計造成挑戰，特別是計畫在以色列適用過渡性避風港的企業集團。如果相關施行規則在2026年底前還沒有達到「已完成立法」或「實質完成立法」的標準，企業集團可能需要評估2026會計年度能不能適用過渡性避風港、是否必須進行完整的全球反稅基侵蝕計算。跨國企業集團仍可能需要依所得涵蓋原則或徵稅不足支出原則，評估是否要在其他國家繳納補充稅。



Israel
Uncertainty Around Transitional Safe Harbours and QDMTT Status

Israel introduced a DMTT effective for fiscal years beginning on or after 1 January 2026. While the law enacted in December 2025 broadly incorporates the OECD Model Rules, the Transitional Safe Harbours (TSH) and certain Pillar Two elections are expected to be introduced through separate Regulations, which are currently published in draft.

Due to the current election period, it is unclear whether these Regulations will be enacted by 31 December 2026. Whether Regulations could potentially be enacted in 2027 with retroactive effect for tax years commencing on or after 1 January 2026 is somewhat unclear. In addition, Israel's DMTT has not yet received formal 'Qualified' status nor QDMTT Safe Harbour status on the OECD Central Record.

PwC observation:

This creates potential challenges for FY26 provisions, particularly for groups intending to rely on the TSH in Israel. If the Regulations are not 'enacted' or 'substantively enacted' by year-end, groups may need to assess whether the TSH can be applied or whether a full GloBE calculation is required. Potential IIR/ UTPR exposure may also need to be considered.



烏拉圭
烏拉圭支柱二國內最低稅負制最新規定

發生了什麼事？

烏拉圭在2026年9月8日於政府公報發布第206/026號命令。新命令同時廢止第325/025號命令。原本的第325/025號命令規定，跨國企業集團(Multinational Enterprise Group, MNE Group)在烏拉圭的集團成員實體(Constituent Entity, CE)，如果受到國內最低稅負制(Domestic Minimum Top-up Tax, DMTT)生效時仍有效的稅負穩定條款保障，在符合特定條件時，可以全部或部分免繳稅款。

新命令取消原本的免稅制度，改採「補償」機制，並規定這些納稅人需要履行的國內最低稅負制義務。

從免稅制度改為「先產生納稅義務，再申請補償」，顯示烏拉圭希望同時達成以下兩個目標：

- 讓烏拉圭的國內最低稅負制符合經濟合作暨發展組織(Organisation for Economic Co-operation and Development, OECD)的規定，並取得合格資格
- 履行政府先前對納稅人承諾的稅負穩定保障

為什麼值得注意？

烏拉圭配合經濟合作暨發展組織支柱二架構，在2025年12月透過2025年至2029年預算法導入國內最低稅負制。這項制度的目的是確保大型跨國企業集團在烏拉圭適用的最低有效稅率達到15%。烏拉圭國內最低稅負制適用於2025年12月16日當天或以後結束的會計年度。

如果跨國企業集團在烏拉圭的集團成員實體，受到國內最低稅負制生效時仍有效的稅負穩定條款保障，在符合相關條件時，可能取得全額或部分補償。

根據目前已廢止的第325/025號命令，符合條件的烏拉圭集團成員實體，可以全部或部分免繳國內最低稅負制下的補充稅。新制度的處理方式不同。受到稅負穩定條款保障的集團成員實體，原則上需要計算國內最低稅負制下的補充稅並申報並繳納補充稅，再向烏拉圭稅務總局(General Tax Office, DGI)提出補償申請，等待稅務總局審查及核准補償金額。不過，如果烏拉圭稅務總局在補充稅繳納期限前完成補償金額的核定，並通知納稅人，納稅人可能不需要先實際繳納補充稅。

烏拉圭國內最低稅負制的完整施行規定目前仍在研擬，還沒有正式公布。預計後續規定將處理以下重要議題避風港的適用方式、不對稱匯兌差額的處理、所得排除項目、集團成員實體間的補充稅分配方式。

資誠觀點

建議採取的行動

受到國內最低稅負制影響，並且受到稅負穩定條款保障的烏拉圭納稅人，應確認是否符合全額或部分補償的條件。企業也應開始準備向烏拉圭稅務總局提出行政申請所需的證明資料。如果符合相關條件，補償機制可能大幅降低企業實際承擔的補充稅。

企業越早完成評估並提出補償申請，越有機會讓主管機關在國內最低稅負制繳納期限前核定補償金額。如果烏拉圭稅務總局及時完成核定，企業可能可以用補償金額直接抵減國內最低稅負制的應納稅額，避免先支付補充稅，之後再申請返還。

Uruguay
Tax updates on Uruguayan DMTT under Pillar Two

What happened?

Uruguay published Decree 206/026 in the Official Gazette on 8 September 2026. This decree repeals Decree 325/025, which established the conditions under which Uruguayan Constituent Entities (CEs) of Multinational Enterprise (MNE) Groups covered by a tax stability clause in force when the Domestic Minimum Top-up Tax (DMTT) entered into effect, could qualify for a (full or partial) exemption from the tax.

The new decree replaces this exemption regime with a ‘ compensation’ mechanism and sets out the DMTT obligations applicable to these taxpayers.

The migration from an exemption scheme to a tax obligation and subsequent compensation mechanism reflects Uruguay’s efforts to ensure that the DMTT complies with and qualifies for OECD rules, while respecting previously assumed tax stability commitments with taxpayers.

Why is it relevant?

In December 2025, in line with the OECD’s Pillar Two framework and through Budget Law 2025-2029, Uruguay introduced a DMTT to ensure that large MNE Groups are subject to a minimum effective tax rate of 15% in Uruguay. The DMTT applies to fiscal years ending on or after 16 December 2025. CEs of MNE Groups covered by a tax stability clause in force when the DMTT entered into effect may be eligible for (full or partial) compensation, provided applicable conditions are met.

Under Decree 325/025 (now repealed), qualifying CEs could be fully or partially exempt from the DMTT, provided certain conditions were met. Under the new regime, these CEs must calculate and pay the DMTT and claim compensation, subject to review and approval by the General Tax Office (DGI). However, payment may not be required if the DGI determines the compensation amount and notifies the taxpayer before the DMTT due date.

The overall DMTT regulations are still pending and not published. Key matters expected to be addressed include safe harbor considerations, treatment of asymmetric foreign exchange differences, income exclusions, and allocation rules among CEs.

Actions to consider

Qualifying Uruguayan taxpayers (i.e., those covered by a tax stability clause) potentially affected by the DMTT should assess whether they meet the conditions for full or partial compensation and proceed to prepare the supporting information required to initiate the administrative proceeding before the DGI. Where the applicable conditions are met, the compensation mechanism may provide substantial tax relief.

Early assessment and filing of the compensation claim may also allow the compensation amount to be offset against the DMTT liability, thereby avoiding an upfront tax payment followed by a subsequent reimbursement, provided that DGI determines the compensation amount and notifies the taxpayer before the DMTT due date.

For more information see our Tax Insight

Glossary

Acronym	Definition
ATAD	Anti-Tax Avoidance Directive
BEPS	Base Erosion and Profit Shifting
CFC	controlled foreign corporation
CIT	corporate income tax
DAC6	EU Council Directive 2018/822/EU on cross-border tax arrangements
DST	digital services tax
DTT	double tax treaty
ETR	effective tax rate

Acronym	Definition
EU	European Union
MNE	Multinational enterprise
OECD	Organisation for Economic Co-operation and Development
PE	permanent establishment
R&D	Research & Development
VAT	value added tax
WHT	withholding tax



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- 兩岸與國際租稅Update (川普2.0：OECD Pillar 2的新走向) ｜https://youtu.be/PEvZEGCIRVI
- 台灣稅務與投資法規Update-外國專業人才就業保險與勞退新制擴大適用｜https://youtu.be/KfuH3iLcIW4

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台灣稅務更新與實務因應：台新租稅協定、房地合一(股權交易)及跨境權利金議題解析｜https://youtu.be/tREbk2sXKe8

中國最新政策下：台商布局調整與稅務風險管理｜https://youtu.be/hu15-Gnl6eU

2026全球併購趨勢與產業機會：台灣、日本市場觀察｜https://youtu.be/QP6XeNzSxMk

IFRS永續準則與資本市場新要求｜https://youtu.be/YK156ALAWAA

碳費、CBAM與再生能源新制：企業低碳轉型策略｜https://youtu.be/deQlg4ndus8

企業財務治理焦點更新：IFRS 18因應、財報審閱缺失與ESG評鑑重點解析｜https://youtu.be/26my-5TJagU

AI時代的智財與數位治理：歐盟新法規重點解析｜https://youtu.be/vvi7O3KRylw

勞動法最新發展：ESG評鑑視角下的職場霸凌防治｜https://youtu.be/5sUub6l7XtI

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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