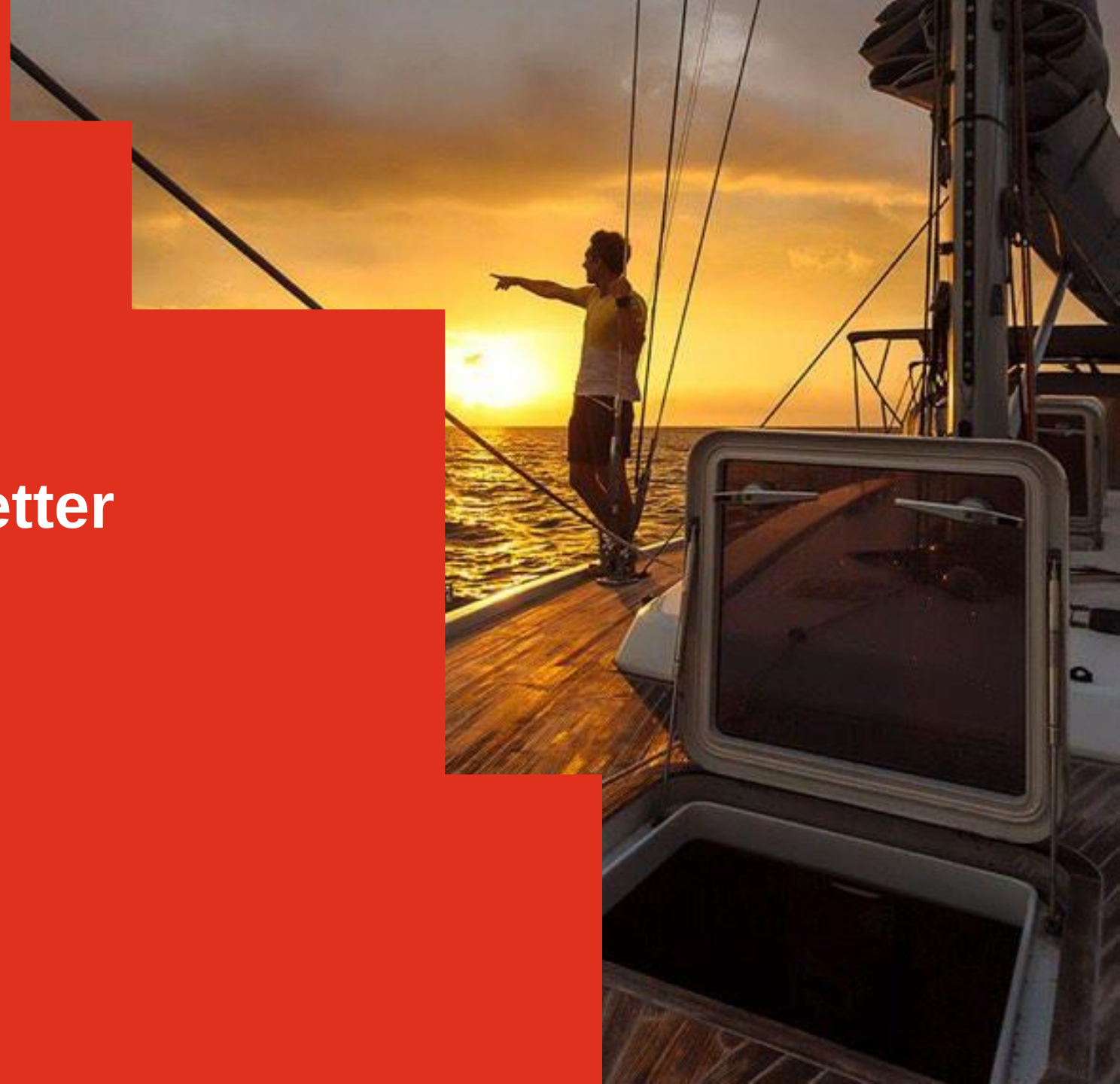
# 國際租稅要聞

# International Tax Newsletter

第255期



pwc 資誠

# Welcome

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

我們希望本刊物對您有所幫助，並期待您的評論。

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# 專論
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## 摘要

荷蘭最高法院(Supreme Court)於 3 月 3 日發布解釋令，針對適用《荷蘭企業所得稅法》(CITA) 第 10a 條規定–「反稅基侵蝕規則」以及濫用法律條款的情形做出以下結論。

## 簡述

荷蘭最高法院(Supreme Court)於 3 月 3 日發布解釋令，針對適用《荷蘭企業所得稅法》(CITA) 第 10a 條規定–荷蘭「反稅基侵蝕規則」以及「濫用法律條款」的情形作出以下結論：

- 為了進行「雙重商業動機測試」(也就是反面證據法則)：
  - 如果關係企業融資交易沒有透過關係企業之間移轉，則假設關係企業融資交易是出於商業上考量，適用在所有出於商業動機的視同融資交易(不限於外部收購)，以及
  - 原則上，如果納稅人向關係企業提供融資服務，從而實現集團的“財務中樞功能”，這個借款原則是可以被認為具有合理商業動機。

- 關於濫用法律原則，最高法院裁定，如果納稅人可以說服並證明債務和關係人交易主要是出自於商業上合理的動機(也就是滿足雙重商業動機測試)，則可以排除濫用法律條款的情形。

**觀察：**PwC最近參與了一些荷蘭稅局認為有濫用法律條款的類似案件，而這個解釋令剛好說明了最高法院對於如何解讀「反稅基侵蝕規則」及「濫用法律條款」的狀況。

**要點：**如果關係企業融資交易是來自具有財務中樞功能及實質營運的關係企業，這項最高法院的決定可能可以支持荷蘭納稅人在稅上扣抵關係人借款的利息費用。

# 專論
# 荷蘭最高法院針對適用「反稅基侵蝕規則(第 10a 條 CITA)」和濫用法律條款發布重要決定

## 詳細內容

CITA第 10a 條下的反稅基侵蝕規則規定，對於增資、盈餘分配、退回股本或收購股份這類交易，如果被當作關係企業間融資而產生的利息費用，原則上在荷蘭企業所得稅上將不可扣抵，除非有以下例外的情況：

1. 納稅人能合理地證明，上面交易和融資的方式都是基於商業上實際的動機(這稱為“雙重商業動機測試”)；又或者
2. 納稅人能證明相關利息收入已依據荷蘭稅法課稅，並且沒有被虧損扣抵或以前年度其他類似的科目所抵消(也稱為“補償徵稅測試”)。

這兩項例外被稱為“反面證據法則”。在“補償徵稅測試”下，荷蘭稅局仍可以反駁 (i)債務是為了彌補虧損而產生的，或者 (ii) 債務和上面的交易不具有商業動機。

從反稅基侵蝕條款的目的來看，多數情況下外部併購可以被當作是基於健全的商業考量。另外，如果融資資金沒有從其他人轉移到名目上的實際借款人時，則債務原則上可被當成是基於商業考量。最高法院3月3日的解釋令與荷蘭稅務機關的觀點不同，但商業考量的概念也同樣適用於第10a條範圍當中與外部收購以外有關的債務，例如增資交易。

在3月3日的解釋令中，最高法院還決定依循議會過去對第10a條的見解：如果關係企業借款者具有足夠的實質，並且透過關係企業融資活動積極的執行財務功能(稱為“財務中樞功能”)，關係人交易可以被認定是基於商業考量與集團內關係企業進行。換句話說，原則上，如果關係企業從具有財務中樞功能的關係企業進行融資，關係人借款可以被當作是基於商業活動考量。這與關係企業借款人從同集團的另一個關係企業獲得貸款資金是一致的。

當評估關係企業是否透過融資活動執行財務中樞功能時，必須綜合考量具體情況。這個關係企業(或獨立的業務單位)在集團內是否積極的執行融資功能是主要的條件。另外，關係企業必須參與集團財務交易，例如資金借貸和管理集團超額資金。同時，這個關係企業必須在日常運營中保持獨立，例如獨立管理所出借的資金，並且須要有足夠專業的人員從事相關活動，以及擁有獨立的帳戶和會計紀錄。這個關係企業(或獨立的業務單位)與集團的中央策略一致並不代表這個關係企業就算保持獨立。

# 專論
# 荷蘭最高法院針對適用「反稅基侵蝕規則(第 10a 條 CITA)」和濫用法律條款發布重要決定

針對荷蘭稅局認為本案中利息費用扣抵將違反 CITA 第 10a 條的精神，最高法院指出，如果納稅人能說服並證明債務和關係人交易主要是出於商業上的動機，這就已經滿足適用濫用法律原則的排除要求。


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# 專論
# 美國2022年度預先訂價協議年度報告說明完成的預先訂價協議顯著減少，但預先訂價協議申請有強烈增長

## 摘要

美國內地稅務局(Inland Revenue Service，以下簡稱「IRS」)透過預先訂價及相互協商計畫(Advance Pricing and Mutual Agreement Program，以下簡稱「APMA」)部門於3月27日發佈有關預先訂價協議(Advance Pricing Agreement，以下簡稱 「APA」) 的第24期年度法定報告。這份報告顯示APMA部門於2022年度完成的APA案件數相較2021年度完成的數量顯著減少，處理時間微幅增加。2022年度完成的案件數為77件，而 2021年度完成的案件數為124件。以2022年度完成的APA案件而言，平均一個案件所需處理時間為42.0個月，相較於前一年度平均所需時間39.2個月微幅增加。

從APA 的案件申請量來看，納稅人對於申請APA持續抱持濃厚的興趣。報告指出，2022年度的APA申請量從2021年度的145件增加到183件。2022年度APA申請量增加顯示納稅人對APA仍然具有信心，並以其對移轉訂價相關事務提高稅務確定性有強烈興趣。

雙邊APA持續為APA案件的大宗，佔2022年度完成案件數的86%。2022年度簽署的雙邊APA中，超過60%是與日本、加拿大及印度達成。2022年度日本完成的案件佔比稍微下降，自2021年的40%下降至2022年的39%。APMA部門亦與其他幾個國家達成了多個APA，包括加拿大(14%)、印度(8%)、瑞士(8%)和南韓(5%)。

**因應行動：**在當前納稅人面臨國際稅務環境高度不確定的情況下，公司的稅務人員以及顧問應評估APA帶來的效益及機會，考量將 APA作為積極解決潛在稅務爭議的方法。

## 內文

**APA完成案件量減少且案件平均處理時間增加**

2022年度完成的APA案件數為77件，較2021年度完成的案件數124 件顯著減少，在2021年度之前，完成的APA數量相對穩定，2020年為127件，2019年為120件。在此77個案件中，約有45%是新申請的APA(即非既有APA的續簽)，相較2021年度約有37%的增長。完成APA 案件的平均處理時間從2021年度的39.2個月增加至2022年度的42.0個月，並高於最近高點記錄2018年度的40.0個月。主動放棄申請APA的數量在2021年度與2022年度均為6件。

**PwC觀察：**APA案件完成數量顯著減少及平均處理時間微幅增加，可能反映COVID-19疫情持續影響的情況，特別是在疫情期間送交的APA申請，其與某些協定夥伴的面對面會議仍受到限制。然而，2022年度的結果須進一步監控，因為這是自2011年度以來完成的APA數量最少的一年。

# 專論
# 美國2022年度預先訂價協議年度報告說明完成的預先訂價協議顯著減少，但預先訂價協議申請有強烈增長

**APA案件申請量在2022年度顯著增加至183件，待處理案件數增加**

APA案件申請量從2020年度和2021年度的121件及145件增加至2022年度的183件。此外，截至2022年底，APMA部門已收到34份使用者費用，這些費用是為了尚未完成的APA申請所支付(APA dollar filing requests)。

截至2022年底，待完成的APA 案件尚餘564件，而在2021年底、2020年底及 2019年底分別為461件、448件及454件。其中，與日本(24%)、印度(22%)及加拿大(11%)的APA案件依舊佔了半數以上的待處理雙邊APA案件總數，其餘則為與南韓、義大利、墨西哥、德國、英國、瑞士以及其他國家的案件。

**日本仍為完成案件的大宗，其次為加拿大及印度**

完成的APA：2022年度，美國與日本簽署的雙邊APA案件約佔美國所有已簽署案件數的39%，相比2020年度的52%和2021年度的40%略微下降。位列日本之後的加拿大所完成的雙邊APA比例翻倍成長，2021年度所有已簽署雙邊APA中佔比7%，於2022年度升至佔比14%。前次加拿大成為第二大已簽署案件數國發生於2019年(11%)。

緊接在後的是印度及瑞士，各自案件數佔比為8%，德國完成的APA數量顯著下降，已簽署雙邊APA的佔比自2021年度的20%降至2022年度的4%。其餘國家(包括芬蘭、英國、中國、比利時、南韓及義大利)合計約佔2022年度APA完成案件總數的27%。

待完成的雙邊APA案件：日本在待完成的雙邊APA案件中略微領先，其次是印度和加拿大。各國佔待完成APA案件數量的比重分別為，日本24%，印度22%，加拿大11%。其餘國家包括南韓、義大利、墨西哥、德國、英國及瑞士，佔約43%。這個排名也反映2022年度雙邊APA申請的國家分布，日本、印度和加拿大佔總申請量的54%。

**雙邊APA的狀態**

在2022年度申請的183件APA中，有154件(約84%)為雙邊APA，22件(約12%)為單邊APA，其餘7件則為多邊APA。在2022年度完成的77件中，有66件為雙邊APA(約86%)。

如同以往年度，2022年度完成的APA裡，超過半數(62%)的案件是涉及非美國母公司與美國子公司之間的交易。

在2022年度中續簽的雙邊APA佔已完成APA的41%，較2020年度的50%及2021年度的47%略有下降，略高於2019年度的40%，所有續簽的APA(包括雙邊及單邊)則佔已完成APA的55%。2022年度整體完成的APA續簽數量幾乎是2021年度的一半(2021年度完成的單邊APA續約有19件，而2022年度為10件)。

# 專論
# 美國2022年度預先訂價協議年度報告說明完成的預先訂價協議顯著減少，但預先訂價協議申請有強烈增長

**APAs涵蓋的交易類型**

與2021年度的45%相比，2022年度已完成的APA約有37%涵蓋買入與賣出的有形資產移轉交易，服務交易佔APA比重為39%，而無形資產交易佔APA比重則為22%(較2021年度的16%上升)。整體來說，涵蓋的交易類型種類相對穩定。

**APAs涵蓋的產業**

2022年度已完成的APA涵蓋了5個一般性產業，分別為製造(40%)、批發/零售(42%)、服務(13%)、金融、保險與不動產(4%)及其他產業(1%)。

**移轉訂價方法以及利潤率指標：可比較利潤法以及營業利潤率為大宗**

依據APA計劃31年來的歷史紀錄顯示，在配合不同的利潤率指標下，可比較利潤法為移轉訂價方法使用的大宗。2022年度，涉及有形資產及無形資產移轉交易的APA案件有77%採用可比較利潤法(相較2021年度的85%)。同樣地，涉及服務交易的APA案件有80%採用可比較利潤法(相較2021年度的90%)。

營業利潤率為營業利潤與銷貨收入的比率，是應用可比較利潤法於有形和無形資產交易時最常使用的利潤率指標，佔APA案件比重為73%。對於採用可比較利潤法於服務交易的APA案件，以營業利潤率及成本與營業費用淨利率為利潤率指標的佔比為53%。

**PwC觀察：** 2022年度的報告中未指出使用剩餘利潤分割法RPSM的APA案件數量。儘管APMA報告裡未明確表示涉及有形資產及無形資產移轉交易的其餘23%APA案件(以及涉及服務交易的其餘20% APA案件)是採用何種移轉訂價方法，但整體而言可知可比較利潤法為APA案件的主要採用方法。

**範圍、目標和調整機制**

APA案件涵蓋的大多數交易均以使利潤率落於合適的四分位數區間內為目標。在涉及使用無形資產而支付權利金的交易中，使用了特定權利金費率和範圍。若受控交易使用外部合約，則會採用第二種方法來測試支付權利金後的營業利潤率或成本與營業費用淨利率是否合理。

對於2022年度的APA案件，當受測個體的結果超出範圍或不符APA案件要求的標準時，可使用多種機制對受測個體的結果進行調整。報告提供了數種調整機制的釋例，例如進行調整使受測個體的結果更接近於單一年度結果的區間、在APA期限內進行調整使結果更接近最適當的四分位數區間，以及對特定項目或權利金費率進行調整或對單一年度區間的中位數進行調整等。

# 專論

## 美國2022年度預先訂價協議年度報告說明完成的預先訂價協議顯著減少，但預先訂價協議申請有強烈增長

**APA期間**

2022年度完成的APA中，不到一半的APA有五年期限，這是標準的APA涵蓋期間。2022年度協議最長的APA期間為11年，也有5件APA的期間短於5年，APA的平均涵蓋期間為6年。2022年度已完成的APA約有16%包含追溯過往年度(相較2021年度的22%呈現下降)。

**PwC觀察：**同以往年度，2022年度中有關APA條款的訂定，在可行的範圍內，仍會保有一段合理的追溯期間。

## PwC觀點

IRS第24期年度法定報告中呈現2022年度完成的APA案件量較低，但申請APA案件量增長反映納稅人提高申請APA的興趣。由此大幅增加的待處理案件結果，顯示納稅人保持重視且持續關注如何透過APA管理移轉訂價爭端風險。


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要聞

# Legislation
# 立法

# 葡萄牙
# 研發租稅優惠修正案

從事商業、工業或農業活動的葡萄牙稅務居民公司，以及在葡萄牙境內設有常設機構的非居民公司，符合資格的研發費用可抵減應繳的公司稅，金額不超過所發生的符合資格的研發費用的金額，按雙重百分比計算如下：

- 基本稅率：研發費用的32.5%；對於不適用增量50% 稅率的中小型實體(適用於已完成兩年活動的實體)，該稅率增加 15%。
- 增量稅率：課稅年度發生的研發費用與前兩年研發費用平均金額之間差額的50%，最高限額為150萬歐元。

稅法修正後，自2024年1月1日起，因應納稅額不足而無法在發生年度抵減的符合資格的研發費用，可以遞延十二年(目前為八年)。

資誠觀點

延長符合資格的研發費用抵減期限的目的是促進該領域的投資，克服全球經濟環境帶來的負面影響。與新創公司、規模擴大公司和天使投資人等概念相結合，葡萄牙制定了具有競爭力的稅務和法律架構，以吸引在技術和相關領域展開業務。

# Portugal
# Amendments to R&D tax benefits

**Research and development or SIFIDE II**

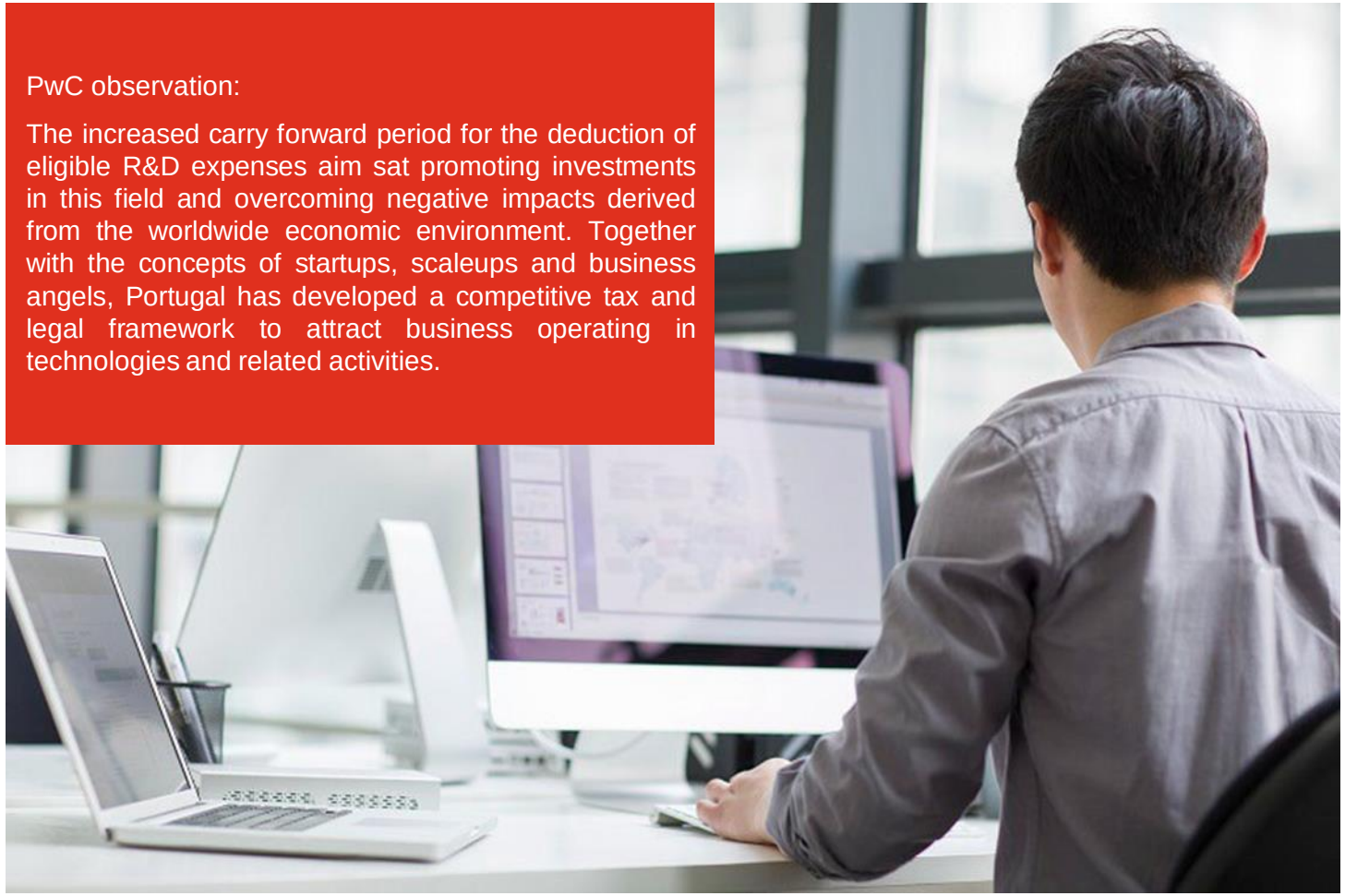
Portuguese tax-resident companies carrying out commercial, industrial, or agricultural activities, and non-resident companies with a permanent establishment in the Portuguese territory, are allowed to deduct from the corporate tax due, an amount not to exceed the amount of eligible R&D expenses incurred, in a double percentage as follows:

- Base rate: 32.5% of the R&D expenses incurred; this rate increases by 15% for small and medium-sized entities that do not benefit from the incremental 50% rate (applicable to entities that had completed two years of activity).
- Incremental rate: 50% of the difference between the R&D expenses incurred in the tax year and the average amount of the R&D expenses incurred in the previous two years, up to the limit of EUR 1.5 million.

Following a tax law amendment, beginning 1 January 2024, eligible R&D expenses that, due to insufficient tax due cannot be deducted in the tax year incurred, can be carried forward twelve years (currently, eight years).

PwC observation:

The increased carry forward period for the deduction of eligible R&D expenses aim sat promoting investments in this field and overcoming negative impacts derived from the worldwide economic environment. Together with the concepts of startups, scaleups and business angels, Portugal has developed a competitive tax and legal framework to attract business operating in technologies and related activities.



# 哥斯大黎加
# 哥斯大黎加行政部門引入公司稅草案

5月中旬，哥斯大黎加行政部門向國會提交了公司稅草案(以下簡稱草案)以供審議。草案是五個擬議法案的一部分，其他擬議法案包括加強稅務查核的提案、增值稅法修正案、車輛稅規則以及與公債管理和國庫其他職能相關的提案。

該草案建議廢除現行的公司所得稅法。取而代之的是，新條款將擴大哥斯大黎加來源所得的定義，包括哥斯大黎加稅務居民賺取的某些消極性所得，例如資本所得和資本利得，而不考慮來源地。如果草案在 2023 年底前頒布，將於 2024 年 1 月 1 日生效。

資誠觀點

草案將對哥斯大黎加現行的屬地主義稅制產生重大修正。 此舉旨在是增加稅收，並使得哥斯大黎加稅制與歐洲理事會的要求相一致，以便將該國從歐盟稅務不合作名單中移除。 在哥斯大黎加有業務或存在的跨國公司應密切關注立法過程，以評估對現行稅制的修正是否會影響其架構。

# Costa Rica
# Costa Rica Executive Branch introduces corporate tax bill

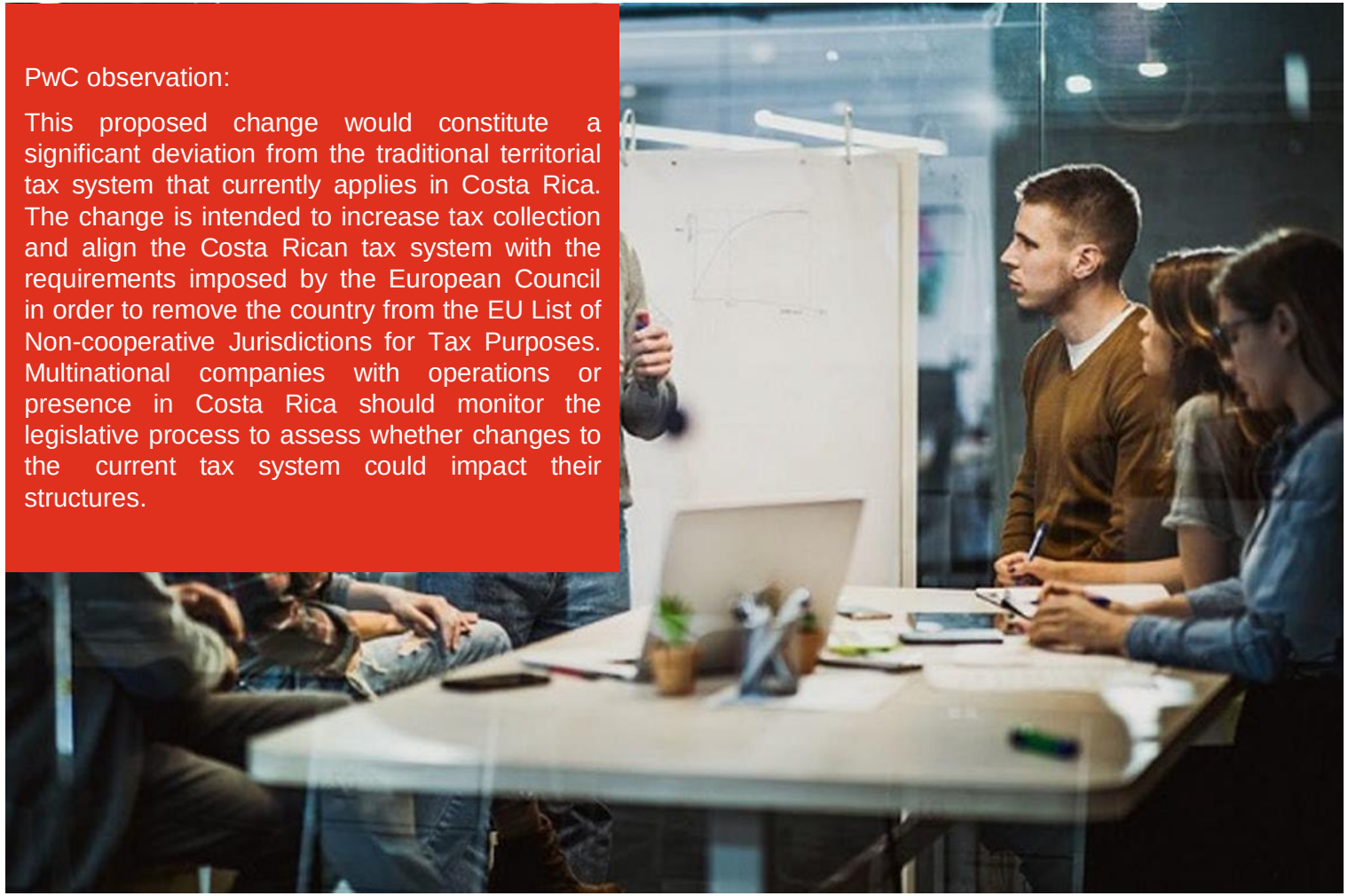
Costa Rica's Executive Branch in mid-May presented a corporate income tax bill to the Costa Rica Congress for consideration. The Bill is part of a package of five proposed bills that also includes proposals to strengthen the tax audit function, amendments to VAT law, rules regarding vehicles tax, and proposed rules related to the management of public debt and other functions of the National Treasury.

The Bill proposes to repeal the corporate income tax law as currently in force. In its place, new provisions would expand the definition of Costa Rican-source income to include certain passive items, such as capital income and capital gains earned by Costa Rican tax residents, regardless of the source location. If the bill is enacted and published by the end of 2023, it would enter into force 1 January 2024.

For more information see our Tax Insight.

PwC observation:

This proposed change would constitute a significant deviation from the traditional territorial tax system that currently applies in Costa Rica. The change is intended to increase tax collection and align the Costa Rican tax system with the requirements imposed by the European Council in order to remove the country from the EU List of Non-cooperative Jurisdictions for Tax Purposes. Multinational companies with operations or presence in Costa Rica should monitor the legislative process to assess whether changes to the current tax system could impact their structures.



# 美國
## 眾議院歲入委員會批准企業和個人租稅減免法案、台灣貿易協定

眾議院歲入委員會於 6 月 13 日晚間按照黨派路線投票通過了包括三個獨立租稅法案的經濟增長方案：(1)《工薪家庭減稅法案》(Tax Cuts for Working Families Act，H.R. 3936)；(2)《小企業就業法案》(Small Business Jobs Act，H.R. 3937)；(3)《在美國建設法案》(Build It in America Act，H.R. 3938)。該委員會還一致投票通過了一項法案 (H.R. 4004)，該法案批准了根據「台美 21 世紀貿易倡議」(U.S.-Taiwan Initiative on 21st-Century Trade)簽署的第一份貿易協定。

「**在美國建設法案**」以 24票 比 18 票通過。該法案包括追溯至 2025 年底恢復第 174 條下的研究和實驗 (research and experimentation, R&E) 費用的租稅規則、第 163(j) 條下的商業利息扣除限制以及第 168(k) 條規定的 100% 獎勵折舊(100% bonus depreciation)，每一項都是 2017 年減稅和就業法案(Tax Cuts and Jobs Act，TCJA)下計劃修正的主題。

「在美國建設法案」還包括涉及最近的國外稅額扣抵法規、某些外國收購美國農業權益以及超級基金稅廢除的條款。該法案還廢除或修正了某些 IRA (Inflation Reduction Act)清潔能源稅額抵減。

資誠觀點

該委員會的經濟增長方案可能會得到由共和黨控制的眾議院的批准，但在民主黨控制的參議院不會以目前的形式推進。

為解決影響第 174 條費用、利息扣除和獎勵折舊的 TCJA 條款，預計需要在今年下半年與參議院民主黨人和白宮進行談判，尋求在一定程度上增加兒童稅額抵減(Child Tax Credit)。

因為很難確定能夠獲得兩黨批准的收入抵銷措施，聯邦預算赤字的考量因素也可能影響到今年晚些時候任何租稅方案的總體範圍。

# United States of America (the)

## House Ways and Means Committee approves business and individual tax relief bills, Taiwan trade agreement

The House Ways and Means Committee late on June 13 voted along party lines to approve an economic growth package consisting of three separate tax bills: (1) the Tax Cuts for Working Families Act (H.R. 3936); (2) the Small Business Jobs Act (H.R. 3937); and (3) the Build It in America Act (H.R. 3938). The committee also voted unanimously to advance a bill (H.R. 4004) that approves the first trade agreement signed under the U.S.-Taiwan Initiative on 21st-Century Trade.

**The Build It in America Act** was approved by a vote of 24 to 18. The legislation includes provisions to restore retroactively through the end of 2025 the tax rules for research and experimentation (R&E) expensing under Section 174, business interest deduction limitation under Section 163(j), and 100% bonus depreciation under Section 168(k), each of which was the subject of scheduled modifications under the 2017 Tax Cuts and Jobs Act (TCJA).

The Build It in America Act also includes provisions addressing recent foreign tax credit regulations, certain foreign acquisitions of US agricultural interests, and Superfund tax repeal. The bill also repeals or modifies certain IRA clean energy tax credits.

For more information see our Tax Insight.

PwC observation:

The committee's economic growth package may be approved by the Republican-controlled House but will not advance in its current form in the Democratic-controlled Senate. Efforts to address TCJA provisions affecting Section 174 expensing, interest deductions, and bonus depreciation are expected to require negotiations later this year with Senate Democrats and the White House seeking some level of increase in the child tax credit. Federal budget deficit considerations also may affect the overall scope of any tax package later this year given the difficulty of identifying revenue offsets that can secure bipartisan approval.

# 匈牙利

## 匈牙利的擬議改革可能會增加非居民實體的租稅負擔和合規義務

6 月 6 日，匈牙利政府向議會提交了一個法案(No. T/4243)，涵蓋 2024 年擬議的稅改。該法案的提議之一是將 2022 年政府法令引入的暴利措施納入法案中。與公司有關的最重要的擬議修正包括：

**匈牙利公司所得稅規則的修正**：通過替換包括 2030 年 12 月 31 日在內的課稅年度的現行有效截止日期，使得 2015 年開始的課稅年度之前產生的淨營業虧損可以遞延，不受任何時間限制地用於公司所得稅目的。

**匈牙利地方營業稅(LBT)規則的修正**：自 2024 年 1 月 1 日起，LBT 規則將擴大適用到非居民航空公司，將常設機構 (PE) 的定義擴展到航空客運業者(即課稅年度淨銷售收入至少 75% 來自航空客運服務和相關服務的業者)。對於 LBT 目的來說，沒有針對常設機構資格的租稅協定保護(除了極少數與匈牙利簽訂的租稅協定明確將 LBT 列為涵蓋稅種)，因此，必須僅基於國內法來確定。

**支付服務稅(PST)的修正**：從 2022 年 6 月開始，支付服務稅擴大到包括跨境支付服務提供商。但新規則沒有明確界定誰有資格成為跨境支付服務提供商，因而產生了許多不確定性。擬議的稅法修正明確了向匈牙利納稅居民(包括個人和實體)提供支付服務、信貸和貸款授予、貨幣兌換活動和貨幣兌換中介服務的外國人須繳納 PST。

**投資交易稅(ITT)的修正**：投資交易稅於 2022 年 6 月引入，對包括匈牙利證券在內的特定交易徵收及跨境投資服務提供商也在課稅範圍內。擬議的稅法修正澄清了外國人直接向匈牙利居民公司提供投資服務的情況也在課稅範圍之內。此外，新的豁免規定，如果證券帳戶由非匈牙利居民擁有，則購買交易不會產生 ITT 納稅義務。這些修正並沒有解決所有的不確定性，例如對購買交易或當日交易的解釋。

**政府法令197/2022 (VI. 4.)引入的額外利潤附加稅的修正**：根據擬議的修正，自 2023 年 8 月 1 日起，一些額外利潤附加稅條款(例如信貸機構和金融企業的附加稅、商業航空公司的稅捐、PST 或 ITT)將被引入到相關行業稅法(取代現行政府法令)。

資誠觀點

如果獲得議會批准，稅法修正將導致在匈牙利的許多非居民實體的額外租稅負擔和新的合規義務。由於沒有最低限額豁免，合規要求可能比實際納稅義務更加繁重，特別是在 ITT 和 PST 的情況下。由於擬議的修正涉及不確定性，受 ITT、PST 和 LBT 修正影響的公司應考慮新規則對營運的影響。

# Hungary

## Hungary's proposed changes could increase tax burden and compliance obligations for non-resident entities

The Hungary Government submitted a bill (No. T/4243) to Parliament on 6 June, covering proposed tax law changes for 2024. Amongst other proposals, the bill would implement the windfall measures introduced via government decrees in 2022 into an Act. The most important proposed amendments relevant for corporations include:

**Changes to the Hungarian corporate income tax rules:** By replacing the current effective deadline for tax years that include 31 December 2030, net operating losses generated prior to the tax year starting in 2015 could be carried forward and utilized without any time limitation for corporate income tax purposes.

**Changes to the Hungarian local business tax (LBT) rules:** The LBT rules would be extended to non-resident airlines effective 1 January 2024 by extending the permanent establishment (PE) definition to air passenger transport entrepreneurs(i.e., entrepreneurs whose net sales revenue in the tax year are derived at least 75% from air passenger transport services and related services). There is no tax treaty protection against the PE qualification for LBT purposes (with the exception of the very few jurisdictions whose tax conventions with Hungary explicitly list the LBT as a covered tax), and therefore, the determination must be based solely on the local rules.

**Changes to the payment services tax:** Beginning in June 2022, the payment services tax (PST) was extended to include cross-border payment service providers. However, the new rules did not define who qualified as a cross-border payment service provider, thus creating many uncertainties. The proposed tax law change clarifies that foreign persons who provide payment services, credit and loan granting, currency exchange activity, and currency exchange intermediation services to Hungarian tax residents (including both individuals and entities) are subject to the PST.

**Changes to the investment transaction tax:** The investment transaction tax (ITT) was introduced in June 2022, subjecting cross-border investment service providers, amongst others, to a levy on certain transactions that included Hungarian securities. The proposed tax law change clarifies that foreign persons who provide investment services directly to Hungarian tax-resident companies are in scope. Additionally, a new exemption proposes that no ITT payment liabilities shall arise for purchase transactions where the securities accounts are owned by non-Hungarian resident persons. The changes do not address all the uncertainties, such as the interpretation of purchase transactions or same-day trading.

**Changes to the extra profit surtaxes introduced by Government Decree 197/2022.(VI.4.):** According to the proposed changes, effective 1 August 2023, several extra profit surtax provisions(e.g., the surtax on credit institutions and financial enterprises, the contribution of commercial airlines, the PST or the ITT) would be introduced into the relevant sectoral tax laws (replacing the current Government Decree).

PwC observation:

If approved by Parliament, the tax law changes would result in additional tax burden and new compliance obligations for many non-resident entities in Hungary. As there is no de minimis exemption, the compliance requirements could be more burdensome than the actual tax payment liability, especially in the case of the ITT and the PST. Since the proposed changes involve uncertainties, companies affected by the ITT , PST, and LBT amendments should consider what the new rules will mean for their operations.

# 挪威
# 挪威提出支柱二立法

6 月 6 日，挪威財政部發布擬議的支柱二立法。該提案包括2024年課稅年度實施所得涵蓋原則(IIR)，以及隨後實施徵稅不足之支出原則(UTPR)。挪威擬議的支柱二規則適用於跨國集團和跨國集團下的挪威實體，此外還適用於純粹的挪威國內集團。挪威財政部目前正致力於簡化安全港的相關事宜。

資誠觀點

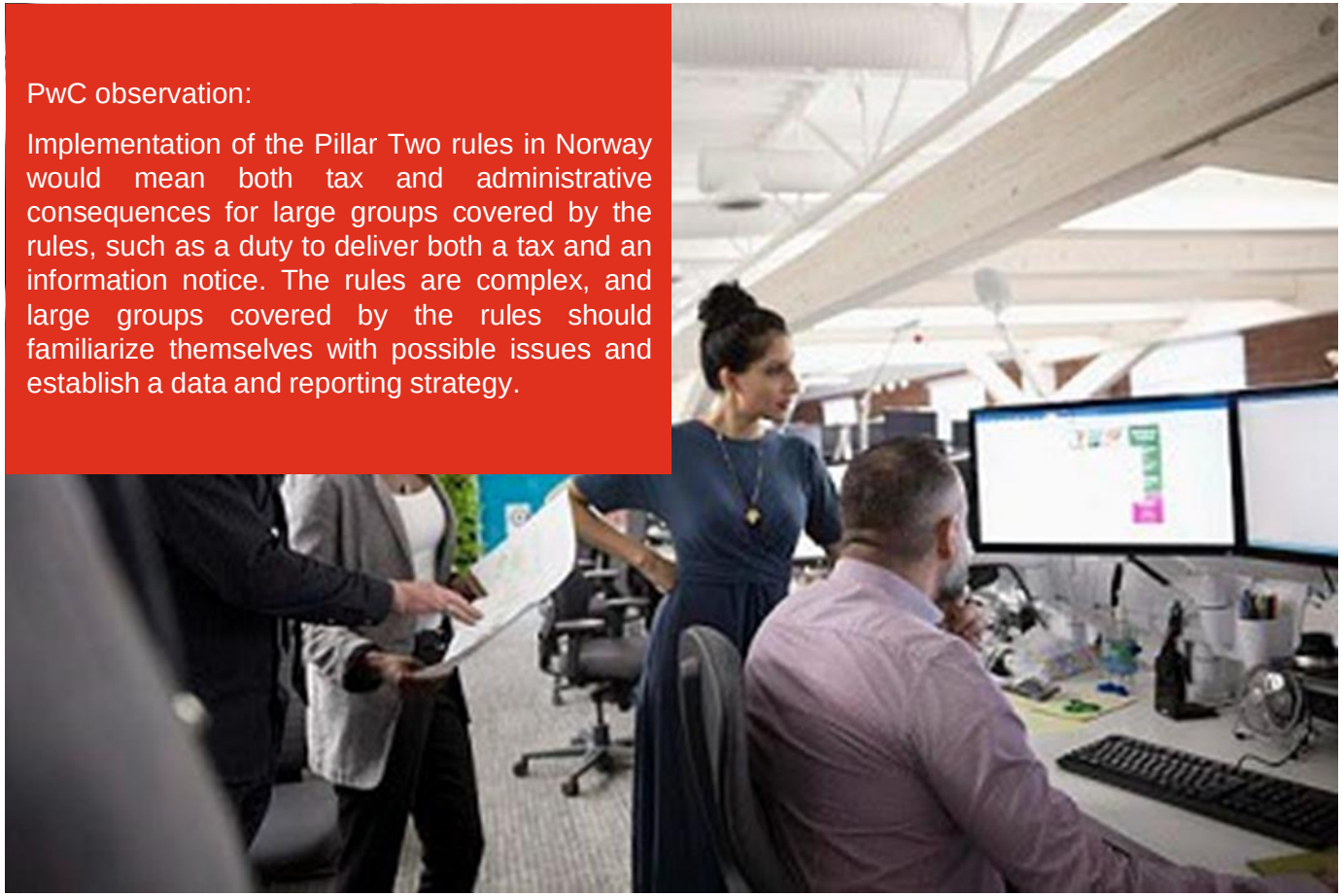
在挪威實施支柱二規則對門檻內的大型集團將意味著產生稅務和行政後果，例如有義務提供稅務和資訊通知。規則很複雜，門檻內的大型集團應該熟悉可能出現的問題，並制定資料和報告策略。

# Norway
# Norway proposes Pillar Two legislation

The Norwegian Ministry of Finance released proposed Pillar Two legislation on 6 June. The proposal includes implementation of the Income Inclusion Rule (IIR) for income tax year 2024, with a later implementation of the 'Undertaxed Profit Rule' (UTPR). Norway's proposed Pillar Two rules would apply to multinational groups and Norwegian entities in multinational groups, in addition to purely Norwegian national groups. The Norwegian Ministry of Finance is currently working on simplifications to the Safe Harbours.

PwC observation:

Implementation of the Pillar Two rules in Norway would mean both tax and administrative consequences for large groups covered by the rules, such as a duty to deliver both a tax and an information notice. The rules are complex, and large groups covered by the rules should familiarize themselves with possible issues and establish a data and reporting strategy.



# 荷蘭
# 支柱二法案提交給荷蘭國會

將支柱二納入荷蘭公司稅制的荷蘭立法提案，名為「2024 年最低稅負法(支柱二)」，已於 5 月 31 日提交給荷蘭國會。荷蘭是第一個發布國內支柱二立法的歐盟國家。通過這樣做，荷蘭邁出了實施支柱二的下一步，於 2023 年 12 月 31 日生效。該提案旨在實施歐盟執委會於 2022 年 12 月 14 日發布的第 2022/2523 號歐盟指令(以下簡稱歐盟指令)。該提案總體上與歐盟指令一致。

複雜的支柱二立法在現行的公司稅架構之外有效地引入了一個新的公司稅制度。荷蘭立法提案在單獨的立法法案中制定了新規則，並建立了單獨的徵稅機制。新稅法將與現行、已經很複雜的荷蘭(國際)國家(公司)稅制、租稅協定、各種歐盟指令和政府決定並行適用。新稅法將適用於位於荷蘭的(跨國或大型國內)集團實體，且集團合併營業額至少為 7.5 億歐元(某些行業除外)。

資誠觀點

國會和上議院將在未來幾個月內討論該立法提案。該立法預計將於 2023 年 12 月 31 日生效。支柱二將適用於該日期或之後開始的會計年度。複雜的支柱二將對門檻內公司的整個(全球)業務組織產生影響。因此，公司應該開始分析這些新規則對其業務組織的財務和行政影響。

# Netherlands(the)
# Pillar Two bill submitted to Dutch Parliament

The Netherlands legislative proposal to transpose Pillar Two into the Dutch company tax system, titled '**Minimum Tax Act 2024 (Pillar Two)**,' was submitted to the Dutch Parliament on 31 May. The Netherlands is the first EU country to release its domestic Pillar Two legislation. By doing so, the Netherlands takes the next step in implementing Pillar Two, effective 31 December 2023. The proposal aims to implement **EU Directive 2022/2523 of 14 December 2022** (the Directive), published by the European Commission on 14 December 2022. The proposal generally aligns with the Directive.

The complex Pillar Two legislation effectively introduces a new corporate tax system in addition to the existing company tax framework. The Dutch legislative proposal lays down the new rules in a separate legislative act and creates a separate levy. The new tax act will apply alongside and in addition to the existing and already complex Dutch (inter)national (corporate) tax rules, tax treaties, various EU Directives, and government decisions. The legislative act will apply to entities of (multinational or large domestic) groups that are based in the Netherlands with a consolidated group turnover of at least €750 million (certain sectors are exempted).

For more information see our Tax Insight.

PwC observation:

Parliament and the Upper House will discuss the legislative proposal in the coming months. The legislative bill is expected to enter into force on 31 December 2023. The Pillar Two rules will apply to accounting years beginning on or after this date. The complex Pillar Two legislation impacts the entire (global) business organization of in-scope companies. Therefore, companies should start analyzing the financial and administrative impact of these new rules on their business organization.

# 西班牙
# 西班牙將收緊有關限制利息費用扣除的規定

修正 2003 年 12 月 17 日的關於一般稅收的Law 58/2003的立法草案，轉化(transposing)了2021 年 3 月 22 日的歐盟理事會指令 (Council Directive (EU) 2021/514)，該歐盟理事會修正了關於稅務領域行政合作的指令(Directive 2011/16/EU) 和其他稅務規則,提出了修正西班牙公司所得稅 (CIT) 第 16 條的建議，使其與歐盟 ATAD 指令(Anti Tax Avoidance Directive)保持一致。

2016 年 7 月 12 日的關於直接影響內部市場運作的反避稅規則的理事會指令 (Council Directive (EU) 2016/1164 規定了防止激進稅務籌劃的措施。這些措施包括一般反濫用條款、國際租稅透明度規則、出走稅、反混合錯配以及限制財務費用扣除的條款。除限制利息扣除的規則外，所有規則都轉化為西班牙立法。

歐盟 ATAD 指令允許各稅務管轄區將協調規則(harmonized rule)的適用推遲到 2024 年 1 月 1 日，前提是稅務管轄區有「同樣有效」的國內立法。由於歐盟執委會認為西班牙立法同樣有效，因此歐盟指令的轉化被推遲到 2024 年。

西班牙公司所得稅(CIT) 現行措辭和歐盟指令之間的主要區別源自營業利潤(即 EBITDA)的概念，30% 的限制是根據這個概念計算的。相對於西班牙的規則，歐盟指令更為嚴格，要求從EBITDA中排除已豁免的所得，因此不包含在稅基中(例如股利)。

資誠觀點

修正將於 2024 年 1 月 1 日生效，並將適用於西班牙的控股公司。扣除限額將降低，因為收到的股利(豁免)在計算公司所得稅第 16 條限額時將不被考慮。

# Spain

## Spain will tighten the rules limiting the deductibility of interest expense

A Draft Law amending Law 58/2003 of 17 December 2003 on General Taxation, transposing Council Directive (EU) 2021/514 of 22 March 2021 which amends Directive 2011/16/EU on administrative cooperation in the field of taxation, and other tax rules, introduced a proposal to amend Article 16 of the Spanish Corporate Income Tax (CIT) to bring it into line with the EU ATAD Directive.

Council Directive (EU) 2016/1164 of 12 July 2016 on anti-tax avoidance rules with a direct impact on the functioning of the internal market (i.e., ATAD) regulates measures to prevent aggressive tax planning. These measures include a general anti-abuse clause, an international tax transparency rule, an exit tax, anti-hybrid rules, and a clause limiting the deductibility of financial expenses. All of these rules have already been transposed by Spanish legislation, except for the rule limiting the deductibility of interest.

The EU ATAD Directive allowed jurisdictions to postpone application of the harmonized rule until 1 January 2024, if they had domestic legislation that was 'equally effective.' Since the European Commission considered the Spanish legislation to be equally effective, the transposition was deferred until 2024.

The main difference between the CIT's current wording and the EU Directive derives from the concept of operating profit (i.e., EBITDA), on which the 30% limit is calculated. The Directive is more restrictive than the Spanish rule as it requires the exclusion from EBITDA of income that had already been exempted, and therefore not included in the tax base (e.g., dividends).

PwC observation:

This reform will come into effect 1 January 2024, and will be relevant for those holding companies in Spain. They will see their deductibility limit reduced to the extent that the dividends they received (which are exempt) will not be considered for calculation of the Article 16 CIT limit.

# 瑞士
# 瑞士選民通過了支柱二

在2023 年 6 月 18 日的公投中，瑞士選民以約 78% 的多數票通過了關於實施支柱二的新法條款。這一積極成果使瑞士能夠繼續進行全球最低稅實施計劃的工作。法律架構預計聯邦委員會(Federal Council)可以通過一項法令暫時引入支柱二。這將需要在六年內由瑞士議會通過的聯邦法律所取代。

瑞士聯邦委員會於 2023 年 5 月 24 日發布了關於在瑞士實施支柱二的第二份法令草案。該法令的徵求意見截止時間為 2023 年 9 月 14 日。第二份法令草案實質上擴展了先前發布的第一份法令的內容，並特別澄清了瑞士的稅務程序。

經過與不同利益相關者(包括稅務機關和公司)討論後，聯邦委員會提議在瑞士以「一站式」概念徵收追加稅。換言之，只有一個州將徵收補充稅，並將其分配給聯邦/其他州。納稅人只需向一個州提交支柱二納稅申報表(QDMTT 申報表、IIR 申報表和 UTPR 申報表)；GloBE (Global Anti-Base Erosion，全球反稅基侵蝕)資訊申報表的進一步發展將受到監測，並在發布後納入該條例。相關的瑞士申報實體將是瑞士的頂層公司。如果不存在這樣的頂層公司，則經濟上最相關的瑞士公司將承擔相應的申報義務(相關性的衡量標準是參考過去三個課稅期間的最高平均淨所得或同一時期的最高平均權益)。

資誠觀點

聯邦委員會打算將瑞士的實施日期與歐盟保持一致。 目前，QDMTT 和 IIR 預計將於 2024 年 1 月 1 日生效，而 UTPR 可能會於 2025 年 1 月 1 日生效。但是聯邦委員將繼續關注國際發展，了解其他國家的實施日期。並可以選擇相應調整瑞士的實施日期。

在第一份法令的諮詢期間，有人建議根本不引入UTPR。 第二份法令的解釋報告提到了這些建議，似乎表明這也是一種可能性。

# Switzerland
# Switzerland voters approve Pillar Two

With a majority of roughly 78%, Swiss voters approved the new constitutional provision on the implementation of Pillar Two in a public vote on 18 June 2023. This positive outcome enables Switzerland to continue with the work on the global minimum tax implementation plan. The legal framework foresees that the Federal Council can temporarily introduce Pillar Two by an ordinance. This would need to be replaced by a Federal law passed by the Swiss Parliament within six years.

The Swiss Federal Council released the second draft ordinance governing the implementation of Pillar Two in Switzerland on 24 May 2023. The ordinance is open for consultation until 14 September 2023. This second draft ordinance essentially extends the content of the previously published first ordinance (in the same document) and particularly clarifies the tax procedure in Switzerland.

After discussions with different take holders (including tax authorities and companies), the Federal Council proposes to levy the Top-up Tax with a 'one-stop shop' concept in Switzerland. In other words, only one canton will levy the Top-up Tax and distribute the respective funds to the Federation / other cantons. A taxpayer would file the Pillar Two tax returns (QDMTT return, IIR return, and UTPR return) with one canton only; further developments in terms of the GloBE Information Return would be monitored and built into the ordinance once available. The relevant Swiss filing entity would be the top- tier company in Switzerland. In case no such top-tier company exists, the economically most relevant Swiss company has the respective filing obligation (relevance being measured by reference to the highest average net income through out the last three tax periods or the highest average equity during the same period).

For more information see our PwC Alert.

PwC observation:

The Federal Council intends to align the Swiss implementation date with the European Union. Currently, the QDMTT and the IIR are expected to be implemented effective 1 January, 2024, while the UTPR may follow effective 1 January, 2025. However, the Federal Council will continue to monitor international developments as far as implementation dates in other countries are concerned and would have the option to adjust the Swiss implementation dates accordingly.

During the consultation period for the first part of the ordinance, there have been suggestions not to introduce the UTPR at all. The explanatory report to the second draft ordinance refers to these propositions and seems to suggest that this might be a possibility as well.

# 要聞

## Administrative
## 行政

# 印度
# 有關非居民投資印度私有公司的重要行政通知

根據印度稅法最近的一個修正案，自2023 年 4 月 1 日起，非居民投資者對印度私有公司的任何超過該印度公司股票公允市價的投資，該印度公司將被課稅。這在印度通常被稱為「天使稅」(angel tax)。隨後，印度政府發布了兩個重要的行政通知，規定在收到非居民投資者對價的某些情況下，可以豁免。

**豁免印度私有公司的類別**

一份通知適用於任何「初創」公司，並按照工業和國內貿易促進部(Department for Promotion of Industry and Internal Trade)發布的通知中指定的方式提交聲明。

**豁免非居民投資者的類別**

另一份通知適用於

1) 政府和政府有關的投資者，包括政府控制的實體或政府直接或間接擁有75%或以上的實體；
2) 參與保險業務的銀行或實體，且該實體須遵守其成立或註冊國或居民國的適用法規；
3) 是21 個指定國家(包括美國、英國、澳洲、法國、德國、義大利、日本、韓國和紐西蘭等)居民的某些類別的受監管實體。

此外，政府還發布了規則草案，建議修正非居民投資者投資時確定公允市價的股票估值方法。其中包括在非居民考慮情況下引入五種額外的估值方法、10%的安全港等等。

資誠觀點

將特定類別的投資者排除在天使稅規定之外是值得歡迎的。然而，在新加坡、阿拉伯聯合大公國、模里西斯等某些重要稅務管轄區以及通常進行投資的某些歐洲國家(如愛爾蘭、荷蘭等)註冊成立或居住的投資者不包括在豁免範圍內。此外，一旦規則草案公布，非居民投資者可能有更多選擇來評估其對特定公司的投資。 10%的安全港也是被歡迎的。

# India

## Key administrative notifications with respect to investments by non-residents in privately held Indian companies

According to a recent amendment in Indian tax law, effective 1 April 2023, any investment by non-resident investors in a privately held Indian company in excess of the fair market value of the shares of the Indian company will be taxable in the hands of such company. This is popularly known as 'angel tax' in India. Subsequently, the Indian Government issued two important administrative notifications providing exemptions in certain situations where consideration is received from non-resident investors.

**Class of exempt privately held Indian company**

One notification applies to any company which isa 'startup' and files the declaration as specified in the notification issued by the Department for Promotion of Industry and Internal Trade.

**Classes of exempt non-resident investors**

The other notification applies to

(i) Government and government-related investors, including entities controlled by the government or where director indirect ownership of the government is 75% or more;

(ii) Banks or entities involved in the insurance business where such entity is subject to applicable regulations in the country where it is established or incorporated or is a resident;

(iii) Certain classes of regulated entities which are residents of 21 specified countries(including inter alia the United States, United Kingdom, Australia, France, Germany, Italy, Japan, Korea and New Zealand).

Moreover, the government has released draft rules proposing changes in the method for valuation of shares for determining the fair market value in the case of investments by non-resident investors. This includes the introduction of five additional valuation methods in cases of consideration from non-residents, safe harbour of 10%, etc.

For more information see our PwC Insight.

PwC observation:

The exclusions to the specified classes of investors from the provisions of angel tax are welcome. However, investors incorporated in or residents of certain important Jurisdictions like Singapore, UAE, Mauritius, and certain European countries like Ireland, Netherland, etc., from which investments are typically made, are not included in the exemption. Moreover, once the draft rules are notified, non-resident investors may have more options to value their investment in specified companies. A 10% safe harbour is also welcome.

# 西班牙
# 限制合併集團稅額抵減使用的新標準

西班牙稅局最近發布了一份關於合併集團稅額抵減分配規定的說明以及集團使用公司在加入集團之前產生的稅額抵減(即集團合併前的稅額抵減, pre-group tax credits) 的限制。本說明總結了稅務總局以及經濟和行政法院關於這些事宜的原則。然而，對於合併前稅額抵減的使用，該說明包括對標準的修改，該標準已在稅務查核程序中適用了幾個月，這大大限制了使用這些稅額抵減的可能性。

在分配虧損扣抵(tax loss)的遞延和稅額抵減時，一般而言，對於離開集團的公司，稅額抵減應根據這些公司對產生稅額抵減的貢獻，按比例分配。這使得集團可以自由決定使用哪些稅額抵減。

基於上述情況，集團的總稅額抵減應被視為單一的抵減，而不是構成相關集團的每個實體的單獨抵減。因此，如果某一年的稅額抵減被部分使用，則未使用的部分將按貢獻比例分配給各實體。

關於集團前稅額抵減的使用，出發點是立法規定的雙重限額：個體稅制下針對產生實體的限額和集團對應的限額。該說明澄清，在確定集團合併前虧損扣抵使用的百分比限額時，將使用產生虧損扣抵遞延的實體的淨營業額。該說明還指出，可以對集團合併前虧損扣抵適用 100 萬歐元的限額(這是基於淨營業額確定的百分比限額的例外)。

稅務機關的說明指出，如果已經是集團一部分的實體促進了負稅基的產生，並且該集團使用了負稅基，那麼在考慮該實體的集團合併前的虧損扣抵的遞延時，必須考慮這一金額。換言之，集團內某公司產生的虧損扣抵的使用限制了該公司在加入集團之前產生的虧損扣抵的使用可能性。

資誠觀點

納稅人應該等待法院的裁判，因為這種新方法引發了是否適合西班牙稅制的疑問，因為西班牙稅制係將稅務集團視為單一的納稅人。

# Spain

## New criteria limiting the compensation of tax credits in consolidated groups

The Spanish Tax Authority recently issued a note on the regulation for the distribution of consolidated group tax credits and the limits by that group's use of tax credits generated by companies before their inclusion in the group (i.e., pre-group tax credits). The note summarizes the doctrine of the Directorate-General for Taxation and the Economic and Administrative Court on these matters. However, with regard to the compensation of pre-consolidation tax credits, the note includes a change in the criterion, which has already been applied for several months in tax inspection procedures, and which significantly limits the possibility of compensating these credits.

When allocating tax loss carryforwards and tax credits, generally, for companies that leave the Group, tax credits should be allocated to these companies on a pro rata basis, based on their contribution to generating these credits. This leaves the Group free to decide which tax credits to use.

Based on the above, a Group's total tax credit is treated as a single credit and not a separate credit for each of the entities that form the relevant Group. Hence, if a given year's tax credit is partially used, the unused part is distributed among the entities in proportion to their contribution.

With regard to the compensation of pre-group tax credits, the starting point is the double limit established by the legislation: the limit applicable to the generating entity under the individual tax regime and the limit corresponding to the group. The note clarifies that, when determining the percentage limit for compensation of pre-group tax losses, the net turnover amount of the entity that generated the tax loss carryforward will be used. The note also states that it is possible to apply the limit of one million euros (which operates as an exception to the percentage limit established on the basis of the net turnover) to pre-group tax losses.

The Tax Authority's note states that if an entity that was already part of the group contributed to the generation of a negative tax base and that negative tax base is used by the group, this amount must be taken into account when considering the pre-group tax loss carryforwards of that entity. In other words, the set-off of tax losses generated by a company within the group limits the possibility to set off tax losses generated by that company before it joined the group.

PwC observation:

Taxpayers should await court rulings, in so far as this new approach raises questions as to whether it fits in the Spanish tax system, which treats the tax Group as a single taxpayer.

# 捷克
# 捷克推進支柱二的實施

5 月 15 日，捷克財政部發布了實施支柱二指令的立法草案。支柱二的實施將通過一個單獨的法律「最低稅負制(Minimum Tax Act)」進行。該立法草案主要基於歐盟的支柱二指令，旨在與歐盟支柱二的立法的時間安排保持一致。因此，所得涵蓋原則 (IIR)將適用於2023年12月31日或之後開始的財務年度，而徵稅不足之支出原則(UTPR)將適用於2024年12月31日或之後開始的財務年度。該立法草案還考慮到基於國別報告(CbCR)的OECD過渡性安全港，這也應適用於合格國內最低稅負制(QDMTT)。

捷克支柱二實施中存在爭議的是如何處理合格的可退還稅額抵減。根據歐盟支柱二指令，稅額抵減必須在接受者滿足接受條件後四年內以現金或現金等價物形式支付給接受者。目前，捷克的研發租稅減免或租稅優惠不符合這一定義。因此，即使捷克公司根據當地法律利用稅額抵減(且其有效稅率低於 15%)，該實體也可能需要繳納支柱二下的補充稅，除非這些企業資產和薪金很高。在這種情況下，GloBE 稅基可能受到基於實質的所得排除的保護。因此，雖然有些人可能期望會對現行稅額抵減進行修正，但在可預見的未來，它不會被列入議程，因為需要重新審視捷克稅額抵減制度的整個概念。

資誠觀點

CbCR 安全港可能對以下跨國企業有所幫助：(i) 收入低於 1000 萬歐元且利潤低於 100 萬歐元的小規模投資； (ii) 在捷克有大量有形資產的資本投資(例如有資格獲得獎勵措施的製造公司)。在這些事實模式中，與超額利潤相比，基於實質的所得排除可能相對較高，因此在許多情況下，安全港計算應該比全面應用 GloBE 規則簡單。

然而，獲得安全港資格(無論是支柱二或 CbCR 下的過渡性或永久性安全港)，並不能免除跨國企業集團及其子公司遵守整個集團的 GloBE 要求，例如編制和提交 GloBE 資訊申報表或補充納稅申報表。

捷克財政部表示，一般而言，包容性架構所採用的支柱二規則的實施架構將被視為相關解釋指南，前提是其內容與歐盟支柱二指令不衝突。如果 GloBE 規則與捷克最低稅法相衝突，納稅人有義務遵守轉化後的立法。事實上，GloBE 措施不能在違反歐盟支柱二指令的情況下進行轉化。然而，，在歐盟主管當局沒有授權將指導意見「實施」到歐盟法律的情況下，OECD 指導意見是否可以被視為「國際協議」(如歐盟支柱二指令)以及未來歐洲法院(CJEU)將如何評估這種衝突。

# Czech Republic

## The Czech Republic moves forward with Pillar Two implementation

The Czech Republic Ministry of Finance published, on 15 May, a draft law to implement the Pillar Two Directive. The implementation would be provided through a separate law, the Minimum Tax Act. The discussion draft is largely based on the EU Pillar Two Directive and is designed to align with the timing of the EU Pillar Two legislation. As such, the Income Inclusion Rule (IIR) would apply for fiscal years beginning on or after 31 December 2023, while the Undertaxed Profit Rule (UTPR) would apply for fiscal years beginning on or after 31 December 2024. The draft law also takes into account the OECD Transitional Safe Harbours based on Country-by-Country reporting (CbCR) which should also apply to the Qualified Domestic Top-up Tax (QDMTT).

Up for debate in the Czech Republic's Pillar Two implementation is the treatment of qualified refundable tax credits. Under the EU Pillar Two Directive such credits must be paid to the recipient as cash or cash equivalents within four years of the recipient satisfying the conditions for receiving it. Currently, the Czech R&D tax allowances or tax incentives would not meet this definition. Therefore, even if the Czech company utilised a tax credit under local law (and its effective tax rate fell below 15%), such entity might be subject to Top-up Tax under Pillar Two unless those businesses are assets and payroll heavy. In such a case, the GloBE tax base might be sheltered by the substance-based income exclusion. Thus, while some might anticipate an amendment to the current tax credit, it is not on the agenda in the foreseeable future given it would require revisiting the whole concept of the Czech Republic’s tax credit system.

PwC observation:

The CbCR Safe Harbour could be helpful for MNEs with either (i) small investments generating revenues less than €10m and profit of less than €1m; or (ii) significant capital investments in tangible assets in the Czech Republic (e.g., manufacturing companies that are eligible for incentives). In these fact patterns, the substance-based income exclusion is likely to be relatively high compared to the excess profits, so the Safe Harbour calculation should in many cases be less complex than undertaking the full application of the GloBE rules. However, qualifying for a Safe Harbour (be it a temporary or permanent Safe Harbour under Pillar Two or CbCR) does not exempt an MNE Group and its subsidiaries from complying with the group-wide GloBE requirements such as the requirements to prepare and file a GloBE Information Return or a Top-Up Tax Return.

The Czech Republic Ministry of Finance has expressed that, in general, the implementation framework of the Pillar Two Rules adopted by the Inclusive Framework will be considered relevant interpretative guidelines, provided its content does not conflict with the EU Pillar Two Directive. If the GloBE Rules conflict with the Czech Minimum Tax Act, taxpayers are obligated to follow the transposed legislation. Indeed, GloBE measures cannot be transposed in contravention of the EU Pillar Two Directive. However, as pointed out in the previous newsletter, the question arises as to whether the OECD guidance may be considered an 'international agreement' in the absence of a delegating act from the EU competent authorities 'implementing' the guidance into EU law (as is the case with the EU Pillar Two Directive) and how this conflict will be assessed by the European Court of Justice (CJEU) in the future.

# 英國
# 英國發布支柱二指南

支柱二指南對過渡性安全港規則做出了重要的澄清，確認了以下幾點：

1) 僅僅因為某個稅務管轄區的 CbCR 資訊不是來自合格的財務報表，並不意味著它會影響其他稅務管轄區。因此，過渡性安全港在其他稅務管轄區仍然可能適用(前提是這些稅務管轄區的資訊來自合格的財務報表)。
2) 可以使用混搭法。因此，一個稅務管轄區的資訊可以從用於編制合併財務報表的會計科目中提取，而另一個稅務管轄區的資訊可以從實體的財務報表中提取。過渡性安全港可能在兩個稅務管轄區均適用。
3) 不得在同一個稅務管轄區內混搭。如果 CbCR 中有關該稅務管轄區的資訊既來自實體的財務報表，又來自用於編制合併財務報表的會計科目，那麼過渡性安全港無法在該稅務管轄區適用。

資誠觀點

該指南並沒有解決有關英國最低稅負制( the minimum tax)和國內最低稅負制(domestic top up tax)適用的眾多未解問題。英國稅務海關總署(HMRC)在此過程開始時表示，他們打算在英國立法公布後不久發布一個對照表(schema, 將英國規則對應到OECD示範規則)，並在今年晚些時候針對計算條款提供實質性指導。

# United Kingdom of Great Britain and Northern Ireland (the)
# United Kingdom releases Pillar Two guidance

The Pillar Two guidance makes important clarifications regarding transitional safe harbour rules, confirming that:

(1) simply because information in the CbCR for one jurisdiction has not been drawn from qualifying financial statements does not mean it taint other jurisdictions. So the transitional safe harbour still may be available in other jurisdictions(provided the information for those jurisdictions has been extracted from qualified financial statements).

(2) a mix and match approach can be used. Thus, information for one jurisdiction may be extracted from the accounts used to prepare the consolidated financial statements whilst the information for another jurisdiction is extracted from the entity financial statements. The transitional safe harbour may be available in both jurisdictions.

(3) it is not possible to mix and match within a jurisdiction. The transitional safe harbour will not be available in a jurisdiction if the information for that jurisdiction within the CbCR has been extracted from both the entity financial statements and the accounts used to prepare the consolidated financial statements.

PwC observation:

The guidance does not address many of the open questions concerning the application of the minimum tax and domestic top up tax rules in the United Kingdom. HMRC indicated at the start of this process that they intended to publish a schema (mapping the UK rules to the OECD model rules) shortly after the UK legislation is published, with substantive guidance on the computational provisions to follow later in the year.

# 要聞

## Judicial
## 司法

# 以色列
# 地方法院對美敦力(Medtronic)業務重組案的裁判

2023 年 6 月 1 日，以色列地方法院就以色列公司 Ventor Technologies 的「業務重組」上訴做出裁判。2009 年，美敦力收購了 Ventor Technologies 的股份。收購完成後，美敦力對以色列的 Ventor Technologies 進行了大量投資，並簽訂了公司間協議，向美國美敦力提供了截至收購日Ventor Technologies所開發的智慧財產權(IP) 的使用許可，以及向美敦力公司(和一個附屬公司)提供研發服務(按照成本加成法)。美敦力以色列公司的業務已於 2012 年終止。

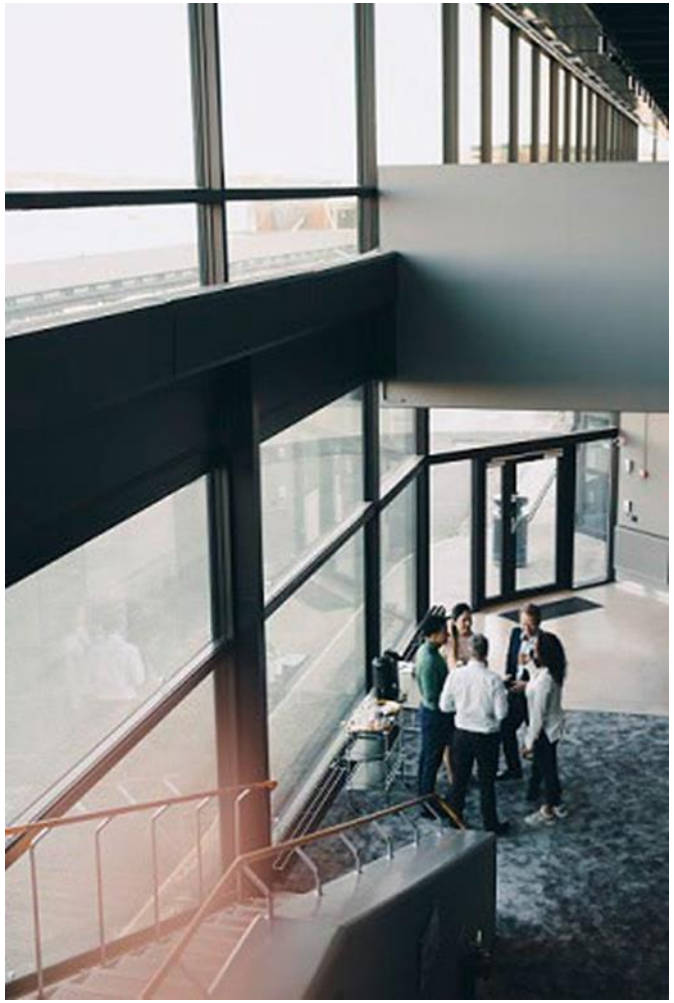
以色列稅務局機關 (ITA) 認為，存在收購後的「業務重組」，這些安排實際上構成了 Ventor Technologies智慧財產權的視同銷售。美敦力以色列公司對 ITA 評估提出上訴，地方法院做出了有利於 ITA 的判決。

資誠觀點

美敦力案是地區法院就收購以色列公司後的業務重組做出的幾個裁判中的最新一個。 在之前的案件中，法院在 Broadcom(2019 年 12 月)和 Medingo(2022 年 5 月)案中做出了有利於納稅人的判決，在 Gteko(2017 年)案中做出了有利於 ITA 的判決。

ITA 繼續審查此類問題(根據 2018 年 11 月發布的 ITA 函令)，尋求採用實質重於形式的方法來主張某些公司間許可安排構成智慧財產權的視同銷售。

美敦力案的判決強調了謹慎的收購後業務重組模式以及準確設計公司間安排的重要性。 判斷是否發生「業務重組」，最終將取決於具體的事實和情況。



# Israel
# District Court Rules in the Medtronic Case on Business Restructuring

An Israeli District Court ruled, on 1 June 2023, on an appeal for a 'business restructuring' of the Israeli company, Ventor Technologies. In 2009, Medtronic aquired the shares of Ventor Technologies Following the acquisition, Medtronic invested heavily in Ventor Technologies in Israel and entered into intercompany agreements whereby it provided a license to Medtronic in the US for the right to use Ventor Technologies intellectual property (IP) that it had developed up to the acquisition date, as well as an agreement for the provision of research and development services (under the cost-plus method) to Medtronic Inc (and an affiliate). The activities of Medtronic Israel were terminated in 2012.

The Israeli Tax Authorities (ITA) argued that there was a post-acquisition 'business restructuring' and that these arrangements effectively constituted a deemed sale of IP by Ventor Technologies. Medtronic Israel appealed the ITA assessment and the District Court ruled in favor of the ITA.

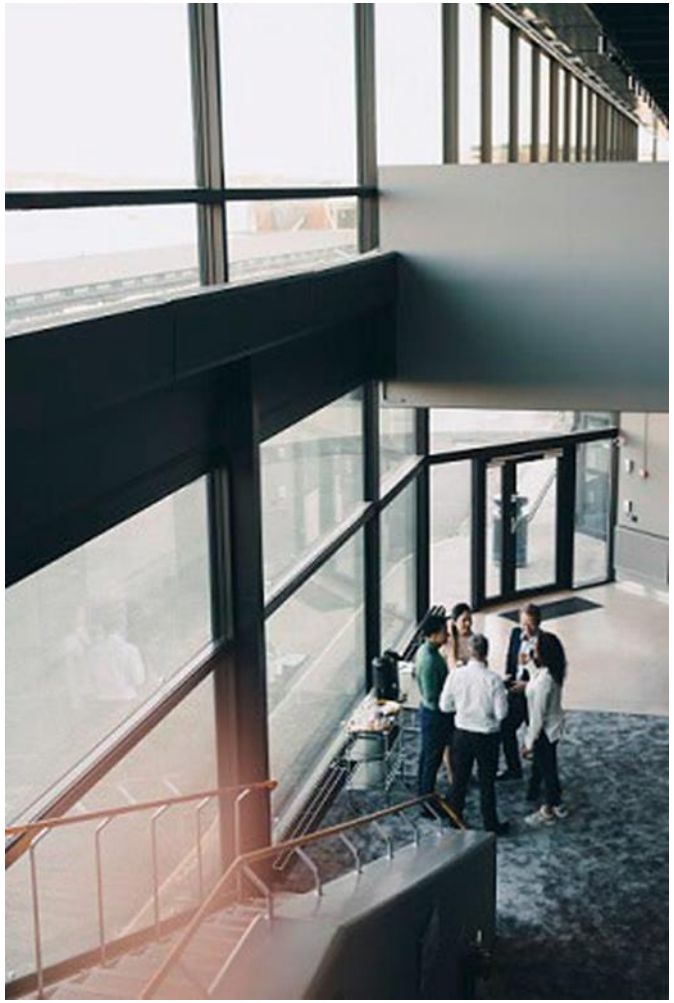
For more information see our tax insight.

PwC observation:

The Medtronic case is the latest of several District Court decisions related to business restructuring following the acquisition of Israeli companies. In previous cases, the Court ruled in favor of the taxpayer in Broadcom (December 2019) and Medingo (May 2022), and in favor of the ITA in Gteko (2017).

The ITA continues to scrutinize such issues (in line with the ITA Circular published in November 2018), seeking to apply a substance-over-form approach in asserting that certain intercompany licensing arrangements constitute a sale of IP.

The ruling in the Medtronic case underscores the importance of careful post-acquisition business model restructuring, as well as accurately designing intercompany arrangements. The determination of whether there has been a 'business restructuring' will ultimately be based on the specific facts and circumstances.



# 荷蘭
# 荷蘭公司對支柱二指令提出上訴

根據本月提供的資訊，一家荷蘭公司向歐盟普通法院(General Court of the European Union)提交了針對支柱二指令的申請。除其他事項外，該公司對支柱二指令 (T-143/23) 第 17 條規定的國際航運所得豁免的有效性提出質疑。該公司投訴說，支柱二指令可能導致航運公司之間的不平等稅負。其中一個理由是支柱二指令將歐盟成員國根據國家補助規則授權的噸位稅制(tonnage tax regime)所涵蓋的航運活動所得收入排除在其範圍之外。

資誠觀點

從法律上講，個人或公司有可能挑戰歐盟指令。申請人的訴求可能會打開歐盟的潘多拉魔盒，因為上訴不限於第17條。例如，該公司投訴說，支柱二規則適用於純粹的國內企業情況違反了比例原則。

# Netherlands(the)
# Dutch company appeals Pillar Two Directive

According to information made available this month, a Dutch company filed an application before the General Court of the European Union against the Pillar Two Directive. Among other items the company contests the validity of the international shipping income exemption as provided in Article 17 of the Pillar Two Directive (**T-143/23**). The company complains that the Pillar Two Directive can lead to unequal taxation between shipping companies. One of the pleas is that it excludes income from a shipping activity covered by EU Member States' tonnage tax regime authorized under State aid rules from its scope.

PwC observation:

Legally speaking, it is possible for an individual or a company to challenge an EU Directive. The applicant's pleas could open an EU pandora's box as the appeal is not limited to Article 17. For instance, the company complaints that application of the Pillar Two rules to purely domestic situations infringes the principle of proportionality.

# 法國
# 法國法院對租金性質分類的裁判

2008年，兩家德國公司將其在德國建築物的使用權出售給一家法國金融機構，隨後該機構將其回租給德國公司。該金融機構認為，相應的租金符合不動產所得的條件，應該只在德國繳納稅款。相反，德國稅務機關認為該所得具有融資利息的性質，只應在法國繳納稅款。這種分類的差異使該所得能夠逃避納稅。對於當事人而言，租稅錯配是該架構的目的之一。

法國稅務機關質疑這種架構是一種人為安排，並以濫用法律為由重新評估了該金融機構。

然而，最高行政法院(CE，2023 年 5 月 3 日，434441 BNP Paribas& Parilease)認為，不能認定濫用法律，因為這種安排不僅是出於稅務動機，而且還使德國公司能從融資中受益。

儘管如此，法院將租金重新定性為融資所得，因為雙方對使用權採取了限制措施，所以業務實際上與不動產無關，而僅是一種融資架構。因此，這些租金應在法國徵稅。

資誠觀點

公司應評估其業務是否會產生類似的錯配效應，這可能屬於新的ATAD 2 (The anti-hybrid mismatch rules of the EU Anti-Tax Avoidance Directive)規則的範圍，該規則針對的是不包括扣除或存在雙重扣除的情形。在這種情形下，混合扣除將被拒絕用於租稅目的。

# France
# French Court rules on characterization of rent

In 2008, two German companies sold the usufruct of buildings they occupied in Germany to a French financial institution which then leased back the usufruct to the German companies. The financial institution considered that the corresponding rent qualified as income derived from real estate and should only be subject to taxation in Germany. Conversely, the German tax authorities considered that this income had the nature of financial interest and should only be subject to taxation in France. The difference in characterization enabled the income to escape taxation. For the parties, the tax mismatch was one of the objectives of the structuring.

The French tax authorities challenged this structuring as an artificial arrangement and reassessed the financial institution on the ground of the abuse of law.

However, the Administrative Supreme Court (CE, 3 May 2023, 434441 BNP Paribas& Parilease) ruled that the abuse of law could not be recognized, as the arrangement was not only tax-motivated but also enabled the German companies to benefit from a financing.

Nevertheless, the Court recharacterized the rents into financial income as the parties had taken restrictions to the usufruct so that the operations were actually not related to real estate but consisted instead in a mere financial structuring. These rents should therefore be subject to taxation in France.

PwC observation:

Companies should assess whether their operations give rise to similar mismatch effects which could fall within the scope of the new ATAD 2 rules that target situations where there is deduction without inclusion or there is a double deduction. In such cases, the hybrid deduction would be denied for tax purposes.

# 西班牙
# 最近西班牙國家高等法院的裁判

**與非居民實體收到的權利金直接相關費用的可扣除性**

西班牙國家高等法院在 2002 年 10 月 12 日5345/2022 號判決中認為，在確定根據非居民所得稅課徵的扣繳稅的稅基時，可以扣除與非居民實體收到權利金直接相關的費用。該判決的推理基於同一法院於 2022 年 10 月 5 日在610/2018 號上訴案中發布的另一個判決的原則，該判決涉及類似問題。本判決和 2022 年 10 月 5 日的判決均討論了將所收到的所得分類為權利金或營業所得，以及計算扣繳稅稅基時是否可扣除所支付款項相關的費用。

法院最終得出結論，與非居民實體在西班牙應稅所得直接相關的費用應從扣繳稅的稅基中扣除，前提是不存在雙重退還(reimbursement)。

**西班牙 2020 年前實行的資本利得稅制違反了歐盟法律**

西班牙國家法院於 2023 年 5 月 24 日得出結論，對於西班牙非居民所得稅法規定的資本利得免稅，歐洲自由貿易聯盟(EFTA) 區的居民公司與西班牙或歐盟成員國的居民公司不能被區別對待。

該判決所涉及的衝突起源於 2016 年，當時一家冰島集團出售了其西班牙子公司，宣稱對出售所得的資本利得繳納了 250 萬歐元的公司稅，並在不久後決定對這一自我評估提出上訴，以便從當時歐盟居民公司適用的資本利得免稅中受益。有關稅務行政查核機構駁回了上訴，理由是冰島是EFTA國家，不受歐盟成員國主管當局在稅務領域互助指令的管轄，因此違反行為是合理的。在這個稅務程序中，歐盟執委會啟動了違反調查程序(infringement procedure)，導致西班牙非居民所得稅法第14(1)(c)條的修正。這使得 EFTA 的公司在適用於歐盟成員國居民公司的相同情況下實現的資本利得被排除在課稅範圍之外。

資誠觀點

跨國公司應重新檢視在西班牙的架構和投資，以確定這些判決是否會影響其稅務狀況。

# Spain
# Recent Spanish National High Court rulings

**Deductiability of expenses directly related to royalties received by a non-resident entity**

The Spanish National High Court, in its ruling 5345/2022 of 12 October 2002, concluded that expenses directly related to royalties received by a non-resident entity may be deducted when determining the taxable base of the withholding tax to be levied under the non-resident income tax. The judgment's reasoning is based on the principles of another judgment issued by the same body on 5 October 2022, in Appeal 610/2018, which deals with a similar issue. The classification of the income received as royalties or business income and the deductibility of the expenses related to the income paid for the purpose of calculating the tax base of the withholding tax are discussed both in the present judgment and in the judgment of 5 October 2022.

The Court ultinately concluded that expenses directly related to income received by a non-resident entity taxable in Spain should be deducted from the taxable base of the withholding tax, provided that there is no double reimbursement.

**Spain's Capital Gains Tax regime in force until 2020 violated European Union Law.**

The Spanish National Court concluded, on 24 May 2023, that a company resident in the European Free Trade Association area (EFTA) can't be treated differently from a company resident in Spain or an EU Member State with regard to the exemption of capital gains provided in the Spanish Non-Resident Income Tax Act.

The conflict addressed by the ruling has its origins in 2016, when an Icelandic group sold its Spanish subsidiary, declaring a corporate tax of €2.5 million on the capital gain from the sale, and soon after decided to appeal this self-assessment in order to benefit from the exemption of capital gains recognized for Companies resident in the European Union at the time. The relevant Tax Administrative Review Body rejected the appeal on the grounds that the infringement was justified as Iceland was an EFTA country not covered by the EU Directive on mutual assistance by the competent authorities of the Member States in the field of taxation. During this tax procedure, the European Commission initiated an infringement procedure, resulting in the amendment of Article 14(1)(c) of the Spanish Non-Resident Income Tax Law. This excludes from taxation capital gains realized by EFTA companies in the same circumstances as those applicable to Companies resident in EU Member States.

PwC observation:

Multinationals should revisit their structures and investments in Spain to see if these rulings impact their tax positions.

# 荷蘭

## Zeland-West-Brabant法院：巴西淨資產利息 (IoNE) 屬於股利，而不是利息

在 5 月 1 日的法院判決書中，Zeeland-West-Brabant法院認為，就荷蘭-巴西租稅協定而言，巴西淨資產利息 (IoNE)應歸類為股利，而不是利息。這種區別很重要，因為它會影響視同已納稅額抵減 (TSC) 的資格。如果歸類為股利，TSC的比例為25%，而如果歸類為利息，TSC的比例為 20%。1990 年制定的荷蘭-巴西租稅協定沒有明確規定 1995 年引入的 IoNE在租稅協定中應被視為股利還是利息。根據巴西民法，IoNE 被視為等同於股利。然而，出於稅務目的，IoNE 被視為利息。鑒於協定中股利和利息的定義，IoNE 可能屬於這兩類。

巴西目前對支付給荷蘭的 IoNE 款項課徵15% 的扣繳稅。根據協定的相關條款，如果 IoNE 被歸類為協定第 10 條規定的股利，則適用 25% 的TSC；如果 IoNE 被歸類為協定第 11 條規定的利息，則適用 20% 的TSC。

資誠觀點

上述法院判決可以支持納稅人使用 25% TSC 而非 20% TSC 的論點。雖然這與最高法院的案件無關，但它可以幫助納稅人鞏固他們主張以較高稅率計算的 TSC的立場。

# Netherlands(the)

## Zeeland-West-Brabant Court: Brazilian Interest on Net Equity (IoNE) qualifies as dividend, not as interest

In a 1 May Court decision, the Zeeland-West-Brabant Court ruled that the Brazilian 'interest on net equity' (IoNE) should be classified as dividends rather than interest for purposes of the Dutch-Brazilian tax treaty. This distinction is significant because it affects the eligibility for a tax sparing credit (TSC). If classified as dividends, the TSC is set at 25%, whereas if classified as interest, the TSC is 20%. The Dutch-Brazilian tax treaty, established in 1990, does not clearly specify whether IoNE, introduced in 1995, should be considered as dividends or interest for tax treaty purposes. Under Brazilian civil law, IoNE is considered equivalent to dividends. However, for tax purposes, IoNE is treated as interest. Given the definitions of dividends and interest in the treaty, IoNE could potentially fall under both categories.

Brazil currently imposes a 15% withholding tax on IoNE payments to the Netherlands. According to the relevant article in the treaty, a 'tax sparing credit' of 25% applies if IoNE is classified as dividends under Article 10 of the treaty, whereas a 'tax sparing credit' of 20% applies if IoNE is classified as interest under Article 11 of the treaty.

PwC observation:

The aforementioned court decision could support taxpayers' argument to utilize the 25% TSC instead of the 20% TSC. While this doesn't pertain to a Supreme Court case, it could assist taxpayers in bolstering their stance to assert the TSC calculated at the higher tax rate.

要聞

# Treaties
# 租税協定

# 賽普勒斯
# 荷蘭 - 賽普勒斯租稅協定生效

荷蘭已批准與賽普勒斯的租稅協定。該協定於 2023 年 6 月 30 日生效。該協定規定股利(有條件)、利息和權利金的扣繳稅為 0%，將於 2024 年 1 月 1 日開始發揮作用。

對於任何一個國家的居民處分股權所獲得的資本利得，協定通常將排他性的徵稅權授予轉讓者的居住國，除非股權之價值50% 以上直接或間接來自於：a) 位於另一締約國的不動產(某些例外，例如處分在認可的證券交易所上市的股票、公司重組等)； b) 與勘探或開發位於另一締約國的海床或底土或其自然資源有關的某些離岸權利/財產。

該協定還包括主要目的測試(與多邊工具MLI的主要目的測試相同)。

資誠觀點

這是兩國首次簽訂的租稅協定，將促進兩國之間的貿易和經濟關係。該協定對希望在任何一個國家建立業務存在(並進入新市場和行業)的公司實體，以及高技能員工在兩國之間的交流產生積極影響，因為消除了在兩國從事活動的雙重課稅。

# Cyprus
# Netherlands - Cyprus tax treaty enters into force

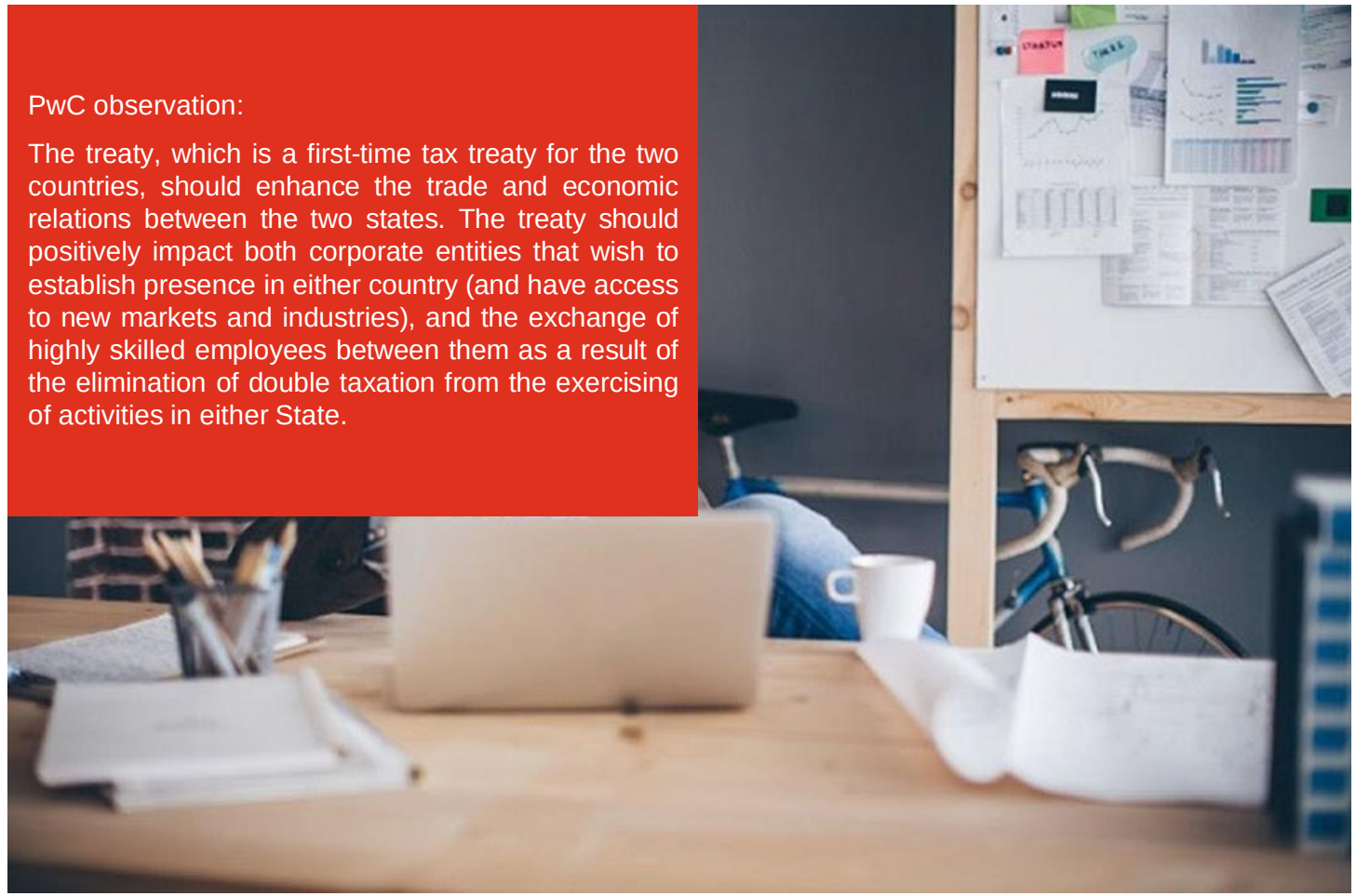
The Netherlands has ratified the tax treaty with Cyprus. It enters into force on 30 June 2023. the treaty, which will be effective 1 January 2024, provides for 0% withholding taxes on dividends(under conditions), interest, and royalties.

With respect to capital gains derived from the disposal of shares by residents of either country, the treaty generally grants exclusive taxing rights to the country of residence of the alienator except where the shares derive more than 50% of their value, directly or indirectly, from: a) immovable property situated in the other contracting state (with certain exceptions, such as disposal of shares listed on a recognised stock exchange, corporate reorganisations, etc); b) certain offshore rights/property relating to exploration or exploitation of the seabed or subsoil or their natural resources located in the other contracting state.

The treaty also includes a principal purpose test (in the same manner as the principal purpose test in the MLI).

PwC observation:

The treaty, which is a first-time tax treaty for the two countries, should enhance the trade and economic relations between the two states. The treaty should positively impact both corporate entities that wish to establish presence in either country (and have access to new markets and industries), and the exchange of highly skilled employees between them as a result of the elimination of double taxation from the exercising of activities in either State.



# 西班牙
# 西班牙根據多邊工具(MLI)推進與保加利亞和南非的租稅協定

據OECD稱，西班牙於 2023 年 6 月 1 日交存了一份通知，確認《落實租稅協定相關措施避免稅基侵蝕與利潤移轉的多邊工具》(MLI)對其所涵蓋的與保加利亞和南非的租稅協定生效的國內法律程序已完成。

由於西班牙根據多邊工具第 35 條第(7)款(b)項持保留態度，因此西班牙必須同時向保管人和締約他方通知內部程序已完成的確認，多邊工具才對個別的涵蓋租稅協定生效。

資誠觀點

納稅人應繼續追蹤多邊工具提出的修正的生效情況，特別是尚未完成所有必要條件的修正。

# Spain

## Spain advances tax treaties with Bulgaria and South Africa under the MLI

According to the OECD, Spain deposited on 1 June 2023 its notification confirming completion of its internal procedures for the entry into effect of the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the 'MLI') for its covered tax agreements with Bulgaria and South Africa.

Since Spain made a reservation pursuant to Article 35(7)(b) of the MLI, it must notify the confirmation of the completion of its internal procedures simultaneously to the Depositary and the other Contracting Jurisdiction(s) for the MLI to become effective with respect to each specific covered tax agreement.

PwC observation:

Taxpayers should continue to monitor the entry into force of the amendments introduced by the MLI, specifically for which not all the necessary formalities have been completed.

# Glossary

| Acronym | Definition |
|---|---|
| AFIP | Argentine Tax Authorities |
| ATAD | Anti-Tax Avoidance Directive |
| BEPS | Base Erosion and Profit Shifting |
| CFC | controlled foreign corporation |
| CIT | corporate income tax |
| CTA | Cyprus Tax Authority |
| DAC6 | EU Council Directive 2018/822/EU on cross-border tax arrangements |
| DST | digital services tax |
| DTT | double tax treaty |
| ETR | effective tax rate |
| EU | European Union |
| IIR | Income Inclusion Rule |

| Acronym | Definition |
|---|---|
| LBT | Local business tax |
| MLI | Multilateral instrument |
| MNE | multinational enterprise |
| NID | notionial interest deduction |
| OECD | Organisation for Economic Co-operation and Development |
| PE | permanent establishment |
| QDMTT | Qualified Domestic Minimum Top-up Tax |
| R&D | research & development |
| SBT | Same business test |
| SiBE | Similar business test |
| VAT | value added tax |
| WHT | withholding tax |

# 歡迎掃描QRcode
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## 資誠稅務一點通系列影片已上線

資誠每月定期提供兩岸及國際租稅相關訊息另外也有定期更新的全球防疫稅務影片，請您持續關注最新資訊並請與我們諮詢相關業務。

- 兩岸與國際租稅Update (國別報告公開規定及BVI經濟實質法施行細則更新)：https://youtu.be/hgSk2RBS1lI
- 台灣稅務與投資法規Update-6月號 (近期都市更新稅務法令新訊)：https://youtu.be/dvEVOZkH7jw
- 2023 資誠前瞻研訓院線上講堂 (1月)：

ESG企業永續經營近期發展https://youtu.be/9_wQvtmVnM0
再生能源產業趨勢介紹https://youtu.be/pcxnC62h1Pg
上市上櫃公司風險管理實務守則https://youtu.be/oF0-HLBRC6w
香港經濟實質法對上路對企業之影響https://youtu.be/C4-3K_m_Fqo
台灣稅務法令更新及因應https://youtu.be/XDjK1moe9FE
兩岸稅務法令更新及因應https://youtu.be/0zWmgiw21ds
國際稅務法令更新暨集團移轉訂價之因應https://youtu.be/9Wc63147Q7s
美國稅務法令更新及因應：「降通膨法」綠能優惠措施X墨西哥投資概況https://youtu.be/vOmz63xc850
東南亞稅務法令更新及因應：越南X泰國X印尼X馬來西亞https://youtu.be/nCWJLLGSp_o
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## 中華產業國際租稅學會 敬邀加入會員

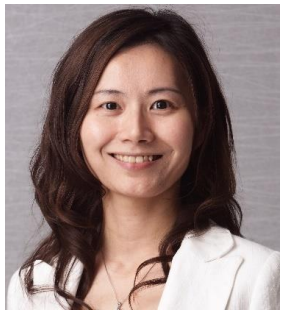
本會為依法設立、非以營利為目的的社會團體，以建構產業稅務專業人士的交流平台，研究產業稅務問題，促進公平合理課稅為宗旨。在台灣稅務界，本會成已為稅務專業的意見領袖，產、官、學界的主要諮詢機構。

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/SitePages/Intro.aspx

## 與我們專業國際租稅團隊聯絡：

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