

# 國際租稅要聞

## International Tax Newsletter

第256期



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

# OECD公布支柱一金額B (Amount B)

## 摘要

2023年7月17日，經濟合作暨發展組織(OECD)公布支柱一中「金額B」的更新徵求意見稿，其旨在透過以「訂價矩陣(pricing matrix)」中所規定同意之報酬，以簡化特定基本行銷和銷售活動的移轉訂價，並將這些報酬歸予所得來源國。OECD同時公布一份簡短概述(Amount B in a Nutshell)，以協助利害關係人理解金額B。徵求意見截止日期為2023年9月1日。該徵求意見稿概述金額B的設計要素並確定需要進一步拓展之工作面向，包括：

- 於識別基本銷售活動時，確保定量和定性方法間之適當平衡；
- 確定訂價框架及其應用的適切性；及
- 確定在特定租稅管轄區內採用在地資料庫以適用於金額B適用標準。

包容性架構(Inclusive Framework)計畫於2024年1月通過有關金額B的最終報告並將關鍵內容納入OECD移轉訂價指導準則(OECD Transfer Pricing Guidelines，以下簡稱移轉訂價指導準則或TPG)。值得注意的是，該徵求意見稿中提出的建議僅代表OECD秘書處的工作成果，包容性架構尚未對內容達成共識。其基本設計概念可能會有所改變，與諮詢過程無關。

**需考慮的行動：**依最終範圍設計，金額B的潛在導入有望透過將特定活動及相應報酬自爭議中解決，為稅務機關和納稅義務人提供訂價確定性，從而簡化現有的移轉訂價程序。因此，對於以有限風險配銷商、佣金及/或銷售代理商模式營業者來說，密切關注這些發展並評估其對其目前移轉訂價政策的影響至關重要。值得注意的是，所提議的結果將在不同產業和經銷商之間可能存在差異且具不同特徵。金額B旨在適用於一系列大規模買賣商品之產業，包括消費品、酒精和煙草、建築、汽車、IT硬體、軟體和元件、紡織、機械和工具及製藥業。

## 內文

### 概要

徵求意見稿中的文字是以為了直接納入移轉訂價指導準則而撰擬。所提出的簡化和一致方法可見於移轉訂價指導準則的一般原則應用，包含符合基本銷售活動的範圍標準，針對適用範圍內交易的交易淨利潤法(TNMM)之選擇，及對適用範圍內活動其適用和具體規定訂價矩陣以決定常規交易報酬。徵求意見稿亦討論文據要求，有關導入金額B和租稅確定性的過渡問題。

## 專論

# OECD公布支柱一金額B (Amount B)

### 適格交易

金額B的範圍標準適用於以下類型的「適格交易(Qualifying Transactions)」：

- 自一個或多個關聯企業購買商品以進行配銷予第三方的買賣行銷和銷售交易；及
- 銷售代理和佣金交易，其中銷售代理或佣金協助一個或多個關聯企業將商品銷售予第三方。

值得注意的是，金額B之適用不包括零售業務模式及提供商品和非有形商品及服務，限制了其作為簡化措施之可能。徵求意見稿還指出，將進一步探討將該框架應用於數位商品的批發銷售，並特別請求利害關係人對此提供意見。

### 範圍標準

有關適格交易納入金額B範圍的範圍標準，有一些正面消息。先前的徵求意見稿提出12個不同的定性和定量標準，但目前的文件將其減少為4個範圍標準(非屬徵求意見之主題)。具體而言，適格交易須滿足：

- 具備依移轉訂價指導準則可以可靠地使用單邊方法(以配銷商為測試方)訂價之經濟相關特徵；
- 符合基於營業費用和淨銷售額的某些定量篩選標準；
- 排除服務提供或商品銷售；
- 在移轉訂價指導準則的一般原則下，對非銷售活動可以準確劃分並在獨立基礎上進行充分評估。

徵求意見稿對此提供例外情況，當納稅義務人(或稅務機關)可以主張應用內部可比較未受控價格法(CUP)方法屬最適當方法(依移轉訂價指導準則)，則可以排除於金額B範圍之外，即使該交易在以符合上述範圍標準要求。

徵求意見稿的一個主要問題是金額B是否應該包括附加的定性標準(additional qualitative criteria)，即所謂的「替代方案B」(例如，採用基於實例的定性方法)來識別並排除非基本銷售貢獻。此類定性標準將排除該等可以使用單邊方法訂價但在簡化的流程下無法可靠訂價的非基本銷售活動安排。

## 專論

# OECD公布支柱一金額B (Amount B)

顯然，有些國家不支持在具備設計良好且可能通過定量因素(例如，營業費用與銷售額的比率或營業資產與銷售額的比率)加強的範圍標準之外，再加入附加的範圍排除標準。

其他管轄區認為附加的範圍排除標準是確保不會有誘因移轉利潤及稅基侵蝕重要手段。這些管轄區旨在使金額B的範圍盡可能的限縮；因其相信金額B僅適用於可以使用單邊方法訂價的活動安排範圍。

**資誠觀察：**若採用附加的範圍排除標準，這將要求企業重複大部分之界定分類工作，創造很多不確定性。如果範圍標準從一開始即設計完善，很難理解為什麼需要附加的範圍排除標準來實施簡化措施。針對所提出的附加的定性標準屬主觀事實，低徵管能力之管轄區將難以使用此類主觀標準，亦加劇了情況之複雜性。因此，原來金額B針對簡化和確定性所帶來的一些目標好處可能會被抵銷。

## 訂價矩陣

整個訂價章節均為徵求意見內容，文件中的註解鼓勵評論者於提出意見時包含實證資料及分析以支持其評論。訂價矩陣是金額B的核心，因其提供行銷及銷售活動的同意報酬，以用於補償所得來源國並為納稅義務人提供確定性。

徵求意見稿首次提出的以營業淨利率(ROS)作為基礎的訂價矩陣尤其重要。訂價矩陣有兩個維度—產業群組(industry grouping)和要素強度(factor intensity)。共有三個產業群組和五個要素強度類別，每個要素強度類別代表一個資產強度(即營業資產與銷售額之比率)範圍和營業費用強度(即營業費用與銷售額之比率)範圍之組合。因此，訂價矩陣共有15個不同的目標營業淨利率產出(每個產出具±0.5%的區間範圍)，範圍為1.5%至5.5%。對所有產業皆適用的貝里比率(Berry ratio)下限值(金額B方法的1.05)和上限值(1.5)。

要將訂價矩陣應用於範圍內適格交易，受測方配銷商將根據其所屬產業類別和要素強度組合對應至訂價矩陣內適當之目標營業淨利率。指定之目標ROS±0.5%將成為受測方配銷商之適用常規交易區間。受測方配銷商的營業淨利率結果需要依涵蓋最近三年財務期間的加權平均值來計算。

針對兩類管轄區之基本/預設訂價矩陣，將以調整後的訂價矩陣取代。第一類租稅管轄區是使用滿足特定條件「適格之在地資料庫」(由稅務機關製作)的管轄區。徵求意見稿指出，將發佈並定期更新一份適格在地資料庫的租稅管轄區名單。徵求意見稿亦特別請求利害關係人對在特定租稅管轄區內運用在地資料庫標準的金額B之適用性提供意見。

第二類是國家主權信用評級低於BBB的租稅管轄區。對於這些租稅管轄區，可以透過一個公式增加基本/預設訂價矩陣的營業利潤率結果。該淨風險調整(net risk adjustment)旨在滿足投資者在風險性更高之經濟體中投資所需的較高報酬率。

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# OECD公布支柱一金額B (Amount B)

訂價矩陣每五年將更新一次。

**資誠觀察：**雖然透過訂價矩陣有助於了解包容性架構所考慮的報酬範圍，但關於這些數據是如何確定的未有太多細節說明。於徵求意見稿中針對應用於資料集實證及計量模型的描述，對於評估報酬的穩健性是重要的。此外，訂價矩陣方法中涉及之淨風險調整可能對某些國家具有重要意義(鑑於主權信用評級的差距)。支持這種調整可能有助於促進透明度並獲得利害關係人的支持。

## 文據

徵求意見稿建議目前的本地文檔內容應該大部分涵蓋滿足文據要求所需的相關資訊。然而，當納稅義務人首次尋求適用簡化流程時，納稅義務人應在其文據中包含同意於至少三年內均採用該方法之表示；如擬採用更短的期間，納稅義務人應提供解釋。

## 爭端解決

金額B下的主要移轉訂價調整需進行驗證，並通過相互協議程序進行相應調整。徵求意見稿指出，對於這一點及其他項目尚有許多工作需進行，例如此方法將在多大程度上主導爭端解決(例如，即使納稅義務人或相關租稅管轄區的稅務機關未主張使用這種方法，雙邊主管機關是否也可考慮於解決相互協議程序時採用這種方法)。徵求意見稿還指出，在金額B最終導入之前簽訂之雙邊APA將於整個APA期限內繼續有效。

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## 專論

# 歐盟聯盟法院裁定，德國對於非居民專業不動產基金源自德國不動產所得的租稅待遇不符合歐盟法規(案號L Fund, C-537/20)。

2023年04月27日，歐洲聯盟法院 (Court of Justice of the European Union) 在案號C-537/20 (L Fund)中裁定，德國針對非居民專業不動產基金源自德國不動產所得課徵德國企業所得稅，但是針對居民專業不動產基金取得相關所得則豁免德國企業所得稅，這樣的課稅方式侵犯了資本自由流動的原則。

### 背景事實

原告是一家位於盧森堡的專業不動產基金，在德國沒有註冊辦事處或中央管理機構。這個專業不動產基金共有兩個機構投資者，而這兩個機構投資者也都沒有在德國設立總部或中央管理機構。根據盧森堡法律，作為一個專業投資基金，原告通常不負有納稅義務。根據盧森堡這項權利，原告分配的股利不會受扣繳稅規範，而且從機構投資者的角度，取得原告分配的股利所得也不會被課所得稅。

在2008年到2010年間，原告在德國透過租賃和買賣不動產產生相關所得。根據《2004年德國投資稅法 (German Investment Tax Act 2004) 》第11條第1項第2款規定，完全由非居民投資者組成的德國居民專業不動產基金可免於繳納德國企業所得稅；相反的，完全由非居民投資者組成的非居民專業不動產基金(如本案的盧森堡專業不動產基金)則無法享受同樣的德國企業所得稅豁免規定，使得它在德國產生的所得，在基金層面上須根據德國的非居民課稅規定繳納相關的稅負。

德國聯邦財稅法院進一步尋求歐洲聯盟法院的初步裁定，以瞭解德國對非居民專業不動產基金源自德國不動產的所得的租稅待遇是否符合資本自由流動的原則。

### 歐洲聯盟法院裁定

歐洲聯盟法院作出結論，根據《歐洲聯盟運作條約 (Treaty on the Functioning of the European Union) 》第63條，德國法令不得對非居民專業不動產基金源自德國不動產所得課徵德國企業所得稅，另一方面卻對居民專業不動產基金豁免課徵德國企業所得稅。具體來說，歐洲聯盟法院作出的裁定內容包含：

- i. 德國法令在一方面阻礙了非居民專業不動產基金對在德國成立的公司進行投資，在另一方面則阻礙了德國境內投資者取得非居民專業不動產基金的股份；
- ii. 對於居民和非居民專業不動產基金之間的差別待遇涉及客觀可比的情況；及
- iii. 不能以公共利益作為唯一理由去合理化這樣的差別待遇，也必須考量保持租稅制度的一致性以及課稅權的平衡分配。

## 專論

# 歐盟聯盟法院裁定，德國對於非居民專業不動產基金源自德國不動產所得的租稅待遇不符合歐盟法規(案號L Fund, C-537/20)。

### 資誠觀點

這項裁定對於非居民專業不動產基金和其他類似的非居民投資實體來說具有重大意義，非居民專業投資基金應針對個別情況進行分析，進而考慮對它們收到的德國核定稅額通知書提出上訴。

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## 專論

# 歐洲財政部長通過新的加密資產申報及資訊交換規則

## 摘要

歐洲財政部長在2023年5月16日召開的歐洲經濟暨財政事務理事會(ECOFIN)會議上，同意修改稅務方面的行政合作指令。除非有例外情形，這項指令(DAC 8)的修改應在2025年12月31日之前在歐盟成員國的立法中實施，並自2026年1月1日起生效。這項指令的核心除了規定加密資產的申報制度外，還包括強化及擴大DAC 1到7的措施，不過對於最低處罰的提案沒有達成一致的決定。一旦歐洲議會在最終法律審核後表達意見，這項指令便可正式通過。

## 內文

### 概要

這項文本同意這項指令將OECD加密資產申報框架(CARF)引入歐盟。這項指令要求加密資產的服務提供商(例如加密資產交易所及錢包提供商)進行新客戶的盡職調查及申報要求，來促進歐盟的加密貨幣交易。這項指令的目的也為了加強納稅人的證明程序及數據的使用與保留。另外，它為以下兩方面的自動交換奠定了基礎：a)對自然人的規定；b)非託管股息所得的資訊。而因為財政部長並沒有針對違反DAC行為討論最低處罰，因此這項指令並沒有相關的規定。最後，這項指令也根據歐盟法院在Orde van Vlaamse Balies e.a. (C-694/20)案中的判決，對DAC 6進行了修訂。

### 透過 DAC 8 實現 CARF

CARF 主要是為了確保加密資產交易資訊的蒐集與交換，與共同申報準則(CRS)相似。CARF 是建立在CRS自我證明基礎要求、防制洗錢金融行動工作組織(FATF)在2012年建議的反洗錢(AML)與認識你的客戶(KYC)的基礎上。DAC 8在CRS範圍內導入新的數位金融產品來更新CRS，確保新的數位貨幣產品與傳統銀行及其他CRS申報賬戶間的公平競爭環境。DAC 8的目的也是為了透過以下的調整能改善現有申報框架的功能：

- I. 申報要求：引入新的可申報數據
- II. 盡職調查要求：AML/KYC規定已被納入FATF 2012年的建議。
- III. 對現有定義的註釋與釐清：調整現有申報義務的範圍。
- IV. CBI/RBI指南：辨別高風險的投資計畫的公民及居民身份(CBI/RBI)。

## 專論

# 歐洲財政部長通過新的加密資產申報及資訊交換規則

DAC 8 是建立在歐盟加密資產市場監管法案(MiCA法案，也在同一次ECOFIN會議上通過)及資金轉移條例 (TFR)的基礎上。

**資誠觀察:** DAC 8 涵蓋了MiCA監管的加密資產範圍，但是它也適用於MiCA監督範圍以外的其他加密資產，例如穩定幣、電子貨幣代幣及非同質化代幣(NFT)，以支付或投資為目的的加密資產應根據DAC 8進行申報。加密資產的使用與目的的具體事實及情況需逐案評估，以確定是否需要申報。

### 針對特定自然人的跨境資訊交換規定

自動資訊交換機制的目的是為了預先跨境規定，且針對：

- a) 交易金額或一系列交易的金額超過1,500,000歐元(或等值的任何其他貨幣)者，如果規定中提到交易金額，或
- b) 專門用來確定個人身分是否是來自發布規定的成員國的稅務居民。

上面規定將自2026年1月1日後發布、修改或更新。關於非居民就業所得、董事費或養老金等的稅務規定將不會被交換。

### 非託管股息資訊的自動交換

為了彌補逃稅、避稅及稅務詐欺的漏洞，歐盟成員國將被要求交換非託管股息所得的相關資訊。

### DAC6的修法

DAC 8根據歐盟法院在Orde van Vlaamse Balies ea (C-694/20) 案件的判決，對DAC 6進行了修訂。這一修訂使DAC 6不再要求作為中間人的律師，在他因法律專業特權而免除申報義務時，去通知其他不是他客戶的中間人的申報義務。不過，這個律師仍需要即時通知他的客戶的申報義務。

### 其他行政規定

每個歐盟成員國都應採取必要措施，以要求成員國居民申報個人及實體的稅務識別碼(TIN)、就業所得、董事費、養老金、預先跨境規定與預先訂價協議、國別報告及應申報的DAC 6跨境協議。這項指令也讓DAC資訊交換的潛在用途更明確，包括用於關稅及反洗錢等目的。成員國將必須制定關於資訊交換的保留規則，但通常應保留至少五年。

## 專論

# 歐洲財政部長通過新的加密資產申報及資訊交換規則

**資誠觀察:** 5月16日通過的指令文本中，排除了歐盟委員會提出的關於處罰的原始提案，包括最低處罰。文本內容大幅縮減，並將自由裁量權留給成員國。

## 結論

DAC 8的迅速通過使歐盟成為這個領域的先行者。這一變化來自於對DAC 7(數位平台申報義務)達成的協議，這個協議現已在歐盟成員國中廣泛置換。美國國稅局正在根據IRC第6045條規定制定新的法規，要求對數位資產進行資訊報告，雖然這些法規制定的時間可能會延長，美國仍預計新法規將會與CARF類似。重要的是，在置換DAC 8的改變時，成員國應遵循與OECD CARF提案一致的方法。

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要聞

Legislation

立法

## 丹麥 丹麥提出支柱二的立法

2023年6月26日，丹麥發布了將支柱二納入丹麥稅法的立法草案(簡稱「立法草案」，標題為「最低稅負制法」)。立法草案旨在從2024年1月1日起有效實施支柱二，適用於2023年12月31日或之後開始的財務年度。立法草案旨在實施2022年12月14日生效的歐盟指令2022/2523(簡稱「指令」)。該立法草案已送交丹麥各方徵詢意見；對立法草案發表意見的截止日期是2023年8月18日。

立法草案總體上與指令一致，引入了15%的最低稅率。

立法草案包括從2024年開始的所得稅年度實施所得涵蓋原則(IIR)，隨後在2025年實施「徵稅不足之支出原則」(UTPR)。立法草案還包括從2024年1月1日起適用的丹麥合格國內最低稅負制(QDMTT)。

支柱二有效地引入了一個新的公司稅制度，作為現有公司稅架構的補充。丹麥立法草案將新規則制定在一個單獨的立法法案中。這個新稅法將與現有的丹麥國內稅法、租稅協定、各種歐盟指令和政府決定並行適用。這個立法法案將適用於總部位於丹麥且集團合併營收至少為7.5億歐元的(跨國或大型國內)集團實體(特定行業除外)。

### 資誠觀點

丹麥各方將在未來幾個月內討論該立法草案，預計暑假後不久就會提出實際的法案。該立法法案預計將於2024年1月1日生效，並適用於2023年12月31日或之後開始的會計年度。

丹麥賦稅部估計，最低稅負制法將給大約75家丹麥母公司實體帶來沉重的行政負擔。每家母公司實體的年度行政負擔估計約為48萬丹麥克朗(約7.1萬美元)，一個子公司的年度行政負擔約為6.1萬丹麥克朗(約9仟美元)(持續性)。另外，實施的IT費用預計每家母公司為170萬丹麥克朗(約25萬美元)，外加額外的顧問等設立成本預計每家母公司為75萬丹麥克朗(約11萬美元)。

## Denmark

### Denmark proposes Pillar Two legislation

Denmark's legislative draft proposal to transpose Pillar Two into the Danish tax legislation was published the June 26, 2023 (titled Minimum Tax Act). The draft legislation aims to implement Pillar Two effectively from January 1, 2024 for financial years starting December 31, 2023 or later. The proposal aims to implement EU Directive 2022/ 2523 as of December 14, 2022 (the Directive). The draft proposal has been sent for consultation with various Danish parties; the deadline for providing comments to the draft bill is August 18, 2023.

The draft proposal generally aligns with the Directive and introduce a 15% minimum tax.

The proposal includes implementation of the Income Inclusion Rule (IIR) for income tax years starting 2024 with a later implementation of the 'Undertaxed Profit Rule' (UTPR) in 2025. The proposal also includes a Danish Qualified Domestic Minimum Top-up Tax (QDMTT) applicable from January 1, 2024.

The Pillar Two legislation effectively introduces a new corporate tax system in addition to the existing company tax framework. The Danish legislative draft proposal lays down the new rules in a separate legislative act. The new tax act will apply alongside and in addition to the existing Danish national 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 Denmark with a consolidated group turnover of at least €750 million (certain sectors are exempted).

#### PwC observation:

Various Danish parties will discuss the legislative proposal in the coming months and an actual proposal is expected shortly after the summer holiday. The legislative bill is expected to enter into force on January 1, 2024 and apply to accounting years beginning on or after the December 31, 2023.

The Danish Ministry of Taxation estimates that the Minimum Tax Act will lead to a large administrative burden for approximately 75 Danish parent entities. The annual administrative burden for each parent entity is estimated to be approximately DKK 480,000 (about USD 71,000) and DKK 61,000 (about USD 9,000) for one subsidiary (on ongoing basis). Additionally, implementation IT- fees are estimated to be DKK 1.7 million (about USD 250,000) per parent entity plus additional establishment cost for advisors etc. estimated at DKK 750,000 (about USD 110,000) per parent entity.



## 德國

### 德國公布支柱二實施法案草案

7月11日，德國聯邦財政部公布了一份日期為7月7日的法案草案(簡稱「法案草案」)，法案草案旨在落實歐盟理事會指令，將全球最低稅負制導入德國國內法。法案草案反映了各個行業協會的反饋意見以及 2023 年 2 月發布的OECD行政指南的最新情況。法案草案是在2023 年 3 月 20 日的討論稿之後發布的。

該法案草案由 95節組成(而不是討論稿中的 89節)。

「所得稅法」和「外國稅法」也提出了重大調整，包括取消所謂的權利金費用扣除門檻相關規則(royalty barrier rule)、將受控外國公司(CFC)的低稅門檻從 25%降低至15%，並取消CFC 所得須繳納德國商業稅(trade tax)的規定。

#### 資誠觀點

企業應繼續密切關注正在進行的立法進程。接下來的立法步驟(公布政府草案並提交給議會)預計在八月底或九月初進行。



## Germany

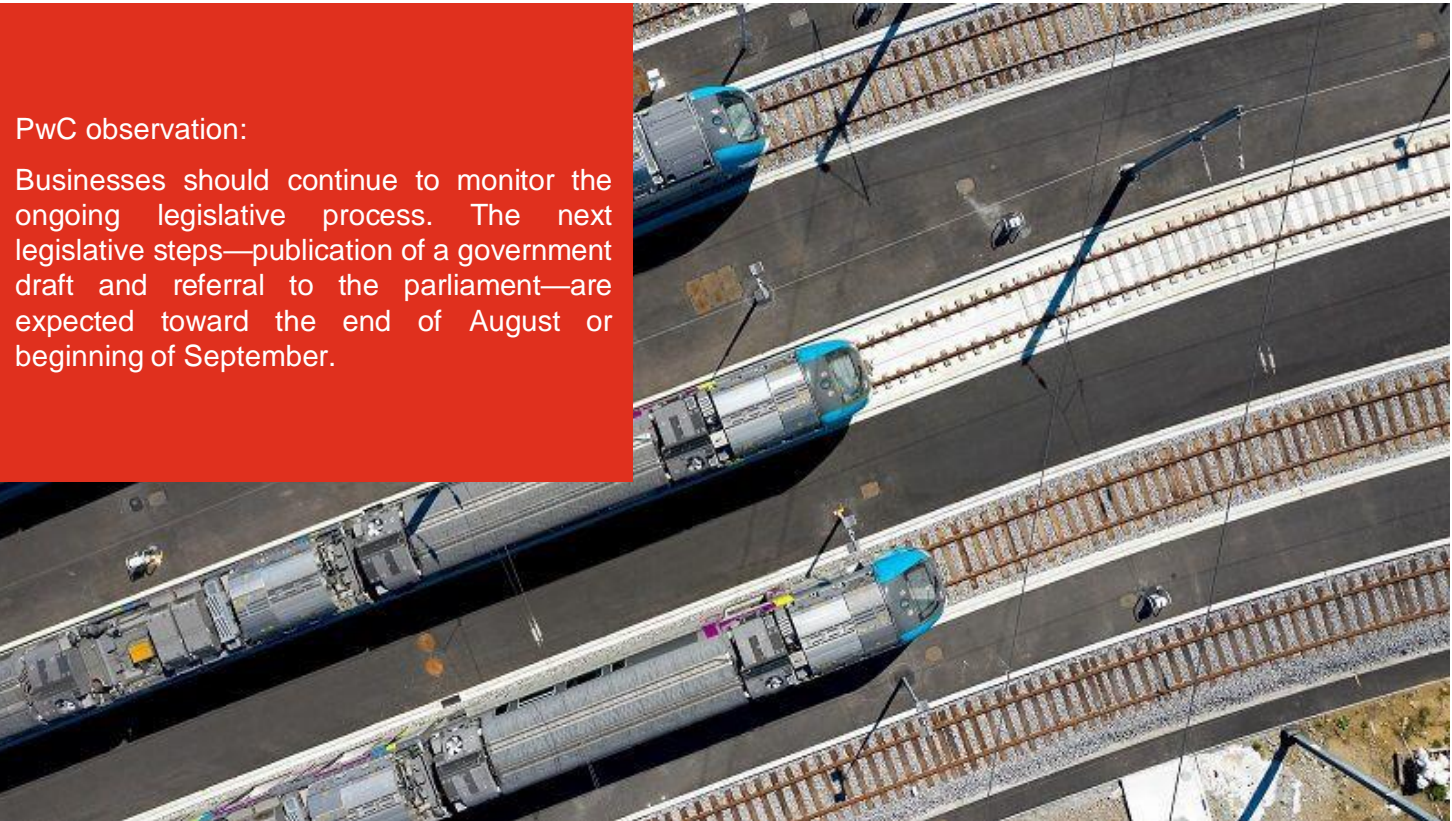
### Germany publishes draft Pillar Two implementation bill

The German Federal Ministry of Finance on July 11 published a draft bill dated July 7 on implementation of the EU Council Directive to implement the global minimum tax into German national law. The legislation reflects updates from feedback received from various industry associations and the OECD Administrative Guidance published in February 2023. The legislation follows a March 20, 2023, discussion draft.

The legislation consists of 95 sections (instead of 89 sections in the discussion draft.)

Significant adjustments are also proposed in the Income Tax Act and the Foreign Tax Act, including abolition of the so-called royalty barrier rule, lowering of the low tax threshold for Controlled Foreign Corporations (CFCs) from 25% to 15%, and abolition of CFC income being subject to German trade tax.

Read the full [PwC Tax Insight](#).



## 香港

### 香港通過新法，以解決風險為本的資本制度下保險業的稅務處理

2023年7月6日，《2023年保險業條例草案》(簡稱「條例草案」)在立法會三讀通過，未經修改。7月14日，條例草案在憲報刊登為修訂條例(新法)。

新法修訂了《保險業條例》，為香港保險業推行風險為本資本制度訂定法律架構。新法還對其他條例進行了雜項及相關修訂，包括《稅務條例》(Inland Revenue Ordinance)。

#### 資誠觀點

儘管政府針對一些行業團體和商業組織在立法過程中提出的意見，對新法的某些條款進行了澄清，但許多條款仍然很複雜。保險公司應評估新法對在香港申報利得稅以及未來納稅義務的影響。



## Hong Kong

# Hong Kong passes new legislation to address tax treatment of insurers upon implementation of Risk-based Capital regime

The Insurance Bill 2023 (Bill) passed its third reading in the Legislative Council, unamended, on July 6, 2023. The Bill was gazetted as the amendment ordinance on July 14, 2023 (new law).

The new law amends the Insurance Ordinance to provide a legal framework for the implementation of a Risk-based Capital regime for authorized insurers in Hong Kong. The new law also makes miscellaneous and related amendments to other ordinances, including the Inland Revenue Ordinance.

Read the full update [here](#).

### PwC observation:

Despite the Government's clarifications on certain provisions of the new law in response to submissions made by several industry bodies and business organizations during the legislative process, many of its provisions remain complicated. Insurers should assess how the new law would affect their profits tax reporting as well as prospective tax liabilities in Hong Kong.



## 匈牙利

### 匈牙利議會批准涉及稅法變更的法案

2023 年 6 月 6 日，匈牙利政府向議會提交了一份法案(第T/4243號，簡稱「法案」)，涵蓋了 2024 年擬議的稅法修正。議會批准了該法案，雖然大部分條款(包括企業所得稅規則和政府法令 197/2022.(VI.4.)引入的額外利潤附加稅)沒有重大修改，但與支付服務稅 (PST) 相關的條文更新了。

以下是與 PST 相關的主要修正，其中某些支付服務需繳納 0.3% 的稅，每筆交易的上限為 1 萬匈牙利福林(25 歐元)。PST 適用於向匈牙利提供跨境服務的外國人。

該法案最初旨在澄清跨境服務提供定義的不確定性。提交給議會的法案指出，PST 適用於向匈牙利稅務居民(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(「範圍內服務」)的外國人)。然而，根據議會批准的法案，重新審議了範圍內服務的定義。跨境服務提供的確切含義仍不清楚；因此，2022 年引入的先前立法帶來的不確定性仍然存在。

該法案還引入了對非居民航空公司的新稅。

#### 資誠觀點

外國投資服務提供商應評估該法案的影響，仔細分析因法案修正而導致的預期狀況。

儘管通過審議批准的法案澄清了一些以前沒有解決的問題，但跨境服務提供的定義仍然存在不確定性。

許多從匈牙利出發的航空公司不是匈牙利稅務居民，且在匈牙利沒有固定機構，因此沒有構成繳納當地營業稅的常設機構。由於對非居民航空公司徵收新稅，許多航空公司可能需要承擔額外的匈牙利稅負和合規義務(註冊義務和年度納稅申報表)。



## Hungary

### Hungarian Parliament approves bill covering tax law changes

The Hungarian government on June 6, 2023 submitted a bill (No. T/4243, the 'Bill') to Hungary's Parliament covering proposed tax law changes for 2024. While the Parliament approved the Bill without major changes for most of the provisions (including the corporate income tax rules and the extra profit surtaxes introduced by Government Decree 197/2022. (VI.4.)), provisions relating to the payment services tax (PST) were updated.

Below are key changes relating PST, which subjects certain payment services to a 0.3% tax, capped at HUF 10,000 (EUR 25) per transaction. The PST applies to foreign persons providing cross-border services to Hungary.

The Bill originally intended to clarify uncertainties regarding the definition of cross-border service provision. The Bill submitted to Parliament stated that the PST is applicable to foreign persons who provide payment services, credit and loan granting, currency exchange activity and currency exchange intermediation services ("in-scope services") to Hungarian tax residents (including both individuals and entities). However, based on the legislation approved by Parliament, the definition of in-scope services was reconsidered. The precise meaning of the cross-border service provision remains unclear; as such, the uncertainties stemming from prior legislation introduced in 2022 remain.

The Bill also introduces a new levy for non-resident airlines.

#### PwC observation:

Foreign investment service providers should assess the impact of the legislation carefully analyze their expected position as a result of the changing legislation.

Although the approved Bill clarifies some previously open questions, uncertainties around the definition of cross-border service provision remain.

Many airlines with departing flights from Hungary are not Hungarian tax residents and have no fixed establishment in Hungary which would have qualified as a PE for the purposes of the local business tax. As a result of the new levy on non-resident airlines, many airlines may have additional Hungarian tax and compliance obligations (registration obligation and yearly tax returns).



## 波蘭

### 波蘭財政部計劃修改發布個別稅務函釋的規定

2023年6月20日，財政部就《稅務條例》修正草案(簡稱「修正草案」)徵詢意見。一個重要提案涉及修改發布個別稅務函釋的規定。

個別稅務函釋和相關合規性措施可保護納稅義務人免於拖欠稅款而支付利息、稅務違規處罰(例如罰款)以及繳納稅款本身。稅務函釋還可以確保稅務結算的正確性。

修正草案將要求新的稅務函釋來維持所獲得的保護。函釋或其修正的有效期將以5年為限(現行法律沒有規定具體的有效期)。根據過渡規則，2019年1月1日之前發布的個別稅務函釋將於2024年1月1日到期。2018年12月31日之後發布的個別稅務函釋將在發布之日起5年失效。

納稅人需要將個別稅務函釋的有效期再延長5年，才能繼續受益於函釋的保護，並為延長有效期支付增加的申請費。更新個別稅務函釋的程序主要以之前發布的個別稅務函釋為基礎，但在函釋有效期內，納稅人的事實發生變化時，需要予以處理。申請費將與最低工作報酬連結，導致相較目前費用而言增加了90倍(2023年下半年，最低報酬約800歐元)。對於某些例外情況將適用。

在函釋有效期內，如果個別解釋與具有同等法律地位的一般解釋或稅務解釋不一致的，財政部門可以聲明個別解釋已失效。納稅人應密切關注與稅務函釋所涵蓋議題相關的進展。該修正草案的徵詢意見截止日期為2023年8月31日。

#### 資誠觀點

計劃對個別稅務函釋進行的最重要的修正是將有效期限限制為五年，並增加了發布個別稅務函釋的費用。《稅務條例》的修正工作可能會在秋季議會選舉後進行。納稅人應審查以前獲得的個別稅務函釋，評估其有效性並考慮申請新的稅務函釋，以確保在法律生效之前得到進一步的保護。

## Poland

### Polish Ministry of Finance plans to change the rules on issuing the individual tax rulings

The Ministry of Finance on June 20, 2023, launched tax consultations on the draft amendment to the Tax Ordinance (the 'Bill'). A key proposal concerns amendments to the provisions on issuance of individual tax rulings.

An individual tax ruling and associated compliance provides protection against the payment of interest on tax arrears, fiscal penal sanctions (such as fines), and the payment of the tax itself. A tax ruling also provides assurance of correctness of the tax settlements.

The new provisions would require new tax rulings to maintain the received protection. The validity of the rulings or their modifications will be limited to 5 years (the current state of law issued rulings do not have any specific validity period). Per the transition rules, individual tax rulings issued before January 1, 2019, will expire on January 1, 2024. Individual tax rulings issued after December 31, 2018 would expire within 5 years from the date of its issuance.

Taxpayers will need to extend the validity of an individual tax ruling for another 5 years to continue to benefit from the protection of the ruling and pay an increased application fee for extension of the validity. The procedure to renew an individual tax ruling is based largely on the previously issued individual tax ruling however changes in a taxpayer's facts during the ruling's validity period will need to be addressed. The application fee is to be linked to the minimum remuneration for work, resulting in an increase up to 90 times the current fee (the second half of 2023 the minimum remuneration will amount to around EUR 800). Certain exception would apply.

During the ruling validity period, the fiscal authority may state that the individual interpretation has expired if it is inconsistent with the general interpretation or tax explanations issued under the same legal status. Taxpayers should monitor developments related to the topics covered by their tax rulings. Comments to the draft bill are due by August 31, 2023.

#### PwC observation:

The most important changes planned with regard to individual tax rulings concern limiting the period of their validity to five years and an increase in fees for issuing the individual tax rulings. Work on the amendments to the Tax Ordinance Act may be undertaken after the autumn parliamentary elections. Taxpayers should review individual tax rulings previously obtained, assess their validity and consider application for a new tax ruling to ensure further protection prior to the law being effective.



## 新加坡 擬議對處分外國資產的利得徵稅

2023 年 6 月 6 日，財政部 (MOF) 公布了 2023 年所得稅法草案 (簡稱「草案」)，並向公眾徵詢意見。根據擬議第 10L 條的規定，對在新加坡境外的任何動產或不動產 (統稱為「外國資產」) 的出售或處分利得徵稅，如果這些利得是由在新加坡不具有經濟實質的相關實體在新加坡收到的。

該草案將適用於 2024 年 1 月 1 日及之後產生的出售或處分外國資產的利得。

由於該草案尚未立法，企業應密切關注未來發展並考慮其影響。

### 資誠觀點

擬議的第 10L 條是在加強打擊跨境避稅和防止雙重不課稅的背景下提出的。雖然在當今的國際租稅政策環境中，這一提議並不完全令人驚訝，但它代表了新加坡租稅制度的重大變革，因為目前新加坡不對資本利得徵稅。

該草案尚未成為法律，根據正在進行的公眾徵詢意見的反饋，可能會有進一步的修改。財政部表示將於 2023 年 8 月發布收到的反饋和回復的摘要。企業應密切關注這些進展，評估潛在影響，以及是否能夠滿足經濟實質要求。



# Singapore

## Proposed taxation of gains on disposal of foreign assets

The Ministry of Finance (MOF) on June 6, 2023, published the draft Income Tax Bill 2023 (the 'draft Bill') for public consultation. The proposed section 10L imposes a tax on gains from sale or disposal of any movable or immovable property situated outside Singapore (collectively 'foreign assets') that are received in Singapore by a relevant entity which does not have economic substance in Singapore.

The proposed change will apply to gains from sale or disposal of foreign assets occurring on and after January 1, 2024.

As the proposal has not been legislated, businesses should monitor this development and consider its implications.

Read the full [Tax Insight here](#).

### PwC observation:

The proposed section 10L comes on the back of increasing efforts to curb cross-border tax avoidance and prevent double non-taxation. While this proposal is not entirely surprising in today's international tax policy environment, it represents a significant shift in Singapore's tax regime which currently does not tax capital gains.

The draft bill is not yet law, and there may be further changes following feedback from the ongoing public consultation. The MOF has indicated that it will publish a summary of the feedback received and its responses in August 2023. Businesses should follow these developments closely and evaluate potential implications and whether they can satisfy the economic substance requirements.



## 英國

### 英國就跨國企業稅務的三個基本面向啟動徵詢公眾意見

2023年6月19日，英國稅務海關總署 (HMRC) 就英國跨國企業 (MNE) 稅務的三個最基本面向的可能修正啟動了徵詢公眾意見。徵詢的三個面向是：

- 移轉訂價 (TP) - 由於同一跨國企業內兩個或多個法人實體之間的交易，而在不同稅務管轄區之間分配利潤的基礎。
- 常設機構 (PE) - 將單個法人實體的部分利潤歸屬於兩個或多個稅務管轄區。
- 移轉利潤稅 (DPT) - 2015年推出的一個有針對性的措施，目的是對抗 HMRC 認為的「旨在避免利潤在英國課稅的人為安排」。

英國稅務海關總署認為此次徵詢公眾意見是一個改革的機會，可以提供更好的清晰度，並與政策意圖、國際標準和英國雙邊租稅協定網絡保持一致。任何改革都旨在提高公平性，制定更簡單、更易懂的立法，並通過提高確定性和獲得協定利益來促進對英國的投資。

#### 資誠觀點

根據現行OECD範本第5條的定義，在符合相關的雙邊租稅協定的前提下，正在考慮的兩種常設機構選項之一將導致國內常設機構定義的擴展，原因是2017年OECD範本對「非獨立代理人」的做法：

- 常設機構將包括「經常在簽訂契約時發揮重要角色的人，這些契約是在企業沒有進行實質性修改的情況下例行簽訂的」，即使他們實際上並未實際簽訂契約。
- 如果「代理人完全或幾近完全代表與其密切相關的一個或多個企業從事業務活動」，則常設機構身分的「獨立代理人」豁免將不適用。

英國尚未採取多邊工具(MLI) 對非獨立代理人PE的措施；只有在沒有雙邊租稅協定，或通過談判達成新協定以納入擴大定義的情況下，這種變化才會產生影響。如果英國改變其 MLI 立場，將會產生更廣泛的影響。



# United Kingdom of Great Britain and Northern Ireland (the UK consultation launched on three fundamental aspects of UK's taxation of multinational enterprises

HM Revenue & Customs (HMRC) on June 19, 2023, launched a consultation on possible changes to three of the most fundamental aspects of the UK's taxation of multinational enterprises (MNEs). The three consultation areas are:

- Transfer pricing (TP) - the basis on which profits are divided between jurisdictions as a result of transactions between two or more legal entities within the same MNE.
- Permanent establishments (PEs) - the attribution of part of the profits of a single legal entity to two or more jurisdictions.
- Diverted Profits Tax (DPT) - a targeted measure introduced in 2015 to counter what HMRC considers to be “contrived arrangements designed to avoid profits being taxed in the UK.”

HMRC sees the consultation as an opportunity for modernization to provide better clarity and to maintain alignment with policy intention, international standards and the UK's network of bilateral tax treaties. Any reforms would be intended to improve fairness, produce simpler and more easily understandable legislation, and promote inward investment into the UK by increasing certainty and access to treaty benefits.

Read the full [PwC Suite article](#).

PwC observation:

One of the two PE options under consideration - as defined by Article 5 of the current OECD Model, subject to the relevant double tax treaty - would result in the extension of the domestic PE definition due to the 2017 OECD Model approach to “dependent agent” PEs:

- PEs would include someone who “habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise”, even if they do not actually conclude the contracts.
- The “independent agent” exemption from PE status would not apply where “a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related.”

The UK has not adopted the Multilateral Instrument (MLI) measures for dependent agent PEs; such a change only would impact where there is no double tax treaty or where a new treaty is negotiated to include the expanded definition. If the UK were to change its MLI position, it would have a much wider impact.



要聞

Administrative  
行政

## 美國

### 稅務委員會領導人發布台美租稅協定討論稿

7月12日，眾議院歲入委員會和參議院財政委員會主席及資深議員發布了一份法案討論稿(簡稱「法案討論稿」)，旨在為在美國和台灣從事跨境活動的企業提供類租稅協定的待遇，以減輕重複課稅風險。

該法案擬新增第894A條，為台灣居民提供利益，包括減少美國聯邦所得稅和扣繳稅、適用傳統租稅協定標準下的常設機構規則以及對受僱所得的處理。該法案還定義了台灣的「合格稅務居民」，並包括決定雙重居住者身分的規則。這些規則將自法案頒布之日起生效，但只有在美國財政部確定台灣已向美國人提供互惠利益後才適用。

該法案討論稿連同擬議規則的摘要和技術解釋一起發布，並邀請各方在2023年7月24日之前提供對討論稿的意見。

另外，參議院外交委員會於7月13日通過了一份法案(S. 1457，即《2023年台灣租稅協定法》)，授權就提供減輕重複課稅的台美租稅協定進行談判。

#### 資誠觀點

法案討論稿的發布反映了國會兩黨對促進美國經濟投資和與台灣合作的強烈興趣。鑒於對這個問題的興趣，國會山莊的一些人可能會將美台租稅協定視為一個潛在立法工具，以在今年晚些時候解決不相關的租稅問題，例如恢復現行的第174條研發支出扣除的提議，這些也得到了兩黨的支持。

在台灣有業務和投資的美國納稅人和赴美投資的台灣居民應關注後續立法進度。



## United States of America (the) Tax committee leaders release US-Taiwan tax agreement discussion draft

The chairmen and ranking members of the House Ways and Means and Senate Finance Committees on July 12 released a discussion draft of legislation ('the legislation') to provide treaty-like benefits aimed at relieving double taxation for businesses engaged in cross-border activities between the United States and Taiwan.

The legislation would add new Section 894A, creating benefits for residents of Taiwan, including reduction of US federal income and withholding taxes, application of permanent establishment rules under traditional treaty standards, and treatment of income from employment. The legislation also defines 'qualified residents' of Taiwan and includes rules applicable to dual resident individuals. The provisions would be effective as of the date of the enactment of the legislation but only would apply once the US Treasury Secretary determines that Taiwan has granted reciprocal benefits to US persons.

In releasing the legislation, which was made available along with a summary and a technical explanation of the proposed rules, the lawmakers requested comments on the discussion draft to be provided by July 24, 2023.

Separately, the Senate Foreign Relations Committee on July 13 approved a bill (S. 1457, the Taiwan Tax Agreement Act of 2023) to authorize the negotiation of a US-Taiwan tax agreement providing double taxation relief.

Read the full [PwC Tax Insight](#).

### PwC observation:

The release of the discussion draft reflects the strong bipartisan interest in Congress in promoting US economic investment and cooperation with Taiwan. In light of interest in this issue, some on Capitol Hill may view a US-Taiwan tax agreement as a potential legislative vehicle to address unrelated tax issues later this year that also have bipartisan support, such as proposals to restore the current deductibility of Section 174 research expenditures.

Taxpayers with activities and investments in Taiwan and Taiwan residents with activities and investment in the United States should monitor these developments.



## 美國

### 美國稅務局發布暫時性的國外稅額扣抵減免措施

7 月 21 日，財政部和稅務局發布了第 2023-55 號通知(簡稱「通知」)，宣布在 2021 年 12 月 28 日或之後開始、且在 2023 年 12 月 31 日或之前結束(「減免期」)的課稅年度(「減免年度」)內，對納稅人在確定國外稅額是否可以根據第 901 或 903 條扣抵時，提供暫時性減免。

在減免期，滿足某些一致性要求的納稅人可以根據第 901 條下的舊法規(針對淨所得稅)以及第 903 條下的修正法規(針對「代替」稅，‘in lieu of’ tax)規定的標準確定國外稅額的可扣抵額。

財政部和稅務局繼續分析與 2022 年 1 月 4 日發布的根據第 901 和 903 條(「2022 年最終法規」)下的最終法規(T.D. 9959) 相關的問題，並考慮對這些法規進行修改。財政部和稅務局也在考慮是否以及在什麼條件下，在減免期之後提供額外的暫時性減免措施。

#### 資誠觀點

這些變化允許納稅人在不需滿足 2022 年最終法規中頒布的歸因要求(Attribution Requirement) 和更嚴格的成本回收要求的情形下，確定國外所得稅和「代替」稅的可扣抵稅額。這個減免預計將對國外稅額的可扣抵稅額產生有利影響，例如某些巴西企業所得稅、各種服務和權利金扣繳稅以及非居民資本利得稅等。該減免通常適用於 2022 年和 2023 年歷年制的課稅年度，以及截至 2023 年的財政課稅年度。已提交了 2022 年納稅申報表的納稅人可考慮提交修改後的納稅申報表。



## United States of America (the) United States Internal Revenue Service issues temporary foreign tax credit relief

Treasury and the IRS on July 21 issued Notice 2023-55 (the 'Notice'), which announces temporary relief for taxpayers in determining whether a foreign tax may be creditable under Sections 901 or 903 in a tax year ('relief year') beginning on or after December 28, 2021, and ending on or before December 31, 2023 (the 'relief period').

During the relief period, taxpayers that satisfy certain consistency requirements may determine the creditability of foreign taxes under standards set forth in former regulations under Section 901 (for a net income tax) and revised regulations under Section 903 (for an 'in lieu of' tax).

Treasury and the IRS continue to analyze issues relating to final regulations (T.D. 9959) published on January 4, 2022 under Sections 901 and 903 (the '2022 final regulations'), and are considering proposing amendments to those regulations. Treasury and the IRS also are considering whether, and under what conditions, to provide additional temporary relief beyond the relief period.

Read the full [PwC Tax Insight](#).

### PwC observation:

These changes permit taxpayers to determine the creditability of their foreign income taxes and 'in lieu of' taxes without satisfying the attribution requirement and the more onerous cost recovery requirement promulgated in the 2022 final regulations. This relief is expected to favorably affect the creditability of foreign taxes, such as certain Brazilian corporate income taxes, various services and royalty withholding taxes, and nonresident capital gain taxes. The relief generally is available for calendar tax years 2022 and 2023 and for fiscal tax years ending in 2023. Taxpayers that already have filed a 2022 tax return should consider filing an amended return.

## 奈及利亞

### 奈及利亞聯邦稅務總署(FIRS)對國際石油油輪和運輸船進行評估

奈及利亞聯邦稅務總署最近開始向營運遠洋油輪的公司進行評估，其中包括被視為在奈及利亞「開展業務」的國際石油船舶公司 (IPVC)。這些評估通常包括對所稱貨運所得徵收 6% 的稅，在某些情況下還包括延滯費和滯留費(demurrage and detention charges)以及罰款和利息。關於IPVC 的所得是如何確定的，並沒有公開的詳細說明； FIRS 表示，這些 IPVC 未能提交納稅申報表或繳納稅款將被視為逃稅。

對於從事國際運輸的非居民公司 (NRC)，將對其從奈及利亞出境運輸的運費所得徵稅。然而，在實際操作中，國際航運企業出境運輸的有效稅率為 6% (即對被視為是20%的利潤課徵30%的稅)。

如果奈及利亞擁有的船舶也在NRC的母國營運，那麼 NRC 可能會受益於租稅協定，並部分或全部免徵企業所得稅。

在適用徵稅規定時存在不明確之處，包括確定哪些當事人將被徵稅。貨物運輸的安排可能很複雜，因為涉及船舶管理人、船東、所運輸物品的所有人等多方。對於何謂「運輸」並沒有明確的定義。

從奈及利亞出境貨物運輸中取得所得，且不受協定保護的國際航運公司，必須註冊為非居民公司並遵守國內稅法。

稅務機關也有權在相關課稅年度起 6 年內進行審計並進行追加評估。此限制不適用於公司詐欺、故意違約或疏忽的情形。

#### 資誠觀點

經營遠洋船舶/油輪的國際公司應評估是否屬於航運公司特定租稅規則或任何其他租稅規定的範圍。位於具有特定條件的協定國家的企業還應確定是否能夠滿足這些條件。納稅人可以(在特定期限內)對所徵收的稅款提出質疑和異議。



## Nigeria

### Nigeria's FIRS issues assessments to international petroleum tankers and transport vessels

Nigeria's Federal Inland Revenue Service (FIRS) recently started issuing assessments to companies operating ocean-going petroleum tankers, including International Petroleum Vessel Companies (IPVCs) deemed to have 'conducted business' in Nigeria. These assessments typically include a deemed 6% tax on alleged freight income, and in some cases demurrage and detention charges, together with penalty and interest. There are no public details on how the income earned by the IPVCs was determined; the FIRS stated that failure by these IPVCs to submit tax returns or make payments will be considered as tax evasion.

Non-Resident Companies (NRCs) that carry out international transportation are taxed on their profits from the outward carriage of freight from Nigeria. In practice, however, international shipping businesses are taxed at an effective rate of 6% on outward carriages (i.e., applying a 30% tax on a deemed 20% profit).

NRCs may be able to benefit from tax treaties and be partially or fully exempt from corporate income tax if a Nigerian owned vessel also operates in the home countries the NRCs.

Ambiguities exist in applying the taxing provisions, including determining what parties would be captured. Arrangements for carriage of commodities can be complicated as they involve several parties such as the vessel manager, the vessel owner, the owner of the items being transported, etc. There are no clear definitions on what constitutes 'carriage' or 'transportation'.

International shipping companies that earn income from the outbound carriage of freight from Nigeria and are not protected by the treaties are required to register as a non-resident company and comply with domestic tax laws.

Tax authorities also are entitled to carry out audits and issue additional assessments within 6 years from the relevant tax year. This limitation does not apply in cases of fraud, willful default or neglect by the company.

#### PwC observation:

International companies that operate ocean-going vessels/tankers should assess whether they fall within the scope of the specific tax rules for shipping companies, or any other tax provision. Businesses located in treaty countries with specific conditions also should determine whether they can meet those conditions. Taxpayers can question (within a specific time period) and raise objections to taxes raised.



要聞

Judicial  
司法

## 印度

### 印度行政法庭對海外派遣安排下薪資補償的稅務問題作出有利裁判

印度行政法庭(Indian Administrative Tribunal)在最近的一個裁判中認為，根據印美避免雙重課稅協定(DTAA)，支付給外派到印度的人員的薪資補償不能作為技術服務費徵稅。

在典型的海外派遣安排下，外派人員所在國的社會保障法和商業考量導致由海外實體支付薪資，這些薪資將作為雇用外派人員的印度公司支付的補償。這些補償通常不需要納稅，僅僅是純粹的成本回收。

印度最高法院在間接稅法背景下曾判決，外派員工導致海外公司提供人力支援服務，支付這類服務需繳納服務稅。

印度行政法庭的裁判與最高法院的裁判在以下面向有所區別。

- 印度最高法院的裁判必須結合其發布的背景來解讀，即在服務稅制度下對人力招聘和供應的稅務性質進行評估。
- 印度行政法庭參考了上級上訴機構之前的裁判，在DTAA中關於「可供利用(make available)」條款下，沒有採用最高法院的裁判。

印度行政法庭根據外派協議的多個條款，指出外派人員是印度關係企業的員工，而印度關係公司支付的金額僅是成本回收。

#### 資誠觀點

在印度，海外實體根據海外派遣安排從印度公司收到的薪資補償的稅務問題一直是一個激烈的訴訟焦點，尤其是在最高法院最近就間接稅法做出裁判的背景下。印度行政法庭根據DTAA規定，認為向外派到印度的雇員支付的薪資補償不能作為技術服務費來徵稅的判決對納稅人有利。印度行政法庭的裁判強調了外派安排和相關文件中所包含條款的重要性。



## India

# Indian Administrative Tribunal favorably rules on taxability of reimbursement under overseas secondment arrangements

The Indian Administrative Tribunal (Tribunal) in a recent ruling held that reimbursement of salary paid to employees seconded to India cannot be taxed as fees for technical services under the India-US Double Taxation Avoidance Agreement (DTAA).

Under typical overseas secondment arrangements, social security laws of a secondee's home country and business considerations result in payroll retention and salary payment by the overseas entity, which is claimed as reimbursement from the Indian company employing such secondee. These reimbursements usually are not subject to tax, being pure cost reimbursements.

The Indian Supreme Court, in the context of indirect tax laws, previously adjudicated that the secondment of employees by an overseas entity resulted in manpower supply services being rendered by the foreign company, and payment for such services will be liable to service tax.

The Tribunal distinguished its ruling from the Supreme Court decision on the below aspects.

- The Indian Supreme Court decision has to be read in the context in which it is delivered, which was taxability of manpower recruitment and supply under the service tax regime.
- The Tribunal relied on the previous decision of the higher Appellate authority, where the Supreme Court decision was not followed in light of the 'make available' clause in the Double Taxation Avoidance Agreement (DTAA) between India and US.

The Tribunal relied on various terms of the secondment agreement to note that the seconded employees are employees of Indian affiliates and the amount paid by the Indian affiliate was only on account of cost-to-cost reimbursements.

### PwC observation:

The taxation of salary reimbursements received by foreign entities from Indian companies under secondment arrangements has been a matter of intense litigation in India, more so after the recent Supreme Court decision in the context of indirect tax law. The Tribunal's ruling that reimbursement of salary paid to employees seconded to India cannot be taxed as fees for technical services under the India-US DTAA is a welcome one to taxpayers. The Tribunal ruling emphasizes the importance of terms captured in secondment arrangement and related documentation.



## 義大利

### 義大利最高法院關於利息-權利金指令在國內實施下的受益所有人要求的判決

2023年2月28日，義大利最高法院(簡稱「法院」)就利息-權利金指令(簡稱「指令」)在國內實施下受益所有權要求的適用發布了幾個非常相似的判決。在判決中，法院澄清，為了使免稅利息所得的接收者有資格成為受益所有人，需要滿足三個不同的測試，即：1)實質性業務活動測試，2)支配測試(dominion test)，以及3)商業目的測試。法院對義大利所得的接收實體適用了上述測試，並拒絕將該指令適用於國外的歐盟控制實體，即一家盧森堡控股公司。法院認為，義大利付息人實體並非由盧森堡公司直接持有，因此超出了該指令的範圍，因為該指令不適用於間接控股。然而，盧森堡公司在盧森堡被視為所得的受益所有人。



## Italy

# Italian Supreme Court judgments on the beneficial owner requirement under the domestic implementation of the Interest-Royalties Directive

The Italian Supreme Court (the "Court") on February 28, 2023 issued several "twin" judgments concerning the application of the beneficial ownership requirement under the domestic implementation of the Interest-Royalties Directive (the "Directive"). In the judgments, the Court clarified that in order for the recipient of the exempt interest income to qualify as the beneficial owner three separate tests need to be met, namely the: 1) substantive business activity test, 2) the dominion test, and 3) business purpose test. The Court applied the aforementioned tests to the Italian income-recipient entity and denied the application of the Directive to the foreign EU controlling entity, a Luxembourg holding company. The Court reasoned the Italian interest-payer entity was not directly owned by the Luxembourg company, and thus out of scope of the Directive as the Directive does not apply to indirect holdings. However, the Luxembourg company was considered the beneficial owner of the income in Luxembourg.





要聞

OECD/EU  
經合組織/歐盟

## 歐盟

# 歐盟碳邊境調整機制(CBAM)報告：過渡期要求以草案形式發布，首份報告將於 2024 年 1 月 31 日前提交

CBAM 的詳細規定(簡稱「草案」)，包括公司需要報告的方式、內容和時間，已經發布並徵詢公眾意見(截止日期為2023年7月11日)。CBAM 是對進口到歐盟的某些商品(例如鐵、鋼、電力、某些間接排放等)等課徵的稅。其目的是更好地反映(並最終有效徵稅)商品生產過程中內含的碳排放量，並避免碳洩漏。它是歐盟「Fit for 55 package」計劃的重要組成部分，僅次於歐盟排放交易體系(EU ETS)。

該草案的條款涉及過渡階段(2023年10月1日至2025年12月31日)的CBAM報告要求。在此期間，CBAM 生效，但不要求進口商購買 CBAM 憑證。CBAM報告需要在報告季度結束後的一個月內提交，並有額外一個月的時間來更正提交報告中的錯誤。首份CBAM 報告(涵蓋2023年第四季度)的截止日期為 2024 年 1 月 31 日，並可在2024年2月29日之前進行修改。在實施的第一年，可以基於以下方法進行報告：

1. 歐盟方法：CBAM-法規的附件四，與歐盟排放交易體系大體一致；
2. 等效的第三國(非歐盟)國家體系；和
3. 參考值。

到 2024 年 7 月 31 日，如果報告申報人缺乏每次進口 CBAM 商品的必要資訊，可以選擇使用替代方法來確定直接排放量。報告申報人需要在 CBAM 報告中說明並提及確定這些值所採用的方法。從2025年1月1日(過渡期的最後一年)開始，該草案表明將只接受歐盟的方法。

### 資誠觀點

在該草案正式通過(預計 2023 年 8 月或 9 月)後，CBAM 商品的進口商(和供應商)只有很短的時間在2023年第四季度開始收集進口商品所需的所有溫室氣體 (GHG) 的排放數據。非歐盟國家的工廠的經營者如果排放與進口到歐盟的CBAM商品有關的溫室氣體，則應準備必要的資訊，以便提交歐盟進口的CBAM報告。為了報告目的，他們還需要決定通過歐盟CBAM(過渡期)登記冊共享哪些資訊。

「預計未來幾年，許多行業可能將逐步承擔大量的行政和財務義務。這些變化可能會對歐洲(工業)業務以及更廣泛的全球供應鏈產生重大影響。」 Niels Muller, PwC能源、公用事業與資源|永續發展合夥人

## European Union

# CBAM Reporting: Transitional Period Requirements Published in Draft, First Report Due by January 31, 2024

[Detailed regulations](#) on the Carbon Border Adjustment Mechanism (CBAM), stipulating how, what and when companies need to report, were published for consultation with the period ending July 11, 2023. The CBAM is a levy on the importation of certain goods (e.g., iron, steel, electricity, certain indirect emissions, etc.) into the EU. It is aimed to better reflect (and eventually effectively tax) the embedded carbon emissions resulting from the production of the goods, and to avoid carbon leakage. It is an important part of the EU's 'Fit for 55 package', next to the EU Emissions Trading System (EU ETS).

The consultation provisions concern CBAM reporting requirements during the transitional phase (October 1, 2023 to December 31, 2025). During this time, the CBAM is in force, but does not require importers to purchase CBAM certificates. CBAM reports need to be filed within one month after the end of the reporting quarter, with an additional month to correct errors in the submitted report. The first CBAM report (covering the fourth quarter of 2023) is due by January 31, 2024 and can be amended up to February 29, 2024. During the first year of implementation, reporting can be done based on:

1. EU methodology: Annex IV, CBAM- regulation, which is broadly in line with the EU ETS;
2. equivalent third-country (non-EU) national systems; and
3. reference values.

Through July 31, 2024, a reporting declarant lacking the necessary information for each import of CBAM goods has an option to utilize alternative methods to determine direct emissions. The declarant would need to indicate and reference in the CBAM report the methodology followed to establish such values. From January 1, 2025, the last year of the transitional period, the draft implementing act indicates that only the EU methodology will be accepted. For more information about the draft CBAM implementing regulations, including the applicable fines for non-reporting, click [here](#).

### PwC observation:

Importers (and suppliers) of CBAM goods will only have a short period of time after the formal adoption of the draft implementing regulation (expected August or September 2023) to start collecting all the required greenhouse gas (GHG) emissions data on their imports in Q4 2023. Operators of industrial plants in non-EU countries that emit GHGs related to the production of CBAM goods which are imported into the EU should prepare necessary information for the CBAM reporting on EU imports. They also will need to decide what data to share through the central EU CBAM (transitional) register, for reporting purposes.

“Significant administrative and financial obligations may be expected to phase in for a wide range of industries over the coming years. Such changes may have a significant impact on both European (industrial) operations as well as the wider global supply chain.” Niels Muller, Partner PwC Energy, Utilities & Resources | Sustainability

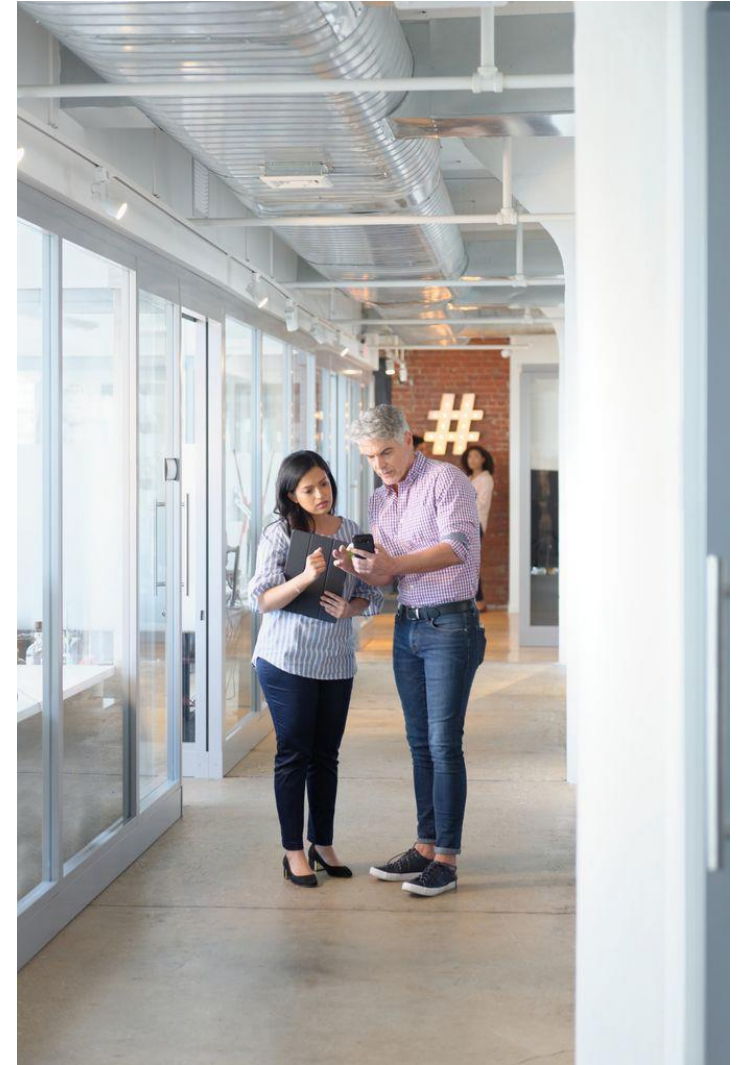
## 歐盟

### 歐盟雄心勃勃的目標是在 2023 年 11 月之前達成Unshell指令

2023年7月1日，西班牙從瑞典手中接任歐盟理事會輪值主席國，繼承了解決濫用空殼實體的提案(簡稱「Unshell指令」)。根據 ECOFIN於2023年6月7日向歐盟理事會提交的關於稅務議題的報告，瑞典輪值主席國在六個月任期，在歐盟成員國之間引起爭端的議題上取得了進展，例如：(1)Unshell 指令的適用範圍，(2) 最低實質要求，(3) 稅務後果，以及 (4) 稅務居民證。對於未解決的問題仍需要進行進一步討論，共同目標是減少納稅人和稅務機關的行政負擔。儘管西班牙輪值主席國的目標是在 2023 年 11 月之前完成Unshell指令，使歐盟執委會能夠提出稅務中介提案，即 Securing Activity Framework of Enablers (SAFE)，但由於即將舉行的 2024 年 6 月歐洲議會選舉，預計2023 年 11 月後不會有新的立法提案。

#### 資誠觀點

圍繞「Unshell指令」提案的資訊可能會使辨別準確資訊和非資訊變得困難。範圍、最低實質要求和稅務影響可能被視為該提案的具有挑戰性的面向。儘管ECOFIN報告指出，在這些領域已經取得了重大進展，但仍存在的未解決問題需要被關注。例如，一個受歡迎的資訊領域將是詳細說明空殼實體的歐盟成員國是否可以繼續適用參與免稅，或者相反，是否被要求對相關所得徵稅。



## European Union

### EU's ambitious goal to seal the Unshell Directive deal before November 2023

Spain took over the presidency of the EU Council from Sweden on July 1, 2023, inheriting the pending proposal to tackle the misuse of shell entities ("Unshell Directive"). According to the [ECOFIN report to the European Council on tax issues](#) dated June 7, 2023, the six-month term of the Swedish Presidency brought progress on matters that previously had created controversy among the EU Member States, such as: (1) the scope of the Unshell Directive, (2) minimum substance criteria, (3) tax consequences, and (4) tax residence certificates. Further discussions are needed on outstanding issues, with the common objective to limit administrative burdens for both taxpayers and tax administrations. While the Spanish presidency aims to finalize the Unshell Directive by November 2023, enabling the European Commission to potentially present its tax intermediary proposal, Securing Activity Framework of Enablers (SAFE), due to the due to the upcoming June 2024 European Parliament elections, no new legislative proposals are expected post-November 2023.

#### PwC observation:

The information around the Unshell Directive proposal can make distinguishing accurate information, versus what is not, difficult. Scope, minimum substance criteria and tax implications could be viewed as challenging aspects of the proposal. While the ECOFIN report notes that significant advancements in these areas have been made, questions remain as to what open items still need to be addressed. For example, one welcome area of information would be detail on whether the EU Member State of the shell entity can maintain the application of the participation exemption, or conversely, if it is mandated to levy taxes on the pertinent income.



## OECD

### OECD 發布兩大支柱解決方案的結果聲明

2023年7月12日，在7月10日至11日在巴黎舉行的OECD/G20 BEPS包容性架構(IF)第15次全體會議之後，OECD發布了新聞稿和「結果聲明」。結果聲明提供了實施支柱一金額A和B以及支柱二應予課稅原則(STTR)的最新狀態和時間表。結果聲明獲得了IF 143個成員國中138個的批准(白俄羅斯、加拿大、巴基斯坦、俄羅斯聯邦和斯里蘭卡沒有簽署，但肯亞和奈及利亞已簽署)。該結果聲明將於7月17日至18日提交給G20財長和央行行長會議。

然而，雖然結果聲明指出了在兩大支柱上取得的進展，但它也承認各國之間仍然存在差異。重要的是，發布支柱一金額A多邊公約(MLC)的時間表已推遲至2023年下半年(目標是在2025年生效)，並且數位服務稅(DST)的暫停徵收措施被有條件的延長。結果聲明還指出，在7月17日開始的一周內，OECD將就金額B啟動第二次公眾徵詢意見(顯然尚未達成完全一致)，公眾徵詢意見將持續到8月底。並且發布與STTR相關的文件，即實施STTR的多邊工具(MLI)將於2023年10月2日發布並開放簽署。

#### 資誠觀點

儘管金額A的技術工作取得了進展，但很明顯，有關規則的政治協議仍遠未達成。結果聲明指出，一些稅務管轄區「對MLC中的一些具體項目表示了擔憂」，但沒有詳細說明擔憂的具體內容。然而，歐盟委員會關於支柱一的進展報告(日期為2023年6月30日)強調了幾個懸而未決的問題，包括消除雙重徵稅、營銷和分銷避風港(MDSH)以及扣繳稅的處理、DST措施、自主國內業務豁免的實施以及生效條件。這可能解釋了為什麼該項目的官方完成時間表再次被推遲。

暫停徵收DST的門檻(年底前至少30個稅務管轄區簽署完成MLI，且這些國家佔受影響的跨國企業最終母公司UPE的比例不低於60%)，明確表明只有在美國2023年12月31日之前簽署的情形下，暫停徵收DST才會生效。但是，即使美國簽署，也不能保證獲得美國參議院的批准。

## OECD

### OECD releases Outcome Statement on the two-pillar solution

On July 12, 2023, the OECD published a press release and “Outcome Statement” following the 15th plenary meeting of the OECD/G20 Inclusive Framework on BEPS (IF), which took place in Paris on July 10-11. The Outcome Statement provides an update on the status and timeline for implementing Amount A and B of Pillar One and the Pillar Two Subject-to-Tax Rule (STTR). The Outcome Statement was approved by 138 of the 143 IF members (Belarus, Canada, Pakistan, the Russian Federation, and Sri Lanka did not sign, but Kenya and Nigeria did). The Outcome Statement will be delivered to the G20 Finance Ministers and Central Bank Governors at their meeting on July 17-18.

However, while the Outcome Statement notes progress made on both Pillars, it also acknowledges that differences remain between countries. Importantly, the timeline for releasing a multilateral convention (MLC) for Amount A of Pillar One has been delayed to the second half of 2023 (with a goal of it entering into force during 2025) and the standstill on Digital Services Taxes (DSTs) was conditionally extended. The Outcome Statement also states that during the week beginning July 17, the OECD will launch a second public consultation on Amount B – where, again, there is clearly not yet full agreement – that will run through the end of August and publish documentation relating to the STTR (with the Multilateral Instrument (MLI) implementing the STTR to be released and open for signature from 2 October 2023).

Read the full [PwC Tax Policy Alert](#).

#### PwC observation:

While the technical work on Amount A progresses, it is clear that political agreement on the rules is still far from being reached. The Outcome Statement notes that several jurisdictions have “expressed concerns with some specific items in the MLC,” though it does not elaborate on what these concerns are. The EU Commission’s Progress Report on Pillar One (dated June 30, 2023), however, highlights several outstanding issues, including the elimination of double taxation, the marketing and distribution safe harbour (MDSH) and the treatment of withholding taxes, DST measures, the implementation of an autonomous domestic business exemption, as well as the condition of entry into force. This likely explains why the official timeline for the project’s completion has yet again been delayed.

The 30-jurisdiction/60% UPE threshold for DST standstill, makes clear that this will only occur if the U.S. signs by December 31, 2023. However, even if the US signs, ratification by the U.S. Senate is not guaranteed.

要聞

Treaties  
租稅協定



## 比利時

### 荷蘭和比利時簽署新租稅協定：對公司的關鍵條款

2023年6月21日，荷蘭和比利時簽署了新的租稅協定(簡稱「協定」)。以下是針對公司的關鍵條款的摘要。

- 對於雙重居民身份的公司來說，不是通過相互協商程序，而是通過根據公司的公司居住地視為實際管理處所來解決衝突。
- 根據 MLI 引入了新的常設機構概念。
- 以下兩部分關於股東及擁有的遷移到比利時的BV。
  - 荷蘭允許在遷移後十年內對股利徵稅，即使 BV 也搬到了比利時。
  - 比利時將不會對與荷蘭期間價增值相關的股份出售或 BV 清算徵收任何稅款，如果荷蘭稅務要求仍未解決。索賠必須是在股東是荷蘭稅務居民期間，董事-大股東所持股份的增值。

- 反濫用條款符合多邊工具 (MLI) 第 7 條的主要目的測試 (PPT)。
- 明確提及協定條款不妨礙支柱二的適用。
- 對於源自《OECD租稅協定範本》條款的解釋，OECD租稅協定範本的解釋性文件(Commentary)在適用租稅協定時適用(動態協定解釋)。

荷蘭和比利時之間正在進行的關於在家工作的邊境工人的討論並沒有推遲新協定的簽署。這些問題將在稍後階段通過單獨的修正議定書予以解決。將徵求國務委員會的意見，新的租稅協定將提交議會，以獲取默示或明示批准。

#### 資誠觀點

該協定與之前的租稅協定在基本要點上有所不同。該協定的某些領域似乎有適當的解決辦法來防止雙重徵稅和雙重不徵稅。對於遷移的重要利益持有人來說，某些協定條款似乎符合荷蘭保護稅基的意願。

值得注意的一項是議定書中包含的具體解釋條款；實際上，它規定了在修改 OECD Commentary時對協定的動態解釋。該條款似乎比最高法院最近的裁判更具動態性，公司應關注荷蘭法院如何決定解釋該條款。

明確提及支柱二促使人們考慮，當某種情況屬於租稅協定的範圍時，其他歐盟成員國是否願意優先適用本國的支柱二立法。

# Belgium

## The Netherlands and Belgium sign a new tax treaty: key provisions for companies

The Netherlands and Belgium on June 21, 2023, signed a new tax treaty (the "Treaty"). Below is a summary of key provisions for companies.

- For a dual-seat company, rather than through a mutual agreement procedure, conflicts are resolved by considering the company's residency as the place where effective management makes decisions.
- A new permanent establishment concept is introduced in accordance with the MLI.
- Two parts regarding shareholders with their own BV who migrate to Belgium.
  - The Netherlands is allowed to tax dividends up to ten years after emigration, even if the BV has also moved to Belgium.
  - Belgium will not levy any tax on the sale of the shares or on the liquidation of the BV that is associated with the value increase during the Dutch period, if a Dutch tax claim is still outstanding. The claim must be on the value increase of the shares of the director-major shareholder that arose during the period that the shareholder was a tax resident of the Netherlands.

- Anti-abuse provisions in line with the principal purpose test (PPT) of Article 7 of the Multilateral Instrument (MLI).
- Explicit reference that the Treaty provisions do not prevent the application of Pillar Two legislation.
- For the interpretation of Treaty provisions derived from the OECD Model Treaty, the Commentary to the OECD Model Treaty applies at the time of application of the tax treaty (dynamic treaty interpretation).

Ongoing discussions between the Netherlands and Belgium regarding frontier workers who work from home did not delay the signing of the new treaty. These matters will be addressed in a separate Amendment Protocol at a later stage. The Council of State will be asked for its advice and the new tax treaty will be submitted to parliament for tacit or explicit approval.

### PwC observation:

The Treaty differs on fundamental points from the prior tax treaty. Certain areas of the Treaty appear to have an adequate solution to prevent both double taxation and double non-taxation. For migrating substantial interest holders, certain Treaty provisions seem to cater to the Dutch desire to protect the Dutch tax basis.

One notable item is the specific interpretation provision included in the protocol; in effect, it provides for a dynamic interpretation of the Treaty in case of amendments to the OECD commentary. The provision appears more dynamic than a recent Supreme Court ruling, and companies should monitor how the Dutch courts decide to interpret it.

The explicit reference to Pillar Two legislation prompts consideration of whether other EU Member States will readily accord precedence to the application of their own Pillar Two legislation when a scenario falls within the purview of a tax treaty.

## 墨西哥

### 墨西哥行政部門頒布 MLI

墨西哥是 2017 年最初的多邊工具 (MLI) 簽署國之一，已承諾採用 MLI 引入的措施，選擇涵蓋其所有租稅協定，無論其地位如何，根據 MLI 條款，這些租稅協定「只有在兩個締約國共同選擇將其列為涵蓋協定後，才會成為涵蓋租稅協定(Covered Tax Agreement, CTA)。MLI 包含修改某些現有租稅協定的條款，並可能取消原本可以獲得的稅務優惠。墨西哥於 2023 年 3 月 15 日向 OECD 繳存了批准書，以及墨西哥對 MLI 的最終通知和保留意見。

此前，墨西哥參議院已於 2022 年 10 月 12 日批准了 MLI，並於 2022 年 11 月 22 日完成了立法批准程序。重要的是，現有的租稅協定只有在兩個締約國都批准後才會進行修改。2023 年 6 月 19 日，墨西哥行政部門在官方公報上公布了 MLI，MLI 將於 2023 年 7 月 1 日生效。

儘管如此，對於已經批准並繳存了批准書的各方，CTA 中有關對墨西哥來源所得(即利息、權利金、股利)徵收的扣繳稅款和在不適用扣繳稅的情況下徵收的稅款(即資本利得、常設機構)的所有規定，將自 2024 年 1 月 1 日起受到 MLI 的影響。

#### 資誠觀點

如果納稅人目前或預計依賴墨西哥所得稅協定網絡下的優惠，則應該考慮 MLI 的潛在影響。

在墨西哥開展業務或獲得墨西哥來源所得的納稅人應評估對現有業務和架構的潛在影響。考慮到墨西哥和其他稅務管轄區所做出的選擇，此類影響最早可能會在下一個財務年度適用。另外，出於會計目的，任何財務會計準則委員會的會計準則、Income Taxes—Overall—Disclosure(或其他適用的會計準則義務)也必須在個案基礎上進行評估。



## Mexico

### Mexico Executive Branch enacts the MLI

Mexico, one of the original Multilateral Instrument (MLI) Signatories back in 2017, has undertaken to adopt the measures introduced by the MLI, opting to cover all of its tax treaties, regardless of their status which pursuant to the MLI provisions would become a 'Covered Tax Agreement' (CTA) only once the two relevant signatories Contracting Jurisdictions have mutually selected their convention as covered. The MLI contains provisions that modify certain existing tax treaties and potentially disallow benefits that would otherwise be available. Mexico deposited the instrument of ratification along with Mexico final notifications and reservations for the MLI with the OECD on March 15, 2023.

Previously, the Mexican Senate had approved the MLI on October 12, 2022, and completed its legislative ratification process by November 22, 2022. Importantly, existing tax treaties are only modified once both parties to the tax treaty have ratified. On June 19, 2023, the Mexico Executive Branch published the Enactment of the MLI in the official Gazette which would enter into force on July 1, 2023.

Nevertheless, all provisions of the CTA regarding both withholding taxes on Mexican-source income (i.e., interest, royalties, dividends), and taxes levied by Mexico where no withholding applies (i.e., capital gains, permanent establishments), with parties that already have ratified and deposited the instrument will be affected by the MLI as from January 1, 2024.

#### PwC observation:

Taxpayers should consider the potential impact of the MLI if they are currently, or anticipate, relying on benefits under Mexico's income tax treaty network.

Taxpayers doing business in Mexico or receiving Mexico source income should evaluate the potential impacts on their existing operations and structures. Such impacts could be applicable as early as next fiscal year, considering the elections made by Mexico and the other jurisdiction. Moreover, for accounting purposes, any Financial Accounting Standards Board Accounting Standards, Income Taxes—Overall—Disclosure (or other applicable accounting standards obligations) also must be evaluated on a case-by-case basis.



## 美國

### 參議院批准美智協定，但有保留，需要智利批准

6月22日，美國參議院以95票對2票的結果通過了批准美國-智利所得稅協定(簡稱「協定」)的決議，但有兩個保留條款和兩個聲明。該協定於2010年2月簽署，此後一直在等待美國批准。現在，這些保留條款必須得到智利國會的批准，協定才能獲得批准和生效。



#### 資誠觀點

業務和支付款項涉及智利的納稅人應審查協定條款如何適用於其活動，並為協定的預期生效做好準備。

## United States of America (the) Senate approves the US-Chile Treaty with reservations that need to be approved by Chile

The US Senate approved, on June 22, and by a 95-2 vote, a resolution of ratification of the pending US-Chile Income Tax Treaty (the Treaty) with two reservations and two declarations. The Treaty was signed in February 2010 and has been pending ratification in the United States since then. The reservations now must be approved by the Chilean Congress before the Treaty can move forward toward ratification and entry into force.

Read the full [PwC Tax Insight](#).



### PwC observation:

Taxpayers that have operations and payments involving Chile should examine how the Treaty provisions may apply to their activities and prepare for the Treaty's anticipated entry into force.

## Glossary

Acronym	Definition
ATAD	Anti-Tax Avoidance Directive
BEPS	Base Erosion and Profit Shifting
CFC	controlled foreign corporation
CIT	corporate income tax
CTA	Cyprus Tax Authority
DPT	Diverted Profits Tax
DST	digital services tax
DTT	double tax treaty
EBITDA	Earnings Before Interest, Taxes, Depreciation, and Amortization
ETR	effective tax rate
EU	European Union
EU ETS	European Union Emissions Trading System
FSR	Foreign Subsidies Regulation
IF	OECD/G20 Inclusive Framework on BEPS

Acronym	Definition
IIR	Income Inclusion Rule
MLC	Multilateral convention
MNE	multinational enterprise
OECD	Organisation for Economic Co-operation and Development
PE	permanent establishment
PPT	Principal purpose test
PST	Payment services tax
QDMTT	Qualified Domestic Minimum Top-up Tax
RETT	Real estate transfer tax
SAFE	Securing Activity Framework of Enablers
STTR	Subject-to-tax rule
TP	Transfer Pricing
TPG	Transfer Pricing Guidelines
UTPR	Undertaxed Profits Rule



# 歡迎掃描QRcode 成為資誠會員

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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 (全球最低稅負制的更新及影響)：<https://youtu.be/K5Llrp7yO30>
- 台灣稅務與投資法規Update-7月號 (投資文化內容產業之股東投資抵減介紹)：<https://youtu.be/TTIKiEj2qyk>
- 2023 資誠前瞻研訓院線上講堂 (8月)：

ESG近期發展<https://youtu.be/jzP3M3XMhZ8>

破定價對財務報表的影響<https://youtu.be/PP7cKarhzPQ>

2023台灣併購趨勢與發展<https://youtu.be/WwF0Y1oxSVI>

台灣稅務法令更新及因應<https://youtu.be/DU0OpFHzTks>

兩岸稅務法令更新及因應<https://youtu.be/zxXa3nUFOP8>

國際稅務法令更新及因應<https://youtu.be/Rul4mAEDgZQ>

美國稅務法令更新及因應：台美租稅協定X赴墨西哥投資<https://youtu.be/RN7oqXlcaDs>

東南亞稅務法令更新及因應：泰國X越南X馬來西亞X印尼X印度<https://youtu.be/610AuuzLw00>

會計審計法令更新<https://youtu.be/uPdoay3cM18>

智財法令更新：個資法 X 商標法[https://youtu.be/YYrbVoH\\_1Wg](https://youtu.be/YYrbVoH_1Wg)

公司及證管法令更新<https://youtu.be/3hl5oExY5go>

## 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。

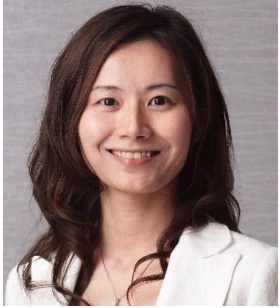
本會除例行會員集會，相互交換國際稅務新知與經驗交流外，每月提供會員最新國際、國內及大陸之稅務新規，每年舉辦國際與兩岸租稅專題研討會，邀請兩岸稅務機關首長及稅務官員蒞會演講、座談及研討，與業界會員雙向溝通，共同分享最新租稅相關議題。

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>



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