

# 國際租稅要聞

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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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加拿大 加拿大提出一項法案來制定支柱二	比利時 第一個比利時支柱二合規的里程碑	英國 上訴法院關於利息扣除的裁判	歐盟 歐盟執委會(European Commission)根據外國補貼條例啟動首次調查
愛爾蘭 愛爾蘭就選舉後新的外國股利稅的豁免進行諮詢	芬蘭 擬議為大型工業投資提供新的稅額抵免		OECD OECD發布支柱二GloBE合併逐條注釋和釋例
肯亞 肯亞發布2024年財政法案	美國 財政部發布Section 897下針對國內控制合格投資實體的最終法規		租稅協定
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## 專論

# OECD發布GloBE支柱二與支柱一金額B的行政指引

## 摘要

### 發生什麼事？

經濟合作暨發展組織（OECD）/二十大工業國（G20）之稅基侵蝕與利潤移轉包容性架構（BEPS IF）於2024年6月17日針對支柱二的全球反稅基侵蝕規則（GloBE規則）發布第四份行政指引，該指引旨在釐清GloBE規則的運作。此份指引將納入2024年4月更新之GloBE逐條註釋（Commentary）中，以反映先前的多項行政指引。儘管該指引的內容無疑是有幫助的，但對許多複雜案例的幫助仍較小。

兩份獨立的支柱二常見問題解答（FAQ）也隨著本次的指引一同發布：一份是涵蓋各項議題的一般常見問答集，另一份則是用於判斷各國GloBE規則合格狀態的同儕檢視機制。

OECD亦於6月17日發布針對支柱一金額B的補充指引，包括適用營業費用交叉檢查及數據有效性機制的合格管轄區之定義。補充指引中也提供針對金額B作出政治承諾的「涵蓋租稅管轄區Covered Jurisdictions」（先前稱之為「低徵管能力之租稅管轄區Low-Capacity Jurisdictions」）的名單。

### 關聯性為何？

這份GloBE行政指引釐清了一些企業與稅務機關在過去要求釐清與簡化的相關議題，包含遞延所得稅負債（DTL）追回、GloBE與會計帳面價值間之差異、跨境當期所得稅分配、跨境遞延所得稅分配、利潤和稅款於架構中（包含穿透實體）的分配，及證券化工具的處理。OECD承諾未來會有更進一步的指引，惟最快可能須等至今年年底。未來的指引中可能會涵蓋的議題包含爭議解決機制，以及可能將過渡性國別報告避風港條款的混合套利規則延伸至GloBE規則中。雖然無特別指出，但也樂見會提到一個或多個永久性安全港的條款。

### 需要考慮什麼？

本指引重申了基於GloBE目的而提前規劃資訊辨識、分類及運用的必要性。建議企業將本指引所列出的流程納入考量，並預期管轄區會將這些規定適用於所得涵蓋原則（IIR）與國內最低稅負制度。瞭解GloBE同儕檢視機制如何運作也相當有幫助，惟似乎僅有少數企業有相關的能力。最後，補充指引中針對金額B的釐清對第一階段實施有所幫助，但企業仍應密切關注哪些國家決定採取金額B，並注意其國內法規與行政作業是否會降低其重要性。

## 專論

# OECD發布GloBE支柱二與支柱一金額B的行政指引

## 要點

### 支柱二GloBE行政指引

#### 遞延所得稅負債追回 ( DTL Recapture )

第一章概述如何辨識和追蹤在GloBE規則下需重新追回的DTL類別的方法（若無法在5個財政年度內迴轉），以及如何應用不同方法以決定重新追回和/或迴轉DTL金額。本指引釐清了涵蓋企業可在「彙總DTL類別」的基礎上，將多個總分類帳或資產負債表科目中的DTL合併後進行追蹤，而不必逐項評估各DTL或以單一科目進行追蹤（惟特定DTL仍可有彈性地以個別的方式追蹤）。本指引也允許在符合條件的情況下，對這些類別中的資產採用先進先出法（First-In-First-Out，FIFO）的會計處理。

**資誠觀察：**對某些企業而言，先進先出法及簡化方法應有幫助。企業應考慮將彙總DTL類別科目分離，排除僅產生遞延稅資產（DTAs）、常見的可攤銷和不可攤銷無形資產、關聯方餘額等科目。

#### GloBE與會計帳面價值間之差異

第二章確認當在GloBE規則下GloBE與資產、負債科目之會計帳面價值出現差異時，如何確定與調整DTA與DTL，以及如何處理以成本計算收購實體的集團內交易。除基於財務會計目的而持續追蹤外，亦需追蹤GloBE規則下的DTL與DTA。

**資誠觀察：**本指引釐清如何決定特定交易、企業重組及集團內資產移轉（包括處理美國公認會計原則的「共同控制」規定）的方法。亦確認了多數的細節法規架構（Model Rules）是在過渡期後才開始適用。不幸的是，對於使用美國公認會計原則（US GAAP）的納稅義務人（以及其他以成本為基礎的納稅義務人）來說，管理或維護一本全新的「GloBE帳簿」並追蹤GloBE基礎/假設性GAAP恢復期，將在未來成為龐大的合規負擔。而商標及商譽等稅上攤銷也可能成為DTL追回相關的潛在議題。

#### 跨境當期所得稅的分配

第三章描述在國內稅制允許稅額相互扣抵的情況下，母公司將當期所得稅分配予常設機構（Permanent Establishment，PE）的四步驟流程。這些原則明確適用於與PE、穿透個體/混合個體、CFC稅制（不包含混合CFC稅制）及盈餘分配稅等有關的分配上。

**資誠觀察：**跨境當期所得稅分配的指引指出，還需要進一步研究這些規則與後續調整以及GloBE規則下申報後調整和稅率變動間的相互影響。目前對於費用分攤的調整亦不明確，然原則上，指引似乎暗示了分配予海外分支機構的稅款會較少，而針對高稅率且只有費用分攤的分支機構則不會分配任何的稅款。

## 專論

# OECD發布GloBE支柱二與支柱一金額B的行政指引

### 跨境遞延所得稅的分配

第四章將「替代性虧損轉遞延所得稅資產 ( Substitute Loss Carry-forward DTA ) 」規則擴展至混合/常設機構/反向混合 ( 不僅僅是CFC ) 制度，另外針對分配過程制定五步驟流程。與混合式CFC稅收制度相關的稅額，如美國全球無形資產低稅所得 ( US GILTI )，不可根據本規則進行分配。

**資誠觀察：**跨國企業集團 ( MNE Group ) 可以對位於某一管轄區的成員實體有「五年選擇 ( Five-Year Election ) 」，將預計在計提後五年內完全迴轉的DTL排除在上述流程之外。此外，目前正進一步評估替代性虧損迴轉的有效性，及一常設機構的虧損實際上被另一常設機構抵銷的情況。

### 利潤和稅款於架構中 ( 包含穿透實體 ) 的分配

第五章提供有關如何在架構中 ( 包含穿透實體 ) 分配成員實體的利潤與稅款的指引，以及如何解決該架構下可能出現收入或稅款重複計算或未計算的問題。本指引中得出的結論是，穿透實體作為租稅透明實體 ( tax transparent entity ) 或反向混合個體 ( reverse hybrid entity ) 的身份，通常應根據在所有權鏈中最接近該穿透實體，且本身不是穿透實體的成員實體所有者 ( 稱為參考實體，reference entity ) 的稅法而定。一般來說，租稅天堂不能被視為穿透實體，也不能將其他個體視為穿透實體。

**資誠觀察：**本指引對於「所有者」的定義提供了非常有幫助的釐清。混合個體的定義也延伸到那些不具財政透明且位於租稅天堂 ( 如零企業所得稅管轄區 ) 的個體。

### 證券化工具的處理

第六章旨在提供如何確定證券化工具是否為GloBE目的下的成員實體，及如何將GloBE規則應用在屬成員實體的證券化工具，同時亦將收入、支出及稅收的特殊性納入考量。

**資誠觀察：**本指引指出採用合格國內最低稅負制 ( QDMTT ) 的管轄區不需要針對證券化工具施加徵收補充稅 ( Top-up Tax ) 的義務，但仍可以選擇這麼做。無論採取哪種方法，都符合QDMTT安全港的一致性標準 ( Consistency Standard )。

### GloBE規則下資格狀態的常見問題 ( FAQ )

關於規則資格狀態的常見問題FAQ解釋了「過渡性資格機制，Transitional Qualification Mechanism」的主要特點，根據該機制，各國可初步自行認證其立法 ( 包含立法草案 ) 的資格狀態，但過渡機制並未給予各國隨意認證其規則狀態的完全自由，因為該機制允許其他IF成員國在OECD公佈具有合格規則的國家名單時點前，進行發言。FAQ指出，實施規則的管轄區需承認其他實施管轄區立法的過渡性合格狀態，並根據結果來應用規則。在立法生效後的兩年內，預計將透過同儕審查機制開始「全面立法審查」。舉例來說，若全面立法審查判定某國的規則不合格，該國將失去過渡性合格狀態，惟不追溯既往。持續監督也將會成為同儕審查機制的一部分。



## 專論

# OECD發布GloBE支柱二與支柱一金額B的行政指引

### 支柱一金額B相關的補充內容

金額B旨在簡化基本行銷與配銷活動中常規交易原則的應用，並將重心放在低徵管能力之租稅管轄區中。IF在2024年2月19日發布報告（目前制度尚未設計完成），允許各租稅管轄區在2025年1月1日開始適用支柱一金額B之規定。2024年6月所發布之金額B補充指引首先提供了「涵蓋租稅管轄區，Covered Jurisdictions」（先前稱之為「低徵管能力之租稅管轄區Low-Capacity Jurisdictions」）的定義和國家名單。此點十分重要，因根據IF的政治承諾，各管轄區聲稱會同意尊重在涵蓋租稅管轄區採用金額B所確定之移轉訂價結果。其次，補充指引定義「合格租稅管轄區Qualifying Jurisdictions」並提供名單，這些管轄區在「營業費用交叉檢查」會適用較高的上限比率，作為使用營業淨利率決定結果的保障措施（根據金額B報告第5.2章節）。最後，本指引單獨提供了一份管轄區名單，這些管轄區因有限的資料可用性，可根據該地區的主權信用評等對基本訂價矩陣進行向上調整（根據金額B報告第5.3章節）。

這些定義和國家名單均包含在OECD移轉訂價指南第四章附錄中的金額B指引文件中，OECD將每五年重新檢視上述定義和國家名單。根據OECD之新聞稿，更多針對支柱一（包含金額B）的工作仍持續進行中。

**資誠觀察：**若使用世界銀行公布的收入標準來定義「合格租稅管轄區」以認定營業費用上限時，包括印度、巴西及哥倫比亞等國家均對金額B報告表達了保留意見。這些國家將受益於更高的營業費用上限比率和潛在更高的利潤，而降低對該方法在其他方面的擔憂（包括對可選定性範圍標準的需求）。

### 讓我們來談談

截至2024年第二季度末，支柱二（Pillar Two）已在37個租稅管轄區生效。達門檻之跨國企業需評估並揭露支柱二對期中和年度報告的影響。PwC已發布三份區域性支柱二指南（分別針對美國跨國企業、歐洲、中東和非洲跨國企業以及亞太地區跨國企業），以協助企業應對支柱二的實務參考。若需更深入討論支柱二的潛在影響，請聯繫：

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## 專論

# 日本2024年的稅務改革

## 摘要

日本政府在2023年12月14日發布2024年稅制改革提案。2024年3月28日，日本國會在定期會議中通過了2024年的稅改條款，相較2023年稅改中編入的所得涵蓋原則（Income Inclusion Rule，簡稱「IIR」），2024年稅改進一步納入了OECD在2023年2月、7月和12月發布的行政指引中的規定。註：日本的IIR將適用在2024年4月1日或以後開始的會計年度。

## 內文

以下彙總了一些在2024年稅改中跟國際稅相關的關鍵規定。

**支柱二** – 2024年的稅改使日本的IIR跟最新（沒有包含在2023年稅改中）的OECD行政指引一致。雖然也預計會實施合格國內最低稅負制（Qualified Domestic Minimum Top-Up Taxes，簡稱「QDMTT」）和徵稅不足支出原則（Under-Taxed Payments Rule，簡稱「UTPR」），但沒有編入2024年的稅改中，且相關時程也還沒有確定。

**CFC規定** – 根據現行的CFC規定，有特定的例外條款可避免將沒有實質營運的外國關係企業視作「紙上公司」（需向紙上公司課徵CFC稅收）。根據2024年的稅改，當外國關係企業在一個會計年度中都沒有收入時，就不再需要為了滿足例外條款來計算相關會計年度的收入百分比。

**實物出資（Contribution-in-kind）** – 為了公司稅目的，從國內企業的國外分支機構移轉無形資產給外國關係企業（而不是給國內企業）的實物出資將從「合格實物出資」的定義中排除。

**收益剝離原則（Earnings Stripping Rules）** – 針對從2022年4月1日開始到2025年3月31日截止的會計年度，因為使用收益剝離原則所產生的超額（不可扣除的）利息，結轉期將會從七年延長至十年。

**日本消費稅（Japanese Consumption Tax，簡稱「JCT」）** – 在新的發展中，一定規模的平台運營商向日本消費者提供這類服務（B2C型數位服務）時，就提供跨境數位服務將有申報及繳納JCT的義務。

這項改革也包括跟國外企業相關的租稅減免企業原則進行了重要修改。如果外國企業計畫要啟動需要課徵JCT的新交易，那就需要考慮是否有義務要依照新規定進行申報與繳納JCT。

## 專論

# 日本2024年的稅務改革

**移轉訂價** – 除了2024年的稅改，我們還分享一些有關日本移轉訂價法規的常見誤解，這些誤解可能與您在日本開展業務的客戶相關，更多資訊請參考：  
<https://www.pwc.com/jp/en/taxnews-transfer-pricing/assets/tp-20231226-en.pdf>。

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要聞

Legislation  
立法

## 澳洲

### 澳洲政府公布2024-25年度聯邦預算

5月14日，澳洲政府公布了2024-25年度聯邦預算。特別值得注意的是，政府宣布：

- 加強外國居民資本利得稅(Capital Gains Tax, CGT)制度，以：
  - 澄清並擴大需繳納CGT的資產類型；
  - 將時點主要資產測試(point-in-time principal asset test)修改為365天測試期；和
  - 要求外國居民在處分價值超過2000萬澳幣的股票和其他權益之前，必須在執行交易前通知澳洲稅務局。
- 自2026年7月1日起，對於未繳納權利金扣繳稅款的大型跨國集團，如果權利金被錯誤的描述或低估，將適用新的處罰。

政府也在今年的預算中確認，先前宣布的無形資產誠信措施將不再繼續實施，因為該誠信措施現在將透過正在實施的支柱二全球最低稅負制和國內最低稅負制來解決。

#### 資誠觀點

在過去的十二個月裡，政府透過修正資本弱化規則，以及就實施OECD支柱二全球和國內最低稅負制進行諮詢，繼續關注跨國公司的稅務問題。在2024-25年的預算中，政府宣布了更多的國際稅改重點關注大型跨國公司的權利金和無形資產稅，以及加強外國居民資本利得稅扣繳制度。



## Australia

### Australian Government hands down the 2024-25 Federal Budget

The Australian Government handed down its 2024-25 Federal Budget on 14 May. Of particular note, the Government announced:

- Tightening of the foreign resident Capital Gains Tax (CGT) regime to:
  - Clarify and broaden the types of assets subject to CGT;
  - Amend the point-in-time principal asset test to a 365-day testing period; and
  - Require foreign residents disposing of shares and other membership interests that exceed \$20m in value to notify the Australian Taxation office prior to execution of the transaction.
- New penalties will apply from 1 July 2026 to the underpayment of royalty withholding tax for large global groups where royalty payments have been mischaracterised or undervalued.

The Government also confirmed in this year's Budget that the previously announced intangibles integrity measure will no longer proceed since this integrity measure will now be addressed through the Pillar Two Global Minimum Tax and Domestic Minimum Tax that is being implemented.

#### PwC observation:

The Government has continued its focus on the taxation of multinationals over the past twelve months through changes to the thin capitalisation rules and progressing consultation on the implementation of the OECD's Pillar Two Global and Domestic Minimum Taxes. Further global tax changes have been announced in the 2024-25 Budget, with a focus on royalties and the taxation of intangible assets for large multinationals and tightening of the foreign resident capital gains tax withholding regime.





## 加拿大 加拿大提出一項法案來制定支柱二

5月2日，加拿大議會提出了實施支柱二的擬議立法。擬議立法包括所得涵蓋原則(IIR)和合格的國內最低稅負制(QDMTT)，但不包括徵稅不足之支出原則(UTPR)。預計後續立法將頒布UTPR，並將在2024年12月31日或之後開始的財務年度生效。

擬議立法包括先前發布的支柱二立法草案的重要更新，以反映OECD於2023年7月和2023年12月發布的行政指南(Administrative Guidance)。

### 資誠觀點

跨國企業集團應為加拿大支柱二立法的頒布做好準備，並了解該立法將如何影響其預估的支柱二的稅額。隨著立法草案的頒布，跨國企業集團還需要持續關注法案的進展。



# Canada

## Canada introduces a bill to enact Pillar Two

Proposed legislation to implement Pillar Two was introduced in Canadian Parliament on 2 May. The proposed legislation includes an income inclusion rule (IIR) and qualified domestic minimum top-up tax (QDMTT) but does not include the UTPR. Subsequent legislation is expected to enact the UTPR and it would be effective for fiscal years beginning on or after 31 December, 2024.

The proposed legislation included important updates to the previously released draft Pillar Two legislation to reflect the OECD Administrative Guidance released in July and December 2023.

### PwC observation:

MNE groups should prepare for the enactment of Pillar Two legislation in Canada and understand how that enactment will impact their tax provision in respect of Pillar Two taxes. MNE groups will also need to continue to monitor the status of the bill as it moves towards enactment.





## 愛爾蘭

### 愛爾蘭就選舉後新的外國股利稅的豁免進行諮詢

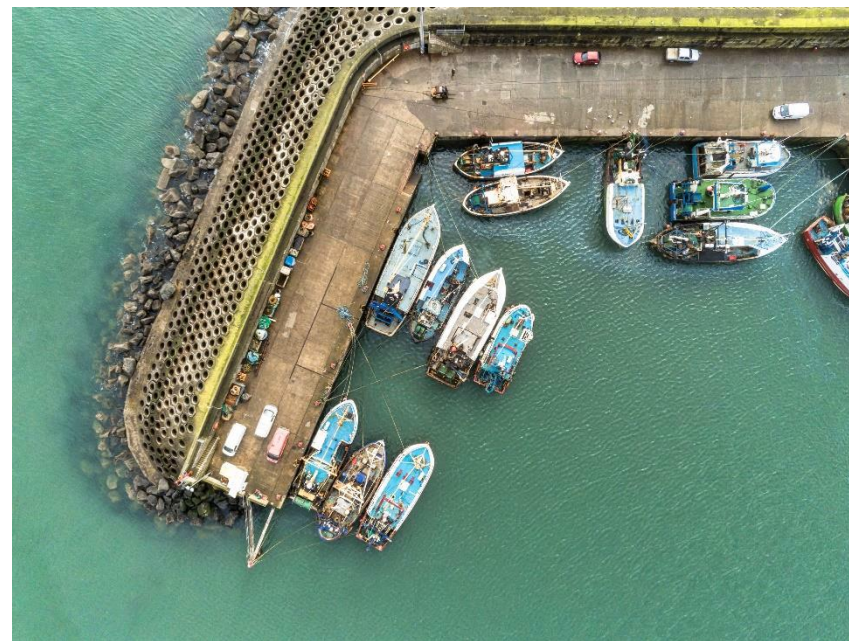
愛爾蘭財政部宣布就引入外國股利參與免稅制度諮詢公眾意見。利害關係人必須在**2024年5月8日**之前提交回饋意見。擬議的免稅將為某些外國子公司的合格股利提供**100%**的公司稅減免，自**2025年1月1日**開始的會計期間生效。

需繳納愛爾蘭公司稅的公司，包括愛爾蘭居民公司和一些透過愛爾蘭分公司營運的非居民公司，將有資格獲得豁免。這類公司如果要參與豁免制度，對外國子公司的普通股資本擁有至少**5%**的控制權，且至少持有**12個月**。豁免涵蓋源自歐盟/歐洲經濟區以及與愛爾蘭簽訂雙重課稅協定的國家(不包括非合作租稅管轄區)的實體的股利。新獲得的股權如果在股利分配日後持有滿十二個月，則可能符合資格。

此制度不適用於可獲得公司稅減免的股利(**tax deductible dividends**)。另外，公司可以選擇加入該制度至少三年，涵蓋該期間的所有外國股利。反避稅措施不包括在其他租稅管轄區可獲得公司稅減免的股利以及來自歐盟黑名單國家的實體的股利。最後，豁免是針對出於真正商業目而支付的股利，而不是作為避稅計畫的一部分。

#### 資誠觀點

愛爾蘭即將於**2025年1月1日**生效的參與豁免(**participation exemption**)制度，將代表其國內稅法的重大修正。提交公眾諮詢的愛爾蘭的參與豁免制度與歐盟其他參與豁免制度(如盧森堡和荷蘭)有一些相似之處。例如，愛爾蘭的參與豁免制度包含最低持股比例和反混合規則(與歐盟母子公司指令一致)。但在結構和條件上也有顯著差異。例如，荷蘭的參與豁免制度適用於任何第三國股利(不論荷蘭是否與該國簽訂了租稅協定)，而愛爾蘭的參與豁免制度僅適用於源自歐盟/歐洲經濟區/第三國(與愛爾蘭已簽訂租稅協定)的股利。另外，對於持有要求也有所不同，資本利得稅似乎不包括在豁免範圍內。



## Ireland

### Ireland Consults on New Foreign Dividend Tax Exemption Upon Election

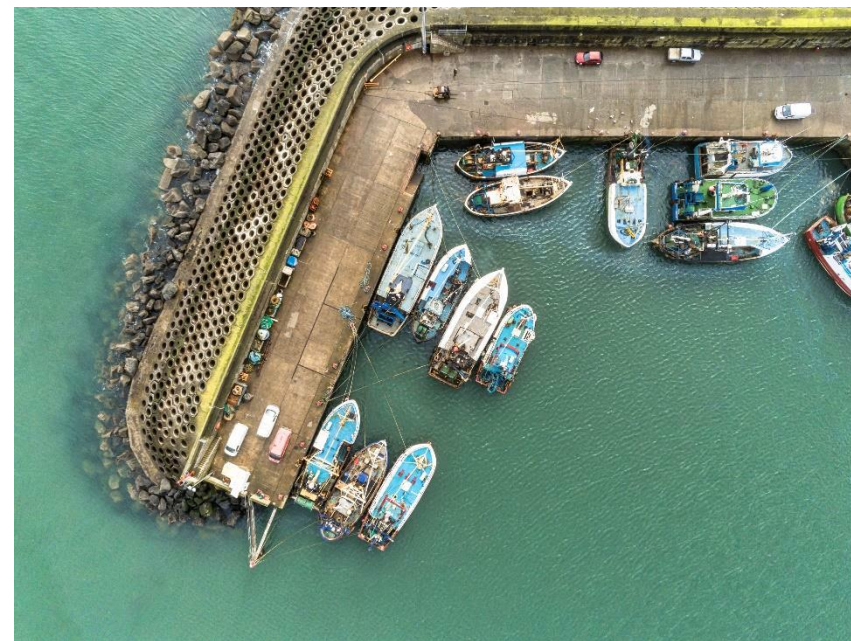
The Irish Department of Finance has announced a public consultation on introducing a participation exemption for foreign dividends. Stakeholders had until 8 May 2024, to submit feedback. The proposed exemption would provide 100% corporation tax relief on qualifying dividends from certain foreign subsidiaries, effective from accounting periods beginning 1 January 2025.

Companies subject to Irish corporation tax, including Irish resident companies and some non-resident companies operating through a branch in Ireland, would be eligible for the exemption. A minimum 5% control over a foreign subsidiary's ordinary share capital, maintained for at least twelve months, is required. The exemption covers dividends from entities in the EU/EEA and countries with a double taxation agreement with Ireland (not including non-cooperative jurisdictions). Newly acquired participations may qualify if the holding period meets the twelve-month requirement after the date of dividend distribution.

The regime would not apply to tax deductible dividends. In addition, companies could opt into the regime for at least three years, covering all foreign dividends within that period. Anti-avoidance measures exclude dividends that are tax-deductible in other jurisdictions and those from entities in countries included on the EU blacklist. Finally, the exemption is intended for dividends paid for genuine commercial purposes and not as part of tax avoidance schemes.

#### PwC observation:

Ireland's upcoming participation exemption, effective 1 January 2025, would represent a significant change in its domestic tax laws. The Irish rule submitted to public consultation has some similarities with other participation exemptions found in the EU systems (i.e. Luxembourg and Netherlands). For instance, it contains a minimum shareholding percentage, and anti-hybrid rules (aligned with the EU Parent Subsidiary Directive). However, there are also notable differences in structure and conditions. For example, the Dutch participation exemption applies to any third-country dividends (irrespective of whether the Netherlands has concluded a tax treaty with this country), compared to the Irish one that will apply to EU/EEA/third-country dividends stemming only from countries with which Ireland has concluded a tax treaty. Also, the holding requirement deviates, and it seems the taxation of capital gains is not covered by the exemption.





## 肯亞

### 肯亞發布2024年財政法案

#### 引入最低稅負制

2024年財政法案提議引入最低稅負制，適用於合併有效稅率低於15%的納稅義務人。如果該提議獲得通過，最低稅負制將於2025年1月1日生效。最低稅負制適用於在肯亞或擁有常設機構，且屬於跨國集團成員的納稅義務人，該跨國集團在測試年度之前的四年中的至少有兩年的年合併營收達到或超過7.5億歐元。

該提議與OECD雙支柱解決方案保持一致，該方案的實施目的是改變國際租稅規則，包括OECD BEPS包容性架構(IF，肯亞是IF的成員)的全球反稅基侵蝕(GloBE)規則。如果該提議獲得通過，預計將會發布進一步的實施指南。

#### 以重大經濟存在稅取代數位服務稅

該法案還建議廢除數位服務稅(DST)，並以重大經濟存在稅(Significant Economic Presence Tax, SEPT)取而代之，自2025年1月1日起生效。SEPT應由非居民納稅義務人繳納，其透過在數位市場(digital marketplace)上開展業務而在肯亞產生或累積的服務收入將被課稅。數位市場被定義為能夠銷售商品、財產或提供服務的線上或電子平台。

為了計算SEPT，納稅義務人的應稅利潤應被視為總營業額的20%。使用30%的公司稅率，這相當於6%的有效稅率。明顯高於目前1.5%的DST稅率。

透過以SEPT取代DST，肯亞可能是在考慮OECD包容性架構協議，以取消對數位活動徵稅的DST等單邊措施。有效稅率的提高將引起適用範圍內實體的關注，也會增加營運商的合規負擔，營運商需要每月提交申報表並付款。

#### 對數位市場或平台的所有者或營運商支付的款項徵收扣繳稅

財政法案提議，自2024年7月1日起，不論是居民或非居民納稅義務人，凡是作為數位市場或平台的所有者或營運商，向供應商支付有關數位內容貨幣化、商品、財產或服務的款項，該款項將被視為在肯亞取得或源自肯亞的所得。因此，向居民或非居民供應商支付的款項應按非居民20%、居民5%的稅率課徵扣繳稅。這個規定有點含糊，因為沒有明確指出所涉及的款項必須來自肯亞。

#### 資誠觀點

最低稅負制似乎與OECD示範規則(Model rules)保持一致。然而，SEPT實際上將DST稅率從營業額的1.5%提高到營業額的6%，導致適用範圍內跨國企業的稅務成本大幅增加。最後，透過市場或線上平台向供應商支付的款項將在肯亞課徵扣繳稅。

# Kenya

## Kenya releases Finance Bill 2024

### Introduction of Minimum Top-Up Tax

The Finance Bill, 2024 proposes to introduce a Minimum Top-Up Tax payable by covered persons where the combined effective tax rate in respect of that person is less than 15%. This would take effect on 1 January 2025, if the proposal is adopted. The tax will apply to a person either resident in Kenya or having a permanent establishment and is a member of a multinational group with a consolidated annual turnover of 750M Euro or more in at least two of the four years immediately preceding the tested year of income.

This proposal aligns with the implementation of the OECD Two-Pillar Solution to reform international tax rules, including the Global Anti-Base Erosion (GloBE) rules, by the OECD Inclusive Framework on BEPS, of which Kenya is a member. It is expected that further guidelines on the implementation of the provision will be issued if the proposal is adopted.

### Replacement of Digital Services Tax with Significant Economic Presence Tax

The Bill further proposes to repeal the Digital Service Tax (DST) and replace it with a tax known as Significant Economic Presence Tax (SEPT) effective 1 January 2025. SEPT shall be payable by a non-resident person whose income from the provision of services is derived from or accrues in Kenya through a business carried out over a digital marketplace. A digital marketplace has been defined as an online or electronic platform which enables selling of goods, property or provision of services.

For the purpose of calculating SEPT, the taxable profit of a person liable to pay the tax shall be deemed to be 20% of the gross turnover. Using a corporate tax rate of 30%, this translates into an effective tax rate of 6%. This is significantly higher than the current DST rate of 1.5%.

By replacing DST with SEPT, Kenya is likely considering the agreement by the OECD's Inclusive Framework to remove unilateral measures like DST for taxing digital activities. The increase in the effective tax rate will be a concern for entities in scope and will also lead to an increased compliance burden for operators who will be required to file a return and make payments monthly.

### Introduction of withholding tax on payments made by the owner or operator of a digital marketplace or platform

Effective 1 July 2024, the Finance Bill proposes that where a resident or non-resident person being the owner or operator of a marketplace or platform makes payments to vendors in respect of digital content monetisation, goods, property or services, the amount thereof shall be deemed to be income which accrued in or was derived from Kenya. Accordingly, the payment to the resident or non-resident vendor shall be subject to withholding tax at the rate of 20% for non-residents and 5% for residents. This provision is a bit ambiguous as it does not specify that the payments in questions must have originated from Kenya.

#### PwC observation:

The Minimum Top-up Tax appears aligned to the OECD Model rules. However, the SEPT effectively moves the DST rate from 1.5% of turnover to 6% of turnover, leading to a significant increase in tax costs for MNEs within scope. Lastly, payments made to vendors through a marketplace or online platform shall be subject to withholding tax in Kenya.

要聞

Administrative  
行政

## 澳洲 資本弱化規則的最新發展

澳洲稅務局(ATO)擬議提供指南，說明局長(Commissioner)對新資本弱化和債務扣除創建規則(debt deduction creation rule) 關鍵內容的觀點。ATO在最新進展的網頁中，強調了迄今為止在徵詢意見過程中提出的一些關鍵問題，包括：

- 與適用第三方債務測試有關的問題；
- 移轉訂價規則與資本弱化規則之間的相互作用；
- 對特定重組適用一般反避稅規則和債務扣除創建規則中的具體方案條款。

這次徵詢活動結束後，澳洲稅務局將繼續與利害關係人合作，就具體公共建議和指南產品的發展進行溝通。關於潛在的指南議題、優先事宜和表單的徵詢活動已於2024年4月30日結束。

另外，澳洲稅務局也發布了一份技術討論文件，內容涉及將風險加權資產(risk-weighted assets, RWA)歸屬於外國銀行澳洲分行，以實現資本弱化的目的。文件涉及用於計算外來投資實體(ADI)最低資本額的避風港公式。此討論文件的主要目標是協助制定ATO關於RWA歸屬的觀點，這將為納稅義務人提供關於資本弱化條款可接受方法的確定性。討論文件還列出了ATO在資本弱化的合理信任審查中會接受的預期支持文檔。徵詢意見的最終日期是2024年5月31日。

### 資誠觀點

關注法規更新並了解未來發展至關重要，因為可能會影響企業的合規要求和納稅義務。了解事態發展還可以幫助企業有效地因應資本弱化規定。



## Australia

### Recent developments of ATO's thin capitalisation rules

The Australian Tax Office (ATO) is proposing to provide guidance setting out the Commissioner's views on, and approach to, key aspects of the new thin capitalisation and debt deduction creation rules. In its latest update to its advice under development page, the ATO has highlighted some of the key issues raised in its consultation so far, including:

- Issues relating to application of the third-party debt test;
- The interaction between transfer pricing rules and thin capitalisation rules;
- The application of general anti avoidance rules and the specific schemes provision in the debt deduction creation rules to certain restructurings.

Following this consultation, the ATO will continue to engage with stakeholders on the development of specific public advice and guidance products. Consultation on potential guidance topics, prioritisation and form closed 30 April 2024.

In addition, the ATO has released a technical discussion paper regarding the attribution of risk-weighted assets (RWA) to Australian branches of foreign banks for thin capitalisation purposes. The paper is about the safe harbour formula used to work out the minimum capital amount of inward investing entities (ADIs). The discussion paper's primary objective is to assist in developing an ATO view on the attribution of the RWA, which will provide taxpayers with clear expectations as to the acceptable approach for purposes of the thin capitalisation provisions. It also sets out the expected supporting documentation that ATO will accepted for Justified Trust reviews in respect of thin capitalisation positions. The final date for comments is 31 May 2024.

#### PwC observation:

It's crucial to pay attention to these updates and understand these developments as they could affect your compliance requirements and tax obligations. Understanding the developments also could help you navigate thin capitalization provisions effectively.





## 比利時

### 第一個比利時支柱二合規的里程碑

2023年12月，比利時在官方公報上發布法律之後，正式實施了支柱二規則，為跨國公司和大型國內集團引入了最低稅負制。適用範圍內的集團必須在申報系統((Kruispuntbank van Ondernemingen / Banque Carrefour des Entreprises)完成登記。

支柱二適用範圍內的跨國公司和大型國內集團必須提交支柱二通知表格，包括：

1. 集團一般資訊，例如名稱、會計年度、地址等。
2. 合併財務報表所使用的資訊
3. 所有權結構的詳細資訊，包括最終母公司(UPE)、中間層母公司(IPE)、部分持股的母公司(POPE)及其子公司等實體
4. 集團聯絡人資訊

另外要注意的是，比利時議會於2024年5月2日通過了旨在制定各種稅務規定和修正上述2023年12月19日最低稅負制的法律。該法律實施了OECD於2023年7月和12月發布的行政指南，並修正了創新收入扣除制度(the innovation income deduction regime)。

#### 資誠觀點

跨國或大型國內集團在進入支柱二規定適用範圍的財務年度開始後30天內，必須進行通知。對於已適用支柱二規則的集團(例如自2024年1月1日起)，第一次通知必須在2024年5月15日皇家法令在比利時官方公報上發布後的45天內進行。考慮到申報期限很短，需要立即採取行動。



# Belgium

## First Belgian Pillar Two compliance milestone

Last year, [Belgium officially enforced the Pillar 2 rules](#) introducing a minimum tax for multinational companies and large domestic groups further to the publication of the law in the Belgian Official Gazette in December 2023. To comply with the requirements, groups in scope of the rules have to register at the Crossroads Bank for Enterprises (Kruispuntbank van Ondernemingen / Banque Carrefour des Entreprises).

Multinational companies and large domestic groups in scope of Pillar Two will have to submit a Pillar Two notification form including:

1. General group information, such as group name, fiscal year, address etc.
2. Information on the type of consolidated financial statements
3. Detailed information on the ownership structure, including the entities that are (an) ultimate parent entity (UPE), intermediate parent entity (IPE), partially-owned parent entity (POPE) and their subsidiaries
4. Information on the group point of contact

In addition, note that the law establishing various tax provisions and amending the mentioned law of 19 December 2023 was adopted by the Belgian Parliament on 2 May 2024. This law implements some of the [additional Administrative Guidance](#) published by the OECD in July and December 2023 as well as [adjustments to the innovation income deduction regime](#).

For more information see our [PwC Insight](#).

### PwC observation:

The notification must be made no later than 30 days after the start of the fiscal year for which the multinational or large domestic group enters into the scope of Pillar Two. For those who are already subject to Pillar Two (e.g. as from 1 January 2024), the first notification will need to happen at least 45 days after the publication of the Royal Decree of 15 May 2024 in the Belgian Official Gazette. Given the short filing window, immediate action is required.



## 芬蘭

### 擬議為大型工業投資提供新的稅額抵免

芬蘭政府擬議為大型工業投資提供高達1.5億歐元的臨時稅額抵免，以支持向碳排的淨零經濟(Net Zero)的轉型。

4月，芬蘭政府宣布了2025-2028年總體政府財政計劃，其中包括一項成長計劃以支持芬蘭的可持續經濟成長。作為成長計劃的一部分，政府正在計劃對大型工業投資提供臨時稅額抵免，例如電池和氫氣項目以及無化石鋼鐵業(fossil-free steel)。雖然政府的主要目標是促進向淨零經濟的轉型，但也旨在增強芬蘭在吸引工業投資方面的競爭地位。

初步而言，稅額抵免最高可達總投資額的20%，每項投資最高可達1.5億歐元。租稅優惠將針對截至2025年12月31日之前決定的新投資項目而給予。通過適用租稅優惠，企業將被允許從2028年及以後的企業所得稅負中扣除部分投資成本。立法程序將確定稅額抵免的技術要求和細節。

該優惠措施是由歐盟暫時性危機與轉型架構(Temporary Crisis and Transition Framework)所支持的，該架構支持對向淨零經濟轉型至關重要的部門採取的措施。

#### 資誠觀點

最高1.5億歐元的潛在稅額抵免對於芬蘭吸引新的工業投資具有重要的獎勵作用。透過支持大量綠色工業投資，預計將增強芬蘭的競爭力。

然而，給予稅額抵免的要求需要進一步明確和分析，包括定義合格的綠色投資等面向。預計部分投資成本可以從未來年度的應納稅額中扣除，從2028年開始。因此，實際是否可享受稅額抵免將取決於新投資的盈利能力，以及可享受該稅額抵免的時間範圍。另外，要利用稅額抵免，必須在2025年12月31日之前做出投資決定。另外，該稅額抵免可能導致支柱二下的額外稅負。

計劃中的稅額抵免可能為芬蘭的大型綠色工業投資帶來巨大的好處。預計財政部將在未來幾週內發布更多細節。





## Finland

### Proposed new tax credit for large industrial investments

The Finnish Government proposed a temporary tax credit of up to EUR 150 million for large industrial investments that support the transition to a net zero economy.

In April, The Finnish government announced the General Government Fiscal Plan for 2025–2028, which includes a growth package to support sustainable economic growth in Finland. As part of the growth package, the government is planning a temporary tax credit for large industrial investments that support the transition to a net-zero economy, such as battery and hydrogen projects, as well as fossil-free steel industry. While the government's primarily goal is to promote the transition to a net-zero economy, it also aims to enhance Finland's competitive position in attracting industrial investments.

Preliminarily, the tax credit could be granted for up to 20% of the total investment amount, with a maximum of EUR 150 million per investment. The tax incentive would be granted in respect of new investment projects decided by 31 December 2025. By applying the tax credit, the company would be allowed to deduct a portion of their investment costs from its corporate income tax liability beginning in tax year 2028 and onwards. The legislative process will define the technical requirements and details of the tax credit.

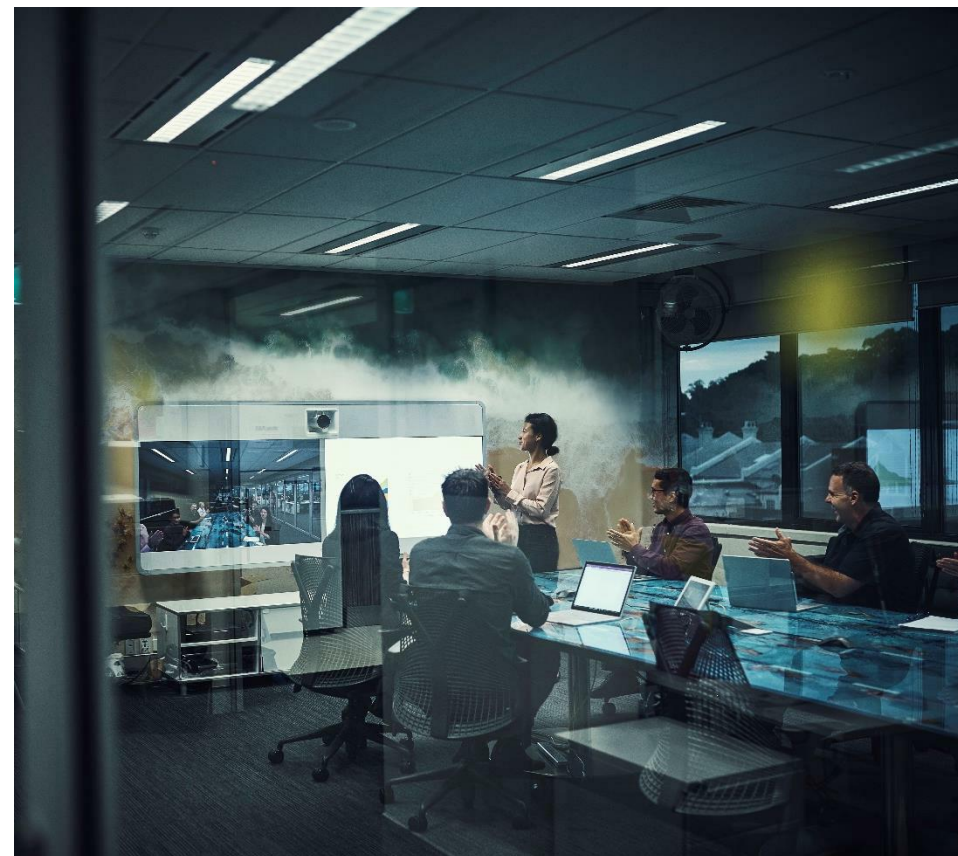
The incentive is enabled by the EU's Temporary Crisis and Transition Framework which supports measures in sectors that are key for the transition to a net-zero economy.

#### PwC observation:

The potential tax credit with a maximum amount of EUR 150 million is a significant incentive to attract new industrial investments to Finland. By supporting substantial green industrial investments, it is anticipated to enhance Finland's competitiveness.

However, the requirements of granting a tax credit need further clarification and analyses including aspects such as defining eligible green investments. It is anticipated that part of the investment costs could be deducted from taxes payable in future years, starting from 2028. Thus, the actual possibilities to utilize the tax credit will depend on the profitability of the new investment as well as the timeframe available for the utilization of such tax credit. In addition, the possibility to utilize the tax credit requires that the investment decision can be made prior to 31 December 2025. Further, it is possible that the credit could result in Top-up Taxes payable for Pillar Two purposes.

The planned tax credit may provide a significant benefit for large green industrial investments in Finland. Further details are expected to be issued by Ministry of Finance in the coming weeks.



## 美國

### 財政部發布Section 897下針對國內控制合格投資實體的最終法規

2024年4月24日，財政部和國稅局發布了Section 897下的國內控制合格投資實體(domestically controlled qualified investment entities, DC QIE)定義的最終法規(TD 9992)。最終法規提供了過渡規則，主要影響持有QIE股票的外國人，如果QIE不受國內控制，則該QIE中的資產將成為美國不動產利益(USRPI)。

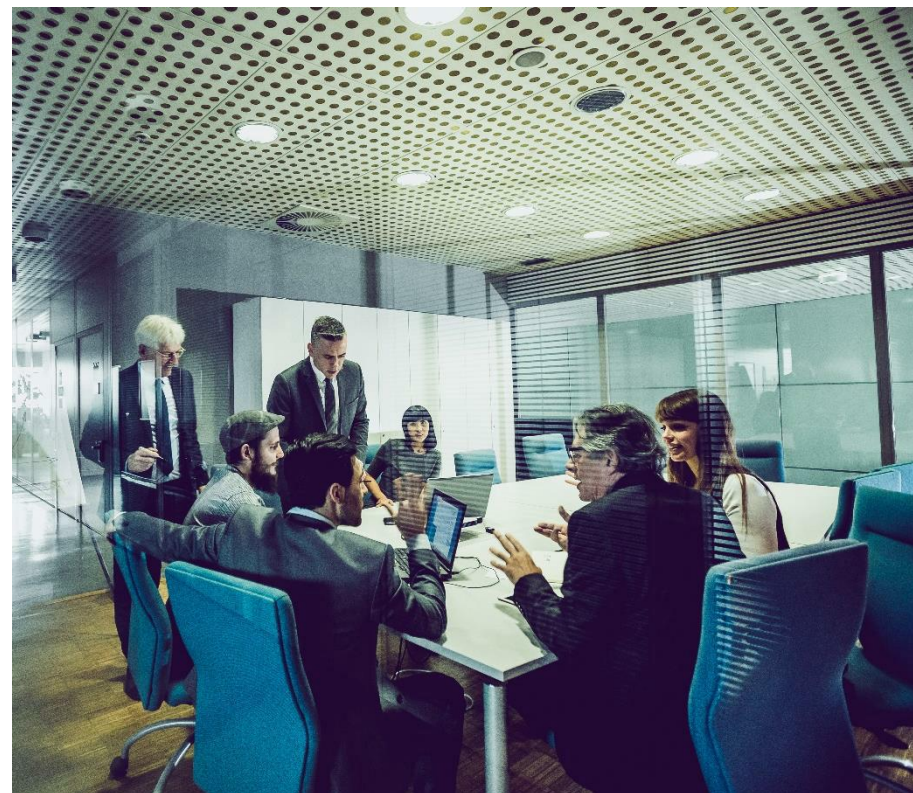
最終法規最終確定了2022年12月29日發布的擬議法規(擬議法規)，但擬議法規中涉及Section 892豁免的部分除外(將制定單獨的規則)。最終規定於2024年4月25日生效。

為了確定QIE中的外資持股比例，最終法規更新了國內公司穿透規則(look-through rule)的穿透處理的門檻。與擬議法規中規定的“外資控制的國內公司”不同，最終法規對“外資控制的國內公司”進行穿透處理，“外資控制的國內公司”被定義為任何非公開的國內C類公司，如果外國人直接或間接持有該公司已發行股票公平市場價值50%以上(從擬議法規中的25%修改而來)(即「最終國內公司穿透規則」)。

最終法規還採用了一項過渡規則，即在十年內，只要滿足特定要求，現有架構就可以免受最終國內公司穿透規則的影響。

#### 資誠觀點

進行DC QIE分析並將美國公司視為「非穿透」實體的納稅義務人應重新審視其分析，以確定根據最終法規更新的穿透門檻的影響。非傳統房地產投資信託基金(REITs)應考慮進行美國房地產控股公司(USRPHC)分析，以確保最終法規導致REITs不再受國內控制。





## United States

### Treasury releases Section 897 final regulations addressing domestically controlled qualified investment entities

Treasury and the IRS on 24, April 2024, released final regulations (TD 9992) regarding the definition of domestically controlled qualified investment entities (DC QIE) under Section 897. The final regulations provide much needed transition rules and primarily affect foreign persons that own stock in a QIE that would be a United States real property interest (USRPI) if the QIE were not domestically controlled.

The final regulations finalize the proposed regulations published on 29 December, 2022 (Proposed Regulations), other than the portions of the proposed regulations addressing the Section 892 exemption (which will be addressed in a separate rulemaking). The final regulations are effective 25 April 2024.

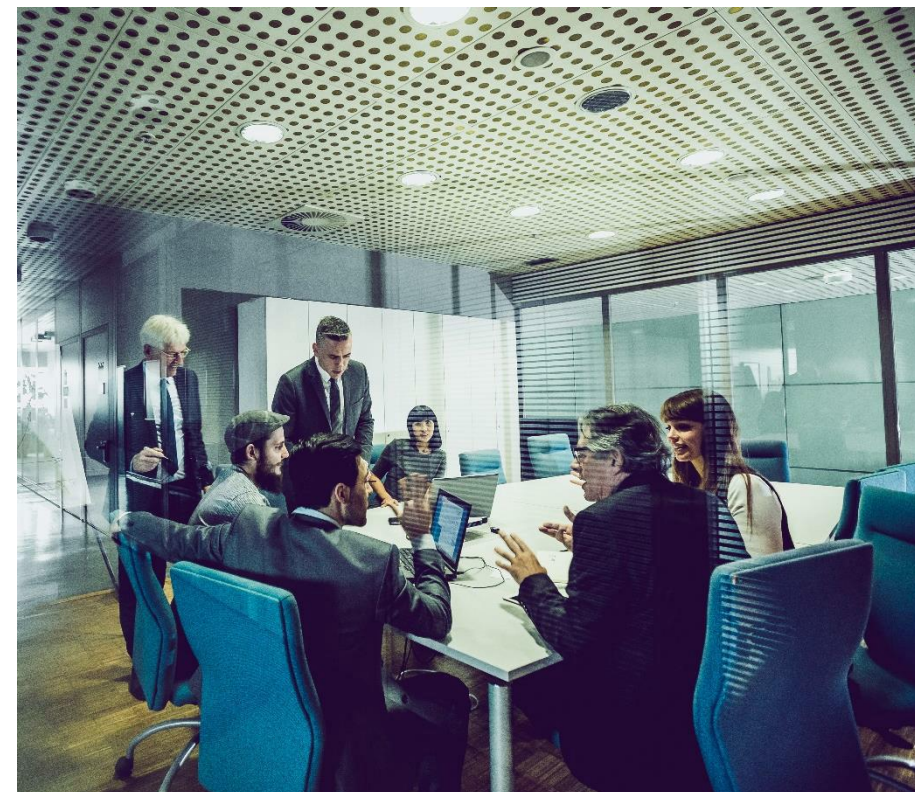
For purposes of determining the foreign ownership percentage in a QIE, the final regulations update the threshold for look-through treatment with respect to the domestic corporation look-through rule. Rather than a 'foreign-owned domestic corporation,' as provided in the Proposed Regulations, the final regulations apply look-through treatment with respect to a 'foreign-controlled domestic corporation,' which is defined as any non-public domestic C corporation if foreign persons hold directly or indirectly more than 50% (modified from 25% in the Proposed Regulations) of the fair market value of that corporation's outstanding stock (the 'final domestic corporation look-through rule').

The final regulations also adopt a transition rule that, for a ten-year period, exempts existing structures from the final domestic corporation look-through rule, provided they meet certain requirements.

For more information see our [PwC Insight](#).

#### PwC observation:

Taxpayers that conducted a DC QIE analysis treating a US corporation as a 'non-look-through' person should revisit their analysis to determine the impact of the updated look-through threshold per the final regulations. Non-traditional real estate investment trusts (REITs) should consider undertaking a US real property holding corporation (USRPHC) analysis to the extent the final regulations cause the REIT to no longer be domestically controlled.



## 美國

### 拜登政府宣布對中國進口商品加徵關稅

5月14日，拜登總統宣布，根據1974年貿易法的Section 301，對來自中國的180億美元進口商品實施一系列增加關稅的措施。白宮當天發布了一份事實清單(Fact Sheet)，闡述了增加關稅的目的和細節。事實清單指出，拜登總統是根據美國貿易代表(USTR)進行的深入調查而採取的行動，以保護美國工人和美國企業免受中國不公平貿易行為的影響。USTR與5月14日發布了一份193頁的報告，作為其長期開展的301調查的總結，報告標題為「對301調查所採取行動的四年審查：中國與技術移轉、智慧財產權與創新相關的行為、政策與實務做法」。

除了作為推出新關稅的依據外，報告還指出，USTR於2022年3月28日恢復的352個過期產品關稅豁免將於2024年5月31日再次到期。該報告並未表明USTR打算如何處理這些即將到期的豁免，但USTR宣布計劃在近期發布一份聯邦公報通知，解釋這些豁免條款的處理。

關稅的增加將影響到包括鋼鐵和鋁、半導體、電動車、電池、關鍵礦物、太陽能電池、集裝箱裝卸橋和醫療產品在內的行業。新關稅稅率將根據產品的不同而有所變化，從25%到100%不等。關稅的增加將大幅提高從中國進口產品的成本，並可能對依賴這些產品的美國供應鏈和市場產生影響。352個產品的豁免將於5月31日到期，這也將提高從中國進口受影響產品的成本，並可能影響美國供應鏈和市場。

#### 資誠觀點

進口、製造或使用受影響產品的美國企業應評估關稅增加對其營運、現金流和競爭力的影響，並探索潛在的緩解策略，例如多元化供應或生產來源，或將關稅轉嫁給客戶或供應商。美國企業也應關注美中貿易關係的發展以及中國或其他貿易夥伴可能做出的回應，例如報復、訴訟或談判。





## United States

### Biden Administration announces tariff hikes on Chinese imports

President Biden announced on 14 May a series of tariff increases on \$18 billion of imports from China under Section 301 of the Trade Act of 1974 (Section 301). The White House on the same day released a Fact Sheet setting forth the purpose and the details of the increases. The Fact Sheet notes that President Biden is taking this action based on an in-depth review undertaken by the United States Trade Representative (USTR) to protect American workers and American companies from China's unfair trade practices. The USTR's findings were published in a 193-page report the USTR released 14 May as the culmination of its lengthy Section 301 investigation, entitled Four-Year Review of Actions Taken in the Section 301 Investigation: China's Acts, Policies, and Practices Related to Technology Transfer, Intellectual Property, and Innovation.

In addition to serving as the basis for the newly proposed tariffs, this extensive report also notes that 352 formerly expired product exclusions that were reinstated by the USTR on 28 March, 2022, will expire again on 31 May, 2024. The report does not indicate what the USTR intends to do about these expiring exclusions, but the USTR has announced that it is planning to issue a Federal Register Notice in the near future that will explain what will happen to these exclusions.

The tariff increases will affect a range of strategic sectors, such as steel and aluminum, semiconductors, electric vehicles, batteries, critical minerals, solar cells, ship-to-shore cranes, and medical products. The tariff rates will vary from 25% to 100%, depending on the product. The tariff increases will raise significantly the costs of importing these products from China and may disrupt US supply chains and markets that rely on them. The expiration of 352 product exclusions on 31 May also will raise the costs of importing the affected products from China and may disrupt US supply chains and markets that rely on them.

For more information see our [PwC Insight](#).

#### PwC observation:

US companies that import, manufacture, or use the affected products should assess the impact of the tariff increases on their operations, cash flows, and competitiveness, and explore potential mitigation strategies, such as diversifying their sources of supply or production, or passing on the costs to their customers or suppliers. US companies also should monitor the developments of the US-China trade relations and the possible responses from China or other trade partners, such as retaliation, litigation, or negotiation.



要聞

Judicial  
司法

## 墨西哥

### 墨西哥最高法院關於BEPS利息扣除限制的判例

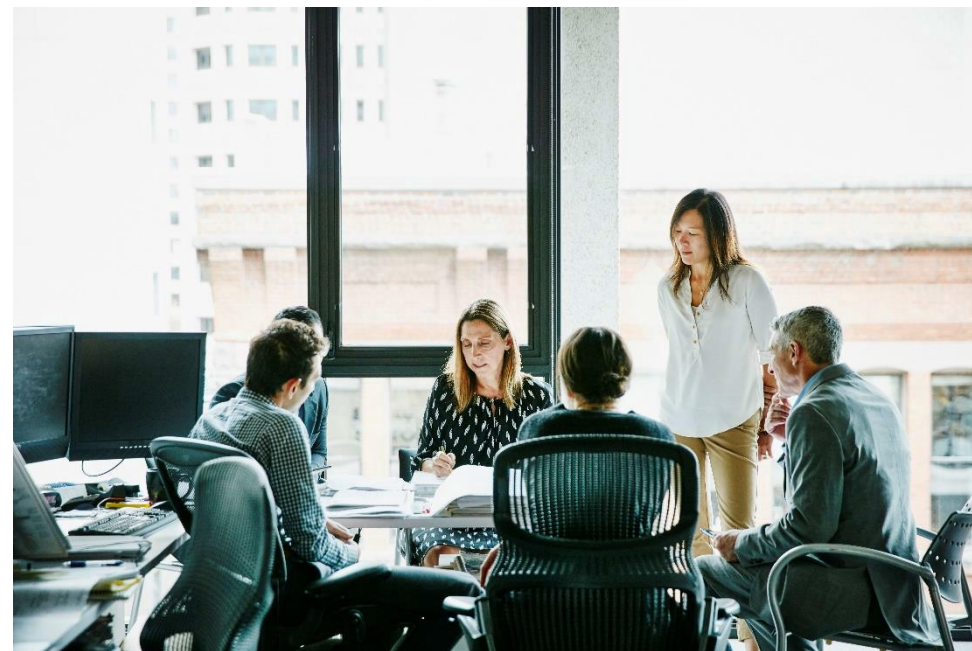
作為2020年租稅改革的一部分，墨西哥稅法中引入了BEPS(稅基侵蝕與利潤移轉)措施。這些措施包括一項限制淨利息費用扣除的規則，根據BEPS第4號行動計畫的建議，將稅上淨利息費用的扣除限制在經調整的應稅利潤的30%以下。不可扣除的金額可遞延10年。

作為對採用上述規則的回應，墨西哥納稅義務人針對該規則的違憲性提起了聯邦禁令，認為該規則違反了不同的憲法原則，例如：確定性、相稱性、合理性和與計算的組成部分有關的平等性。最近，墨西哥最高法院發布一項判例，認為調整後的應稅利潤的計算機制來確定利息扣除上限，符合法律規定，並應按照墨西哥憲法的規定為納稅義務人提供法律確定性。

據墨西哥最高法院稱，一名墨西哥納稅義務人針對法院就間接聯邦禁令發布的不利裁判提出上訴。納稅義務人辯稱，調整後的應稅利潤計算違反了合法性和法律確定性原則，因為據稱，這項計算是基於已包含利息費用扣除的應稅利潤。法院以不利於納稅義務人的結果解決了該上訴，考慮到計算機制本身包括將利息費用加回來以確定調整後的應稅利潤，因此調整後應稅利潤的計算並不違反這些原則。

#### 資誠觀點

墨西哥納稅義務人提起的聯邦禁令，旨在質疑受BEPS啟發的利息扣除限制是否符合憲法的各種規定，但沒有給納稅義務人帶來有利的結果。考慮到這些條款已獲得墨西哥最高法院的憲法批准，墨西哥公司應更加重視遵守該規則，並進行適當的模擬和規劃，以了解這一限制帶來的稅務影響以及在考慮到利息扣除遞延的情況下，可能需考慮的淨營業虧損的估值準備金。



## Mexico

### Mexican Supreme Court jurisprudence regarding the BEPS-inspired interest deductibility limitation

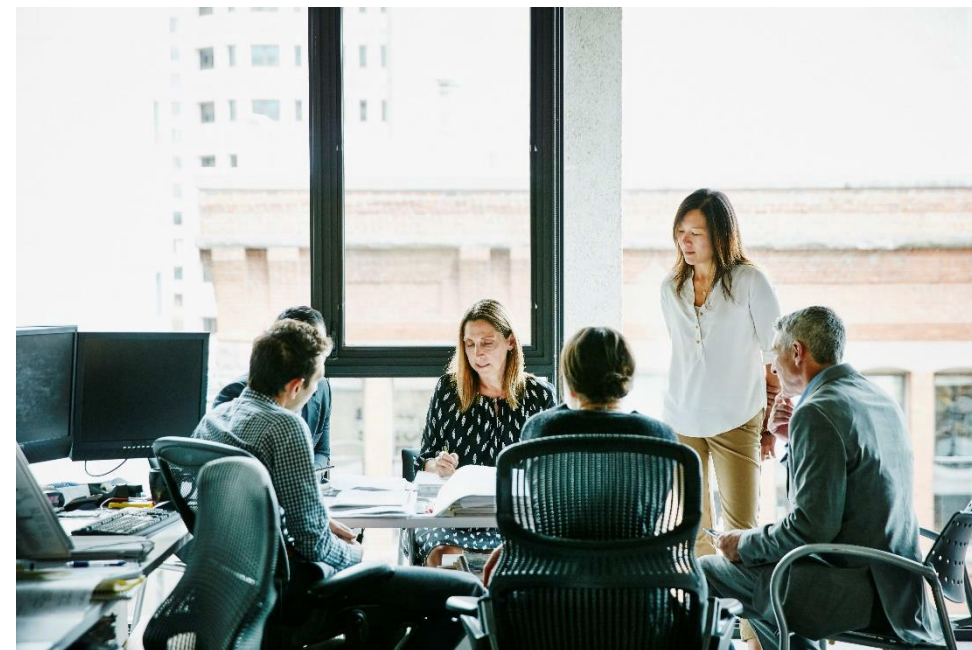
As part of the 2020 Tax Reform, BEPS-inspired measures were introduced in the Mexican tax legislation. These measures include the incorporation of a rule limiting the deductibility of the net interest expense (interest taxable revenue less interest expense less an MXN\$20 million de minimis amount) under a 30% adjusted taxable profit threshold, which is based on the BEPS Action 4 recommendations. The non-deductible amounts are subject to a 10-year carryforward.

In response to the adoption of the above rule, Mexican taxpayers filed Federal injunctions against the unconstitutionality of this rule arguing the violation of different Constitutional principles, such as: certainty, proportionality, reasonableness, and equality with respect to the components of said computation. Recently, the Mexican Supreme Court issued a jurisprudence ruling that the adjusted taxable profit mechanics to determine the interest deductibility cap, comply with the law and should indeed provide legal certainty to the taxpayers as set forth in the Mexican Constitution.

According to the Mexican Supreme Court, a Mexican taxpayer filed an appeal against an unfavorable resolution issued by the Court regarding an indirect Federal injunction. The taxpayer argued that the adjusted taxable profit computation violates the lawfulness and legal certainty Constitutional principles, since allegedly, this computation is based on a taxable profit that already includes the interest expense deduction. This appeal was solved by the Court with an unfavorable outcome for the taxpayer, considering that the mechanics of the computation itself include an add back of the interest expense deduction to determine the adjusted taxable profit, so the computation of the adjusted taxable profit does not violate those principles.

#### PwC observation:

The Federal injunctions filed by the Mexican taxpayers to controvert whether the BEPS-inspired interest deductibility limitation is constitutional in respect of various of its provisions have not resulted in a favorable outcome for taxpayers. Considering that these provisions have a constitutional approval from the Mexican Supreme Court, it becomes more relevant that the Mexican companies align with this rule and keep appropriate modelling and planning exercises that would allow them to understand the tax effects resulting from the limitation and the potential valuation allowances that would have to be considered for net operating losses considering interest deduction carryforwards.





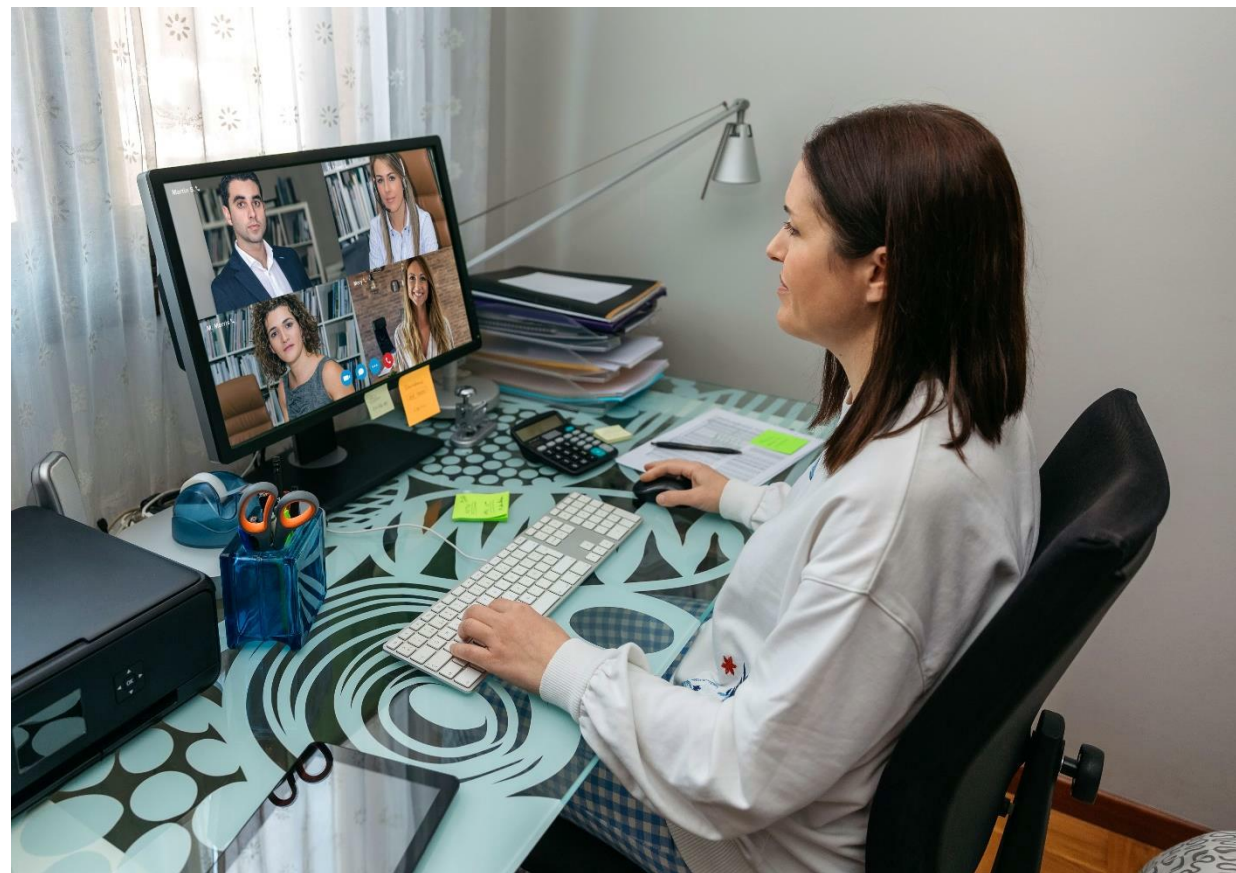
## 英國

### 上訴法院關於利息扣除的裁判

英國上訴法院(CoA)最近就Blackrock Holdco 5 LLC訴英國稅務海關總署(HMRC)案做出了裁判。該裁判涉及多個關於企業借款利息扣除的重要問題，包括英國的不允許目的規則(unallowable purpose rule)和英國企業借款相關的移轉訂價規則的某些方面。這是一個重要的裁判，因為這兩個領域在實務中都持續受到HMRC的積極挑戰。

#### 資誠觀點

關於不允許目的規則，儘管HMRC在案件事實上獲勝，但納稅義務人可能會發現，法院判決的幾個方面為HMRC在實務中持續積極關注的領域提供了有益的澄清。就移轉訂價而言，對納稅義務人來說是一個勝利；然而，集團在進行移轉訂價分析時，特別是存在借款實體是否能控制其所依賴的收入流的問題的情況下，謹慎評估集團內交易的風險狀況仍然很重要。



## UK

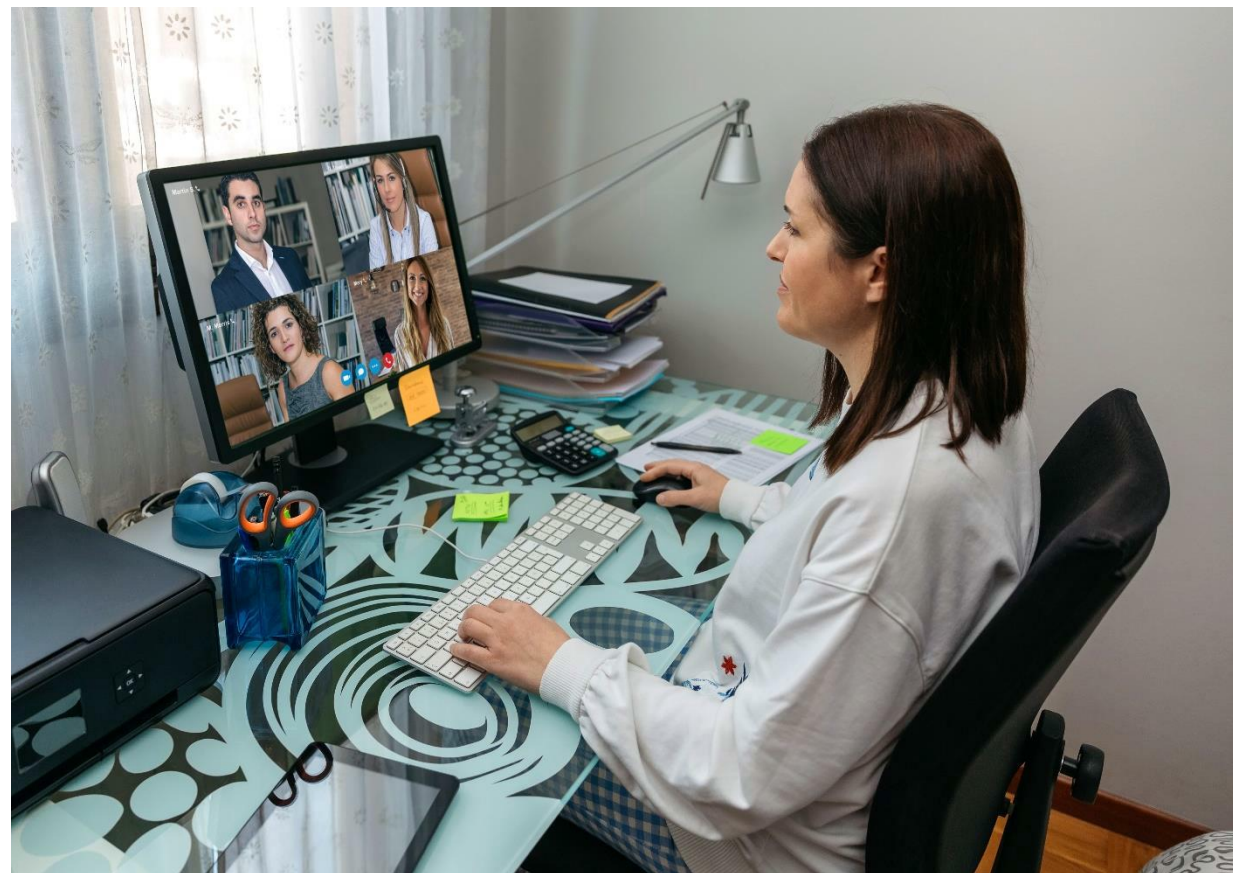
### Court of Appeal decision on interest deductibility

The UK Court of Appeal (CoA) recently handed down its decision in *Blackrock Holdco 5 LLC v HMRC*. This decision deals with a number of important questions regarding the deductibility of interest on corporate borrowing – the UK's unallowable purpose rule and aspects of the transfer pricing rules to UK corporate borrowing. This is a significant decision as both of those areas continue to be actively challenged by HMRC in practice.

For more information see our [PwC Insight](#).

#### PwC observation:

In relation to the unallowable purpose rule, although a win for HMRC on the facts of the case, taxpayers may find that several aspects of the court's decision provide helpful clarity about an area that continues to be actively raised by HMRC in practice. In relation to transfer pricing, this represented a win for the taxpayer; however, it remains important for groups to carefully assess the risk profile of intragroup transactions when undertaking a transfer pricing analysis, particularly in cases where there may be questions over a borrowing entity's ability to control an income stream on which it is dependent.



要聞

OECD/EU  
經合組織/歐盟



## 歐盟

### 歐盟財長同意FASTER，但歐盟議會需要在修正後重新協商

2024年5月14日，歐盟財長們通過了更快速及安全的超額扣繳稅款減免(FASTER)指令。FASTER妥協提案旨在解決雙重課稅和行政負擔問題，以及可能與證券投資相關的稅務詐欺和濫用問題，從而阻礙資本市場聯盟(CMU)的發展。儘管歐盟議會已就批准該提案達成共識，但近幾個月對該提案進行的多次修正意味著需要就更新後的提案再次徵求議會的意見。

FASTER指令的目標和野心很明確，建立一個更快速、更安全的減免機制，廣泛適用於所有歐盟市場，為CMU做出貢獻。一些要素，例如建立及發放通用的數位稅務居民證(eTRC)，顯然是有益的，並有望很快得到採用。該提案的其他部分很難(或不可能)獲得一致通過。因此，出現了一些妥協，例如引入市值比例，這意味著實施將不會是統一的或普遍的。另外，將開始日期推遲到六年後也令人失望。



#### 資誠觀點

認證金融中介機構(CFI)的申報和責任義務的目的是減少詐欺，這對於CFI來說實施起來將很複雜，可能導致成本間接轉嫁給投資者。在CFI目前正在進行的全面內部轉型計劃的背景下，隨著新的營運模式和流程的建立、部署和實施，對這些要求的認識至關重要。

## European Union

### EU Finance Ministers agree on FASTER but EU Parliament needs to be reconsulted following changes

On 14 May 2024 the EU Finance Ministers agreed on the Faster and Safer Relief of Excess Withholding Taxes (FASTER) Directive. The [FASTER compromise proposal](#) seeks to address the problems of double taxation and administrative burden, as well as tax fraud and abuse that can be linked to securities investments, thus hampering development of the Capital Markets Union (CMU). Although the EU Parliament had already reached consensus approving the proposal, the number of changes made to the proposal in recent months means that the Parliament will need to be consulted again on the updated proposal.

The aims and ambition of the FASTER Directive are clear – that of a faster and safer relief mechanism that would apply broadly across all EU markets, contributing to the CMU. Some elements, such as the creation and delivery of a common digital tax residence certificate (eTRC), clearly will be beneficial and hopefully will be adopted quickly. On other parts of the proposal, it has been difficult (or impossible) to secure unanimous approval. Therefore, there have been a number of compromises, such as the introduction of the market capitalisation ratio, which means the implementation will not be uniform or ubiquitous. Also, the push back of the start date to six years from now is disappointing.

For more information see our [Tax Policy Alert](#).



#### PwC observation:

The reporting and liability obligations for certified financial intermediaries (CFIs), implemented with the intention of fraud reduction, will be complex for CFIs to implement, possibly resulting in costs being passed through to investors indirectly. In the context of the sweeping internal transformation programmes that CFIs currently are undertaking, awareness of these requirements is vital, as new operational models and processes are created, deployed and implemented.

## 歐盟

### 歐盟執委會(European Commission)根據外國補貼條例啟動首次調查

歐盟執委會發布第一份關於外國補貼條例(FSR)的政策簡報以及自申報制度開始以來的100天內處理了第一批案件。自2024年2月起，歐盟執委會根據FSR行使權力，啟動了三項深入調查，宣布首次依職權調查，並對外國補貼潛在的市場扭曲作用進行了突擊檢查。

這些深入調查是在參與歐盟招標的中國經濟營運商向歐盟執委會提交通知之後進行的。第一次深入調查於2024年2月16日進行，涉及保加利亞交通和通訊部啟動的公共採購程序，涉及提供多輛電動推拉列車以及相關維護和員工培訓服務。在宣布第一次深入調查後，該子公司撤回了其投標。接下來的兩項深入調查日期為2024年4月3日，涉及羅馬尼亞承包機構為設計、建造和營運羅馬尼亞光伏園區(裝置容量為454.97兆瓦)而啟動的公共採購程序。此計畫部分由歐盟現代化基金資助。

另外，歐盟執委會在2024年4月9日宣布，已根據FSR啟動首次職權調查。此次調查的重點是風力渦輪機的中國供應商，涉及西班牙、希臘、法國、羅馬尼亞和保加利亞風力發電場的擴建。2024年4月23日，歐盟執委會對在歐盟活躍生產和銷售安全設備的公司場所進行了首次突擊外國補貼檢查。突擊檢查是對涉嫌扭曲性外國補貼的初步調查步驟。如果執委會發現存在扭曲性外國補貼的充分跡象，將展開深入調查。



#### 資誠觀點

第一批案件說明了歐盟執委會並不害怕在FSR下以更簡潔的方式使用其廣泛的權力。根據FSR的規定，歐盟執委會可根據其對一家公司可能接受了扭曲內部市場的外國補貼的懷疑，就可以進行未經通知的外國補貼檢查。除此之外，這些案件也符合歐盟執委會強硬立場的大趨勢。對於跨國公司來說，數據準備比以往任何時候都更加重要，以確保歐盟執委會順利、及時地進行評估。



## European Union

# European Commission Initiates First Investigations Under the Foreign Subsidies Regulation

The European Commission has not been idle after the publication of its first [policy brief about the Foreign Subsidies Regulation](#) (FSR) and first cases addressed in the 100 days since the reporting regime began. Starting February 2024, the European Commission has launched three in-depth investigations, announced its first ex officio investigation and carried out unannounced inspections into the potentially market distortive role of foreign subsidies, by exercising its powers under the FSR.

The in-depth investigations follow notifications submitted to the European Commission by economic operators from China that participate in an EU tender. The first in-depth investigation dated 16 February 2024, related to a public procurement procedure launched by Bulgaria's Ministry of Transport and Communications, relating to the provision of several electric push-pull trains as well as related maintenance and staff training services. Following the announcement of the first in-depth investigation, the subsidiary withdrew its bid. The following two in-depth investigations dated 3 April 2024, relate to a public procurement procedure launched by a Romanian contracting authority for the design, construction and operation of a photovoltaic park in Romania, with an installed power of 454.97 MW. This project is partially financed by the EU Modernisation Fund.

Moreover, the European Commission announced on 9 April 2024 that it had launched its first ex officio investigation under the FSR. The investigation focuses on Chinese suppliers of wind turbines and relates to the expansion of wind farms in Spain, Greece, France, Romania and Bulgaria. On 23 April 2024, the European Commission carried out its first unannounced foreign subsidies inspections at the premises of a company active in the production and sale of security equipment in the European Union. Unannounced inspections are a preliminary investigative step into suspected distortive foreign subsidies. If the Commission were to find sufficient indications of the existence of distortive foreign subsidies, it will open an in-depth investigation.

For more information see our [PwC Webpage](#).



### PwC observation:

The first cases illustrate that the European Commission is not afraid to use its extensive powers under the FSR with brevity. It is sufficient for the European Commission to carry out unannounced foreign subsidies inspections based on its sole indications that a company may have received foreign subsidies that could distort the internal market pursuant to the FSR. Next to that, the cases fall within a wider trend of assertive attitude by the European Commission. More than ever, data readiness is key for multinationals to ensure a smooth and timely assessment by the European Commission.



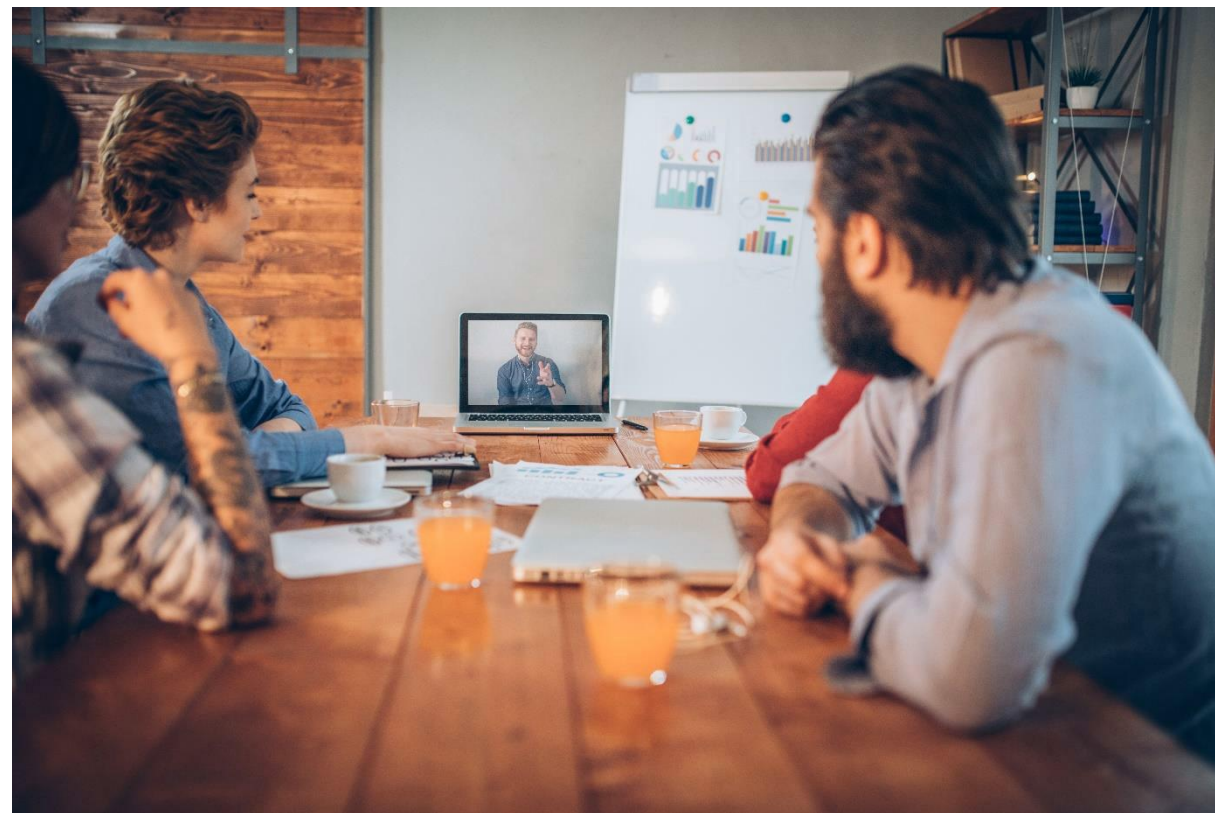
## OECD

### OECD發布支柱二GloBE合併逐條注釋和釋例

2024年4月25日，OECD發布了支柱二全球反稅基侵蝕(GloBE) 示範規則的合併逐條注釋(Consolidated Commentary)，其中納入了包容性架構(IF)從2022年3月到2023年12月所發布的行政指南。逐條注釋旨在為稅務機關和納稅義務人提供關於GloBE示範規則的說明和適用指南，而GloBE示範規則旨在確保大型企業在其營運的每個租稅管轄區所產生的所得繳納最低水平的稅額。OECD也發布了最初於2022年3月發布的更新說明性釋例，包括作為IF在2023年12月底之前批准的各種行政指南的一部分而制定的釋例。

#### 資誠觀點

隨著2024年第一季的結束，一些租稅管轄區已開始實施支柱二，跨國企業必須估計和揭露支柱二對中期和年度報告期間的影響。鑒於各國正在積極立法實施GloBE規則/歐盟最低稅負指令，IF繼續關注實施問題。目前已有超過35個國家的規則將於2024年生效，OECD預計到2025年將有超過60個國家制定相關規則。關於STTR(應予課稅原則)，多邊公約(於2023年10月開放簽署)的簽署儀式預定於2024年9月19日在法國巴黎舉行。



## OECD

### OECD releases Pillar Two GloBE Consolidated Commentary & Examples

The OECD on 25 April 2024 published Consolidated Commentary to the Pillar Two Global Anti-Base Erosion (GloBE) Model Rules that incorporates all agreed Administrative Guidance that has been released by the Inclusive Framework (IF) from March 2022 through December 2023. The Commentary aims to provide tax administrations and taxpayers with guidance on the interpretation and application of the GloBE Model Rules, which are designed to ensure that large businesses pay a minimum level of tax on the income arising in each jurisdiction where they operate. The OECD also released updated Illustrative Examples, originally published in March 2022, including the examples that were developed as part of the various pieces of Administrative Guidance approved by the IF before the end of December 2023.

For more information see our [Tax Policy Alert](#).

#### PwC observation:

With the first quarter of 2024 behind us, Pillar Two is now in effect in some jurisdictions and MNEs are required to estimate and disclose Pillar Two impacts for interim and annual reporting periods. The IF continues to focus on implementation issues now that countries are actively legislating the GloBE rules/EU minimum tax Directive. There are now over 35 countries with rules effective in 2024 and the OECD expects over 60 countries to have rules in place by 2025. Concerning the subject to tax rule (STTR), a signing ceremony of the multilateral instrument (which was open for signature in October 2023) is planned for 19 September 2024 in Paris, France.



要聞

Treaties  
租稅協定



## 印度

### 印度與模里西斯租稅協定修正議定書

為了遵守OECD的稅基侵蝕和利潤移轉(BEPS)最低標準，印度-模里西斯租稅協定修正議定書於2024年3月7日簽署。

- 以多邊工具(multilateral instrument，MLI)第6條規定的新序言(preamble)取代印度-模里西斯租稅協定的現有序言；和
- 引入MLI第7條規定的主要目的測試。

該議定書將在兩國批准並通知後生效，或自稍後國家發出通知之日起生效。

#### 資誠觀點

該議定書是推動兩國進一步落實BEPS行動計畫承諾的重要一步。印度-模里西斯租稅協定不是MLI的涵蓋租稅協定。透過引入該議定書，BEPS多邊公約規定的最低標準現已被引入印度-模里西斯租稅協定中。中央直接稅委員會也澄清，該議定書尚需根據1961年所得稅法第90條獲得批准和通知。官方通知一旦正式發布，可能會為兩國之間的討論提供進一步的見解。





## India

### Protocol to amend the tax treaty between India and Mauritius

To comply with the base erosion and profit shifting (BEPS) minimum standards of the OECD, the protocol to amend the India-Mauritius tax treaty was signed on 7 March 2024. Broadly, the protocol seeks to:

- Replace the existing preamble to the India-Mauritius tax treaty with a new preamble as provided in Article 6 of the multilateral instrument (MLI); and
- Introduce a principal purpose test as provided in Article 7 of the MLI.

The protocol will come into force after it has been ratified and notified by both countries or the date of whichever country issues the notification later.

For more information listen to our [PwC Podcast](#).

#### PwC observation:

This protocol is a significant move towards advancing both countries' commitment to the BEPS Action Plans. Post MLI, the India-Mauritius tax treaty was not a covered tax agreement. By introducing this protocol, the minimum standards prescribed by the BEPS Multilateral Convention have now been introduced into the India-Mauritius tax treaty. The Central Board of Direct Taxes has also clarified that the protocol is yet to be ratified and notified under section 90 of the Income-tax Act, 1961. An official notification, once issued, may provide further insights into the discussions between both countries.



## Glossary

Acronym	Definition
ATAD	Anti-Tax Avoidance Directive
ATO	Australian Tax Office
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

Acronym	Definition
EU	European Union
MNE	Multinational enterprise
NID	notional interest deduction
OECD	Organisation for Economic Co-operation and Development
PE	permanent establishment
R&D	Research & Development
SBT	same business test
SiBT	similar business test
VAT	value added tax
WHT	withholding tax



## 歡迎掃描QRcode 成為資誠會員

即時取得最新稅務法律專業資訊

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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 (講透中國大陸境外投資的細節與難點)：[https://youtu.be/GUwn0rr\\_KPA](https://youtu.be/GUwn0rr_KPA)
- 台灣稅務與投資法規Update-8月號 (信託架構於適用CFC之稅務議題)：<https://youtu.be/wjPTMq9Lldk>
- 2024 資誠前瞻研訓院線上講堂 (2月)：

企業社會責任近期發展<https://youtu.be/0PMr3yW18T8>

歐盟碳邊境關稅與碳權交易會計處理<https://youtu.be/OABw-lmK138>

台灣稅務法令更新及因應<https://youtu.be/YcWCOU4CoBc>

兩岸稅務法令更新及因應<https://youtu.be/Ztm9m-AGEt8>

國際稅務法令更新及因應<https://youtu.be/SHfWLUGA-M4>

美國稅務法令更新及因應<https://youtu.be/odP6NIYb6oo>

東南亞稅務法令更新及因應<https://youtu.be/ChquQX8NJ2A>

會計審計法令更新<https://youtu.be/5ph04p9BV-4>

智財法令更新及因應<https://youtu.be/vQSxppNVUDE>

勞動法令更新及因應[https://youtu.be/9Zz\\_NA8FQBU](https://youtu.be/9Zz_NA8FQBU)

公司暨證管法令更新<https://youtu.be/3o8Mjp-NTZk>

## 中華產業國際租稅學會 敬邀加入會員

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

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

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

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





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