

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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專論

財政部導入全球企業最低稅負制 資誠：企業應從三面向評估政策影響

在全球經濟一體化和數位化的推動下，跨國企業集團利用低稅負國家或地區進行轉投資或不合常規交易安排，從而進行過度租稅規劃，已成為國際間高度關注的稅務問題。經濟合作暨發展組織（OECD）和二十國集團（G20）所推動的「全球企業最低稅負制」（GMT, Global Minimum Tax），已經成為不可逆轉的國際稅制改革潮流。

財政部近日預告修正「營利事業所得基本稅額之徵收率」草案，內容包括自114年度起，符合GMT適用門檻的跨國企業集團，其在台灣境內的基本稅額徵收率（AMT）將調整為15%。財政部的這一政策，主要目的為確保我國的稅收權益。

為進一步完善我國的國際稅制，資誠聯合會計師事務所全球稅務服務主持會計師曾博昇建議財政部能夠盡快導入所得涵蓋原則（Income Inclusion Rule, IIR）與合格國內最低稅負制（Qualified Domestic Top-Up Tax, QDMTT）。IIR將確保台資跨國企業的全球所得若有補充稅則需要於台灣繳納，而QDMTT則能夠確保台資企業在我國境內的所得達到GMT的稅負要求，才能夠根本的確保我國的稅收權益，並且完整的接軌國際稅制。

隨著AMT徵收率調高至15%，企業需要評估其是否會受到影響。特別是那些因為享受租稅優惠或免稅所得而導致有效稅率低於15%的企業，可能需要額外繳納AMT。因此，建議企業進一步評估租稅優惠的適用方式，進行相關調整和規劃，並從以下三個面向評估可能的影響。

- 1. 租稅優惠適用評估：**企業應重新審視其享受的租稅優惠政策，確保這些政策在新的稅負環境下仍然具有經濟效益。若租稅優惠導致的有效稅率低於15%，企業需要考慮是否調整其租稅優惠策略，以避免額外的稅務負擔。
- 2. 稅務合規與規劃：**企業應加強稅務合規管理，確保其稅務申報和繳納符合新政策要求。同時，企業可以考慮進行稅務結構調整，以提升其全球稅務效率，減少潛在的稅務風險。
- 3. 財務影響分析：**企業應進行財務影響分析，評估新政策對其財務報表和現金流的影響，確保有足夠的財務準備應對可能的稅務負擔增加。

曾博昇表示，全球企業最低稅負制（GMT）已經成為國際稅制改革的標準，財政部導入GMT政策是大勢所趨，能夠保障我國的課稅權。同時，建議財政部能夠盡快導入所得涵蓋原則和合格國內最低稅負制，以進一步完善我國的國際稅制體系。企業則應積極評估新政策的影響，進行租稅優惠適用和稅務規劃的調整，以確保在新的稅務環境中仍能保持競爭優勢。

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專論

IFRS 17 對移轉訂價的影響

簡要說明

發生事件？

從國際財務報導準則 (IFRS) 第4號過渡到IFRS第17號，對於精算和會計從業人員來說是變革性的轉換，但對於目前從事移轉訂價的專業人士來說，未必是重點議題。自2023年1月1日開始的財會年度，IFRS 17 顯著改變了保險合約收入的計算方法，尤其在較長時間的安排中最為明顯，例如人壽保險政策。

為什麼很重要？

IFRS 17對稅務影響的關注度，隨著第一年度根據IFRS 17編制的財務報告完成而增加，而移轉訂價也成為討論的一部分。IFRS 17可能對集團內再保險和集團內服務相關的移轉訂價政策產生重大影響。

應考慮的行動

受影響的納稅人應該：

- 檢視現有集團內再保險安排的移轉訂價文件，並考慮是否額外分析2023年各方實際可採行的方案；
- 考慮替代的公式化規則 (Allocation Key)，以將服務提供者所產生的費用分配給受益於這些服務的關係人；以及
- 調整受測個體或可比較對象的財務數據，確保來自IFRS 17實施前的財務資訊與IFRS 17實施後的受測個體財務資訊具有可比性。

詳細說明

概述

自2023年1月1日開始的財會年度，IFRS 17 明顯改變保險合約收入的計算方法，特別是與人壽保險提供者相關的收入。IFRS 17基於一個原則，即只有在提供相關服務時才認列利潤，這顛覆先前IFRS的慣例。雖然IFRS 17未改變保險合約中獲得的總盈利，但可能導致收入和資本的波動性增加。

專論

IFRS 17 對移轉訂價的影響

實際可行的選項

移轉訂價分析的一個關鍵要素是能夠得出結論，即交易各方在考慮實際可採行的方案後，同意根據合約的條款和條件進行交易。當IFRS 17影響收入認列或資本要求時，納稅人應考慮集團內再保險合約的各方是否仍願意在相同條件下繼續協議。另一方面，如果合約各方面臨潛在的盈利及/或資本與儲備相關要求，任何一方可能會考慮其他的方案，這些方案可能包括收回或重新思考整體再保險結構、佣金水平，以及存款結構和適用的利率，以反映資本和儲備要求的變化。新的再保險結構和追溯再保險安排(retrospective reinsurance arrangements) 也可能被用來取代現有的再保險條款，且與OECD第九章業務重組考量也可能相關。

隨著接近財會年度截至2023年12月31日的移轉訂價文件截止日期，應檢視現有集團內再保險安排的移轉訂價文件，並考慮是否對2023年合約各方實際可採行的其他方案進行分析。

集團內部服務

另一個涉及IFRS 17對移轉訂價政策潛在影響的情形，與集團內部服務的提供有關，通常會使用先前包含在財務報表中的資訊，例如總保費收入，來分配服務提供者所產生的某些成本給受益的關係人。然而，這些資訊在根據IFRS 17編制的財務報表中可能不會以相同的方式呈現，這迫使納稅人考慮替代的公式化規則 (Allocation Key)，或在移轉訂價文件中提供額外資訊以支持繼續使用公式化規則 (Allocation Key)。特別是為了符合稅務合規目的時，某些當地財務報表仍按照當地GAAP編制。

可比較公司利潤分析

最後，也應該考慮IFRS 17對移轉訂價可比較公司利潤分析 (Transfer Pricing Benchmarking Analysis) 的影響，由於可比較公司利潤分析通常使用來自前期的財務資訊，因此可能需要調整受測個體或可比較對象的財務數據，以確保來自IFRS 17實施前的可比較公司財務資訊與 IFRS 17實施後的受測個體財務資訊具有可比較性。

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要聞

Legislation
立法

澳洲

澳洲公開國別報告的更新

2024 年6 月5 日，2024 年財政法修正法案(責任性的先買後付和其他措施)，被提交至澳大利亞議會，法案包含擬議的公開國別報告(Public Country-by-Country Reporting)規則。公開國別報告規則將廣泛要求大型跨國集團按國別公開揭露特定的稅務資訊並聲明其稅務策略，與2024年2月發布的徵詢意見稿中的提議基本相同。

資誠觀點

公開國別報告規則是作為包含各種非相關事項的更廣泛立法計劃的一部分被提交至議會，因此法案在議會通過的時間可能會受到對其他措施的辯論的影響。儘管如此，擬議規則或生效日期預計不會發生重大修改。因此，各集團現在就應該開始為新的公開國別報告規則做準備。



Australia

Update on Australian public country-by-country reporting

Treasury Laws Amendment (Responsible Buy Now Pay Later and Other Measures) Bill 2024 containing the proposed public country-by-country (CbC) reporting rules was introduced into Australian Parliament on 5 June 2024. The measures set out in the Bill, which will broadly require large multinational groups to publicly disclose certain tax information on a country-by-country basis and a statement on their approach to taxation, are largely consistent with those proposed in the exposure draft released in February 2024.

PwC observation:

The public CbC reporting measures were introduced into Parliament as part of a broader legislative package containing various unrelated matters, so the timing of the Bill's passage by Parliament may be impacted by debate over the other measures. Nevertheless, we do not anticipate material amendments to the proposed rules or the start date before they are enacted. As such, we recommend groups begin to prepare for the new public CbC reporting rules now.



奧地利

奧地利財政部公布 2024 年奧地利稅務修正案草案

2024 年 5 月 3 日，奧地利財政部 (BMF) 發布了「2024 年奧地利稅務修正案」草案 (AbgäG 2024)。

- 新集團母公司的虧損使用規則(loss utilization rules)將變得更加嚴格，即新稅務集團成立之前可用的稅務虧損，如果源自稅法下帳面價值的過去已經進行的稅務有效減值，或在減值或處分時已屬於另一稅務集團成員的公司相關的投資處分損失，不能在新集團母公司層級上與集團結果相抵。這個限制扣抵的措施應該是暫時的，並且僅適用於新的集團。該草案沒有詳細說明初始損失限制的計算方式以及該限制的任何減免措施。
- 外國集團成員的虧損扣抵在稅務集團中將作為一種選擇(而不是強制性的稅務規定)。
- 針對 CFC 和反混合錯配目的的低稅負測試(low-taxation tests)應根據支柱二擴大至補充稅。
- 臨時性 CbCR 避風港規則將擴大到包括不需要編制國別報告 (CbCR) 的公司集團。對混合架構的簡化計算的變更也在考慮之中。

資誠觀點

新法預計在初夏完成。新法將澄清許多小細節，並修正語言上的不足之處。



Austria

Austrian Ministry of Finance publishes draft of the Austrian Tax Amendment Act 2024

The Austrian Ministry of Finance (BMF) published a draft of the Austrian Tax Amendment Act 2024 (AbgÄG 2024) on 3 May 2024. The draft includes the following significant amendments:

- The loss utilization rules for a new group parent are intended to become more strict, i.e. tax losses available prior to the formation of the new tax group, which originate from former tax-effective write-downs of book values under tax law, or from disposal losses with regard to investments in corporations that were already members of another tax group at the time of the write-down or disposal, can no longer be offset against the group result at the level of the new group parent. The offsetting prohibition should be temporary and only apply to the new group parent. The draft law lacks detail on how the initial loss restriction is calculated and on any relief from this restriction.
- The available offsetting of losses of foreign group members in the tax group regime is to be embedded as an option (instead of a mandatory tax provision).
- The low-taxation tests for CFC and local anti-hybrid purposes should be extended by national top-up taxes in accordance with Pillar Two.
- The temporary CbCR safe harbour rule is to be extended to include groups of companies that are not obliged to prepare a country-by-country report (CbCR). Changes to the simplified calculation for hybrid structures are also being considered.

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

PwC observation:

The new law is expected to be finalized in early summer. Numerous minor details will be clarified, and linguistic inadequacies should be corrected.



巴貝多

巴貝多頒布公司稅改革以回應支柱二

巴貝多頒布了「2024-15 所得稅(修正和驗證)法」和新的獨立「2024-16公司補充稅法」，對公司稅制進行了重大改革。重點包括：

巴貝多公司稅率

對於年合併營收達到或超過 7.5 億歐元跨國企業(MNE) 集團成員，如果其最終母公司或中間層母公司位於目前尚未頒布補充稅法的租稅管轄區，在2025年所得稅年度適用9%的稅率(2024年為5.5%-1%)。

國內補充稅的減免

15%的補充稅已於 2024 年 1 月 1 日生效。補充稅的目的是讓適用範圍內的跨國企業集團負擔最低15%的稅負。對於以下情況，跨國企業集團可享有過渡性減免：

- 跨國企業集團被視為處於國際活動的初始階段；或者
- 對於 2024 年 1 月 1 日或之後開始的第一個財務年度，跨國企業集團的所得不受其他租稅管轄區的 IIR(所得涵蓋原則)或 UTPR(徵稅不足之支出原則)的約束。

也可以進行微利排除選擇，並將在以下情況下將補充稅降至零：

- 跨國企業集團的平均合格營收低於1,000萬歐元；和
- 跨國企業集團的平均合格所得為虧損或低於1,000 萬歐元。

過渡性 CbCR 避風港

國內最低補充稅(DMTT)的申報實體可以為某個財務年度做出過渡性避風港的選擇。如果做出這個選擇，那麼該DMTT 集團的所有合格實體將被視為不具有補充稅的義務，前提是已編制了該財務年度與巴貝多有關的合格國別報告，並且至少滿足營收門檻、簡化有效稅率或常規利潤水平三個測試中的至少一個。



資誠觀點

這些立法改革的關鍵是引入了新的公司稅率，並對年合併營收達到 7.5 億歐元或以上的跨國企業集團成員的符合條件的居民公司課徵國內補充稅 (QDIT)，以達到15 %的全球最低有效稅負。

Barbados

Barbados enacts corporate tax reforms in response to Pillar Two

Barbados has implemented significant reforms to its corporate tax regime through the enactment of the Income Tax (Amendment and Validation) Act, 2024-15 and a new stand-alone Corporation Top-Up Tax Act, 2024-16. Highlights include:

Barbados corporation tax rates

Companies that are members of a Multinational Enterprise (MNE) group, with annual consolidated revenue of EUR750m or more, whose ultimate parent entity or intermediary parent entities are located in a jurisdiction that has not enacted top-up tax legislation now are subject to a 9% rate for the 2025 income tax year (previously 5.5%-1% in 2024).

Reliefs from domestic top-up tax

A top-up tax of 15% has been introduced effective 1 January 2024. The aim of the top-up tax is to establish a 15% minimum tax rate for certain qualifying MNE groups. There are transitional reliefs available to MNE groups where:

- the MNE group is deemed to be in an initial phase of international activity; or
- for the first fiscal year commencing on or after 1 January 2024, the income of a MNE group is not subject to an IIR or UTPR in another jurisdiction.

A de minimis exclusion election is also available and would operate to reduce the top-up tax to zero where:

- the average qualifying revenue of the MNE group is less than EUR10m; and
- the average qualifying income of the MNE group is a loss or less than EUR10m.

Transitional CbCR safe harbour

The filing entity of a Domestic Minimum Top-Up Tax (DMTT) group may make a transitional safe harbour election for a fiscal year. Where such an election is made, all qualifying entities of a DMTT group will be deemed as not having top-up tax liability if a qualifying Country-by-Country Report has been prepared in relation to Barbados for the fiscal year, and at least one of the three tests on revenue threshold, simplified effective tax rate, or routine profits levels are met.

PwC observation:

A key feature of these legislative reforms includes new corporation tax rates and the imposition of a Qualified Domestic Top-Up Tax (QDTT) on qualifying resident companies that are members of an MNE group with annual consolidated revenue of EUR750m or more, to achieve the global minimum effective tax rate of 15%.



加拿大

加拿大頒布支柱二並發布全球最低稅負制的解釋性說明

2024 年5 月31 日，財政部發布了全球最低稅負制(GMTA)相關的解釋性說明。解釋性說明提供了對應與OECD 示範規則(Model Rule) 的條款、逐條注釋(Commentary)和行政指南中的段落的參考，這些條款和段落是GMTA 中的具體定義或條款所打算實施的。

2024 年 6 月 20 日，加拿大頒布了 C-69 法案，該法案旨在實施 2024 年 4 月 16 日提交給議會的預算中特定條款的實施法案。GMTA 包括所得涵蓋原則和合格的國內最低稅負制，自 2023 年 12 月 31 日或之後開始的財務年度生效。C-69 法案沒有包含徵稅不足之支出原則，該原則將於 2024 年12 月31 日或之後開始的財務年度生效。

資誠觀點

解釋性的說明強調了加拿大在實施 GMTA 時，將盡可能符合OECD 示範規則(Model rules)。

由於 GMTA 的頒布，擁有加拿大實體的跨國企業集團在報告 2024 年 6 月 30 日或之後結束的中期和年度期間的稅務費用時，必須考慮 GMTA 的影響。



Canada

Canada enacts Pillar Two and releases Explanatory Notes for the Global Minimum Tax Act

The Department of Finance released Explanatory Note relating to the Global Minimum Tax Act (GMTA) on 31 May 2024. The Explanatory Notes generally provided references to the corresponding Article of the OECD Model Rules and paragraph in the OECD Commentary and Administrative Guidance that the specific definition or provision in the GMTA was intending to implement.

On 20 June 2024, Canada enacted Bill C-69, An Act to implement certain provisions of the budget tabled in Parliament on April 16, 2024. Bill C-69 includes the legislation to implement the GMTA in Canada. The GMTA includes an income inclusion rule and a qualifying domestic minimum top-up tax effective for financial years beginning on or after 31 December 2023. The legislation included in Bill C-69 does not include legislation to implement the undertaxed profits rule, which will not be effective until fiscal years beginning on or after 31 December 2024.

PwC observation:

The Explanatory Notes reinforced Canada's intention to mirror the OECD Model Rules as closely as possible in the implementation of the GMTA.

As a result of the GMTA's enactment, MNE groups with Canadian entities will have to consider the impact of the GMTA for purposes of reporting their tax expense for interim and annual periods ending on or after 30 June 2024.



挪威 挪威補充稅法

2024 年 1 月 4 日，挪威議會通過了針對支柱二所得涵蓋原則 (IIR) 和國內最低補充稅 (DMTT) 的挪威補充稅法。新法自2024年1月1日起生效，旨在與OECD示範規則的方向一致。挪威的規則也適用於純粹的挪威集團。

挪威補充稅法規定，根據該法規定的計算應以最終母公司合併財務報表的表達貨幣進行。如果表達貨幣不是歐元，則該法中的相關貨幣門檻應換算為歐元。換算應採用上一財務年度12月份的平均匯率。

此外，挪威議會還制定了附屬法(secondary law)，並於 2024 年 3 月 26 日生效。該附屬法包含由財政部為補充和實施挪威補充稅法而制定的條款。該附屬法旨在與OECD示範規則的方向一致，使挪威的立法更接近示範規則。

資誠觀點

新法不包括實施UTPR。根據OECD示範規則，預計UTPR將於 2025 年開始採用。

附屬法包括永久和過渡性避風港條款。附屬法也對挪威補充稅法中的條款提供了詳盡的定義。



Norway

Norwegian Top-Up Tax Act

The Norwegian Parliament adopted the Norwegian Top-up Tax Act for the Pillar Two income inclusion rule (IIR) and domestic minimum top-up tax (DMTT) on 4 January 2024. The new law takes effect from 1 January 2024 and aims to mirror the OECD Model Rules. The Norwegian rules also apply to purely Norwegian groups.

The Norwegian Top-up Tax Act states that calculations prescribed under the law shall be made in the presentation currency of the consolidated financial statements of the ultimate parent company. If the presentation currency according to the first paragraph is other than Euro, the relevant monetary thresholds in the law shall be converted to Euro. The conversion shall be based on the average exchange rates for the month of December of the preceding fiscal year.

In addition, the Norwegian Parliament developed a secondary law, which came into effect 26 March 2024. The secondary law contains provisions enacted by the Ministry of Finance for the complementation and fulfillment of the Norwegian Top-up Tax Act. The secondary law is designed to mirror the OECD Model Rules and brings the Norwegian legislation even closer to the Model Rules.

PwC observation:

The new legislation does not include the implementation of the UTPR. The adoption of the rule is still expected from 2025 in line with the OECD Model Rules.

The secondary law includes both permanent and transitional Safe Harbor-provisions. The Secondary law also provides thorough definitions to the provisions in the Norwegian Top-up Tax Act.



瑞典

瑞典提出支柱二的修正

瑞典於 2023 年 12 月頒布支柱二立法後，在 2024 年 3 月 19 日的備忘錄中提出了修正。這些修正主要旨在實施2023年發布的行政指南。

備忘錄中提出了各種修正建議，包括：如果所有瑞典成員實體 (CE) 使用相同的國家會計準則，則瑞典合格國內最低稅負制 (QDMTT) 應基於該準則；為非重要 CE 引入 UTPR 過渡性避風港和永久避風港；QDMTT 避風港；以及對外國稅額扣抵法的修改，使外國QDMTT能抵減瑞典受控外國公司(CFC)規則下應繳的稅款。

資誠觀點

2024 年 3 月 19 日提出的修正已在瑞典進行了公眾諮詢，預計會在2024 年通過，可能會進行一些修正。



Sweden

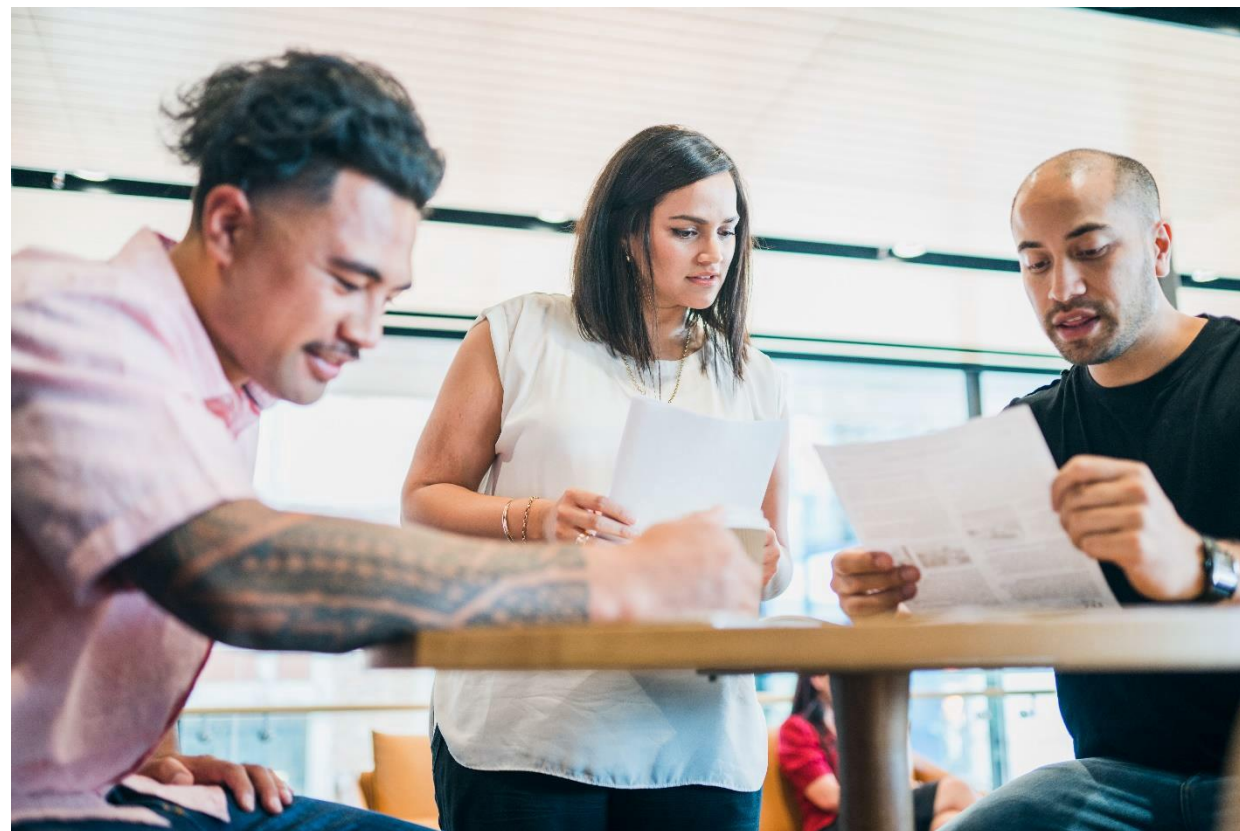
Sweden proposes Pillar Two Amendments

Following the enactment in Sweden of the Pillar Two legislation in December 2023, amendments were suggested in a pro memoria dated 19 March 2024. These amendments aim primarily at implementing the Administrative Guidance issued throughout 2023.

Various changes were suggested in the pro memoria. Some highlights include that the Swedish QDMTT should be based on a national accounting standard if all Swedish constituent entities (CEs) use the same standard, the introduction of a UTPR Transitional Safe Harbour and a Permanent Safe Harbour for non-material CEs, a QDMTT Safe Harbour, as well as modifications to the foreign tax credit act that enable offsetting foreign QDMTTs against taxes due under the Swedish CFC rules.

PwC observation:

The amendments proposed on 19 March 2024 have undergone a public consultation in Sweden and are expected to be adopted, potentially with some modifications, in 2024.



土耳其

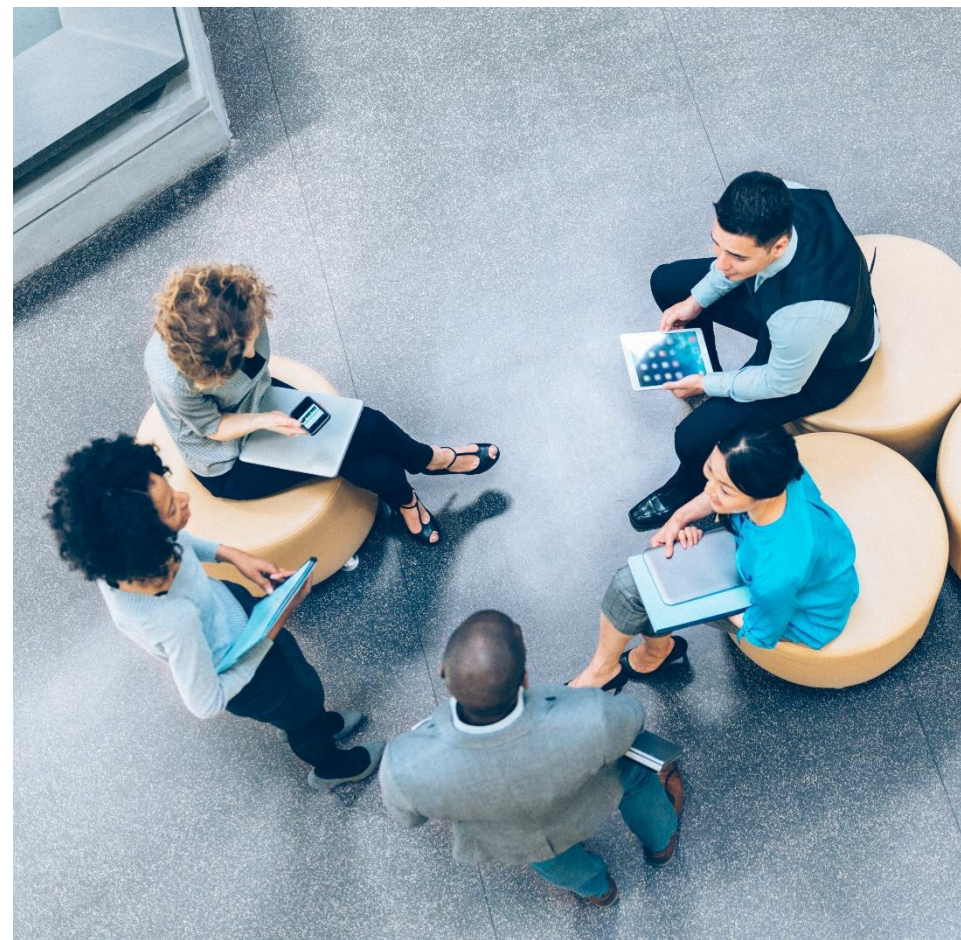
土耳其財政部長宣布支柱二的計畫

2024 年 5 月 20 日，在土耳其財政部長新聞發布會上，財政部長首次宣布了國內和全球最低企業稅負的計畫。根據這個計畫，即將詳細說明的措施將涉及有關租稅的公平和效率問題，其中包括國內和全球最低企業稅法。由於土耳其正處於開發中的階段，在實施國內和全球最低企業稅負法時將考慮國際準則。

此外，部長在 2024 年 5 月 28 日接受採訪時表示，根據 OECD 共識，對於合併營收超過 7.5 億歐元的跨國實體，其位於低稅負租稅管轄區的分公司、子公司和常設機構將適用 15% 的全球最低企業稅。土耳其不可避免地要引入規定，以便對在土耳其經營的跨國實體徵收最低企業稅；否則，土耳其沒有徵收的稅款將由其他國家徵收。因此，正在研究替代措施，以確定如何保持向這些實體提供的租稅優惠，以及如何在不同領域對其進行評估，以鼓勵對土耳其的投資。

資誠觀點

國內和全球最低企業稅負法尚未公布，也沒有向公眾公布草案。然而，已與主管機關進行了大量討論和會議，包括非政府組織的貢獻。這些討論主要集中於國內最低企業稅以及有效稅負為 15% 的全球最低企業稅的細節。支柱二規則 (QDMTT 和 IIR) 預計將在 2024 財年生效，UTPR 預計將於 2025 財年實施。



Turkey

Turkish Minister of Treasury and Finance announced plans for Pillar Two

During a press program of the Turkish Minister of Treasury and Finance, on 20 May 2024, the Minister announced, for the first time, plans for a domestic and global minimum corporate tax. Accordingly, one of the future savings packages to be detailed soon will address fairness and efficiency in taxation, including domestic and global minimum corporate tax regulations. As Türkiye is in a development phase, international standards will be considered when implementing domestic and global minimum corporate tax regulations.

Also, during an interview on 28 May 2024, the Minister stated that, in line with the OECD consensus, multinational entities with consolidated revenues exceeding the threshold of 750 million Euros will be subject to global minimum corporate tax at the rate of 15% for their branches, subsidiaries, and permanent establishments located in low-tax jurisdictions. It is inevitable for Türkiye to introduce regulations for collecting minimum corporate tax from multinational entities operating in Türkiye; otherwise, the tax not collected by Türkiye would be collected by other states. Accordingly, alternative models are being worked on to determine how to maintain the tax incentives provided to these entities and how to evaluate them in different areas to encourage investment in Türkiye.

PwC observation:

The Law on domestic and global minimum corporate tax has not yet been published and no draft has been shared with the public. However, there have been plenty of discussions and meetings with competent authorities including the contributions of non-governmental organizations. These discussions mainly focus on details in relation to the domestic minimum corporate tax, as well as a global minimum corporate tax with an effective 15% tax rate. Accordingly, Pillar Two rules (QDMTT and IIR) are expected to enter into force for the prospective periods covering FY2024, with UTPR expected to be implemented as of FY2025.



要聞

Administrative
行政

澳洲

2024 年國際交易附表

澳洲稅務局(ATO) 已發布 2024 年國際交易附表 (IDS) 和相關說明。第D 部分(資本弱化)現在需要提供更多資訊，以反映新的利息限制規則。這包括要求納稅義務人在所得年度重組或更換一項交易安排時提供資訊，如果該交易安排沒有被重組或更換並且在 2024 年 7 月 1 日之後仍然存在，那麼該交易安排將受到債務扣除創建規則 (debt deduction creation rules) 的約束。

資誠觀點

受影響的納稅義務人應檢視新的規定，以確保其能夠收集所需的資訊，從而在截止日期前滿足合規的要求。



Australia

International Dealings Schedule 2024

The ATO has released the [2024 International Dealings Schedule \(IDS\) and instructions](#). Additional information is now required for Section D (thin capitalisation) to reflect the new interest limitation rules. This includes a requirement to provide information if the taxpayer restructured or replaced an arrangement during the income year that would have been subject to the debt deduction creation rules if the arrangement had not been restructured or replaced and had still been in place after 1 July 2024.

PwC observation:

Impacted taxpayers should review the new requirements to ensure they can collate the required information to meet compliance deadlines.



比利時

各國開始制定支柱二的合規程序

世界各國已開始制定程序，要求範圍內的集團和實體在繳納支柱二稅款前進行註冊。在提交GloBE 資訊申報表 (GIR) 或QDMTT申報表(如果適用)之前，某些國家/地區已要求提前註冊並分配納稅義務人識別號碼。

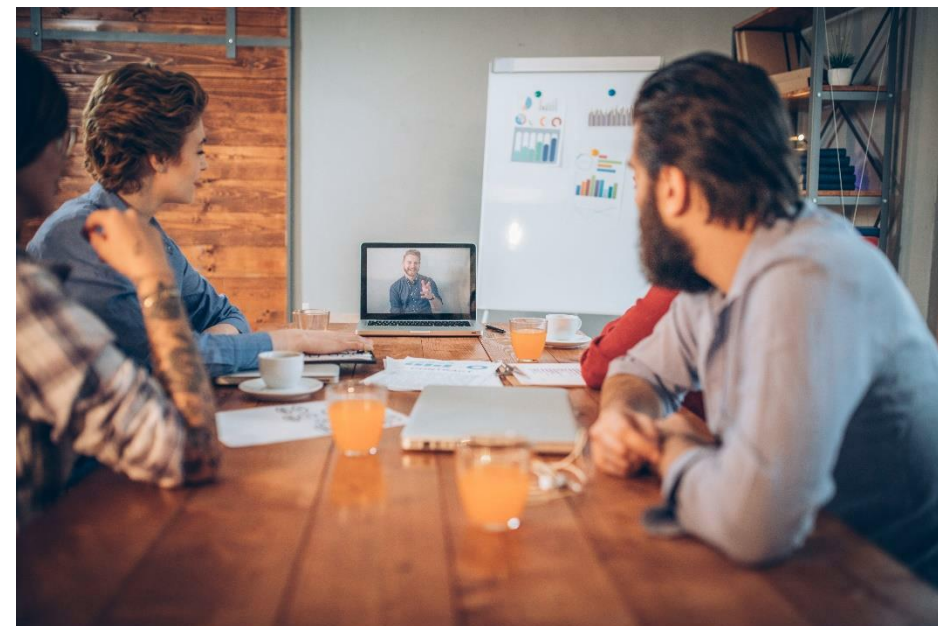
一般來說，GIR和QDMTT申報表必須在GloBE報告年度結束後的15個月內提交(跨國公司和大型國內集團在進入範圍內的第一個財務年度可延長至18個月)。然而，某些國家對此一般時間安排也有例外規定。為了因應這些申報，各國已開始制定內部程序。

比利時

擁有比利時成員實體 (CE)的跨國公司和大型國內集團需要向Crossroads Bank for Enterprises提交支柱二申報的通知(notification)，無論最終母公司 (UPE)位於比利時還是其他租稅管轄區。如果有多個比利時實體，則應指定一個比利時實體代表比利時關係公司提交通知表(notification form)。

資誠觀點

納稅義務人應該密切關注支柱二註冊的不同截止日期。例如，已經受到比利時支柱二約束的納稅義務人必須在 2024 年 5 月 29 日比利時在官方公報上發布「5 月 15 日皇家法令」後的 45 天內進行註冊。



Belgium

Countries begin to establish Pillar Two compliance procedures

Countries worldwide have begun enacting procedures that require in-scope groups and entities to register before making Pillar Two payments. Before filing a GloBE Information Return (GIR) or, if applicable, a Qualified Domestic Minimum Top-up Tax (QDMTT) return, certain countries have requested advance registration and assigned taxpayer identification numbers.

Generally, a GIR and QDMTT return must be filed within 15 months of the end of the GloBE reporting year (extended to 18 months in the first fiscal year that the multinational company and large domestic group is within scope). However, there are local country exceptions to this general timing. In anticipation of these filings, countries have begun to enact internal procedures.

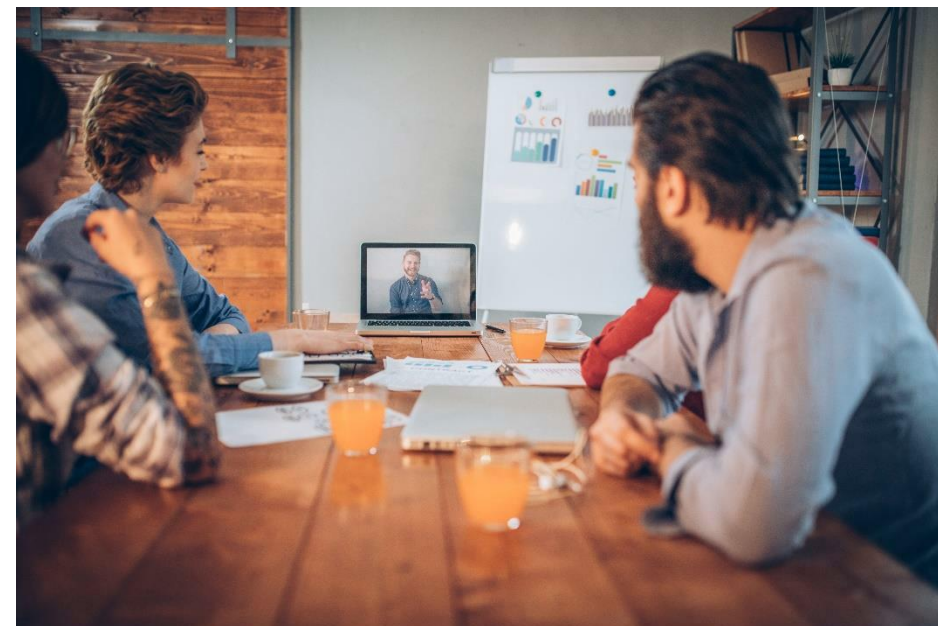
Belgium

Multinational companies and large domestic groups with a Belgian Constituent Entity need to file a notification at the Crossroads Bank for Enterprises regardless of whether the ultimate parent entity (UPE) is located in Belgium or another jurisdiction. In case of multiple Belgian entities, one Belgian entity should be appointed for the filing of the notification form on behalf of the Belgian affiliates.

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

PwC observation:

Taxpayers should be keenly aware of the varying Pillar Two registration deadlines. For example, those taxpayers who already are subject to Pillar Two in Belgium must register within 45 days of the 'May 15th royal decree' being published in the Belgian Official Gazette on 29 May 2024.



墨西哥

國家監管改進委員會(“CONAMER”) 發布修正經濟部一般外貿規則和標準的提案草案

2024 年 5 月 6 日，國家監管改進委員會 (CONAMER) 發布了一份提案草案(draft proposal)，旨在修正經濟部 (SE)針對2.4.11 規則和 3.2.9 規則發布的外貿規則和標準協議。

現行的2.4.11規則規定，當商品是透過已在稅務管理服務部門(SAT)註冊的快遞和包裹公司進口，且價值不超過2,500美元或等值的本國或外幣時，進口商無需在進入該國時證明符合墨西哥官方標準 (NOM)。

該提案草案旨在確保透過快遞或包裹公司簡化的海關申報和程序進口的各種商品(價值不超過 2,500 美元)符合相應的NOM。這樣做的目的是確保此類商品符合 NOM 的要求和標準，以促進對消費者的全面保護。

關於規則 3.2.9，增加了兩段，強調經濟部可以要求SAT、墨西哥國家海關總署 (ANAM) 或其他當局提供任何類型的資訊或文件，以核實加工出口製造業獎勵計畫(IMMEX) 義務的合規情況。

此外，提案草案將納稅義務人以下的活動視為取消 IMMEX 計畫的理由：

- 將暫時進口的貨物延遲退回國外。
- 將超過法定停留期限的暫時進口貨物進行虛擬移轉。
- 當超過授權時間後，將商品從暫時進口海關制度變更為永久進口海關制度。

資誠觀點

該提案草案旨在確保透過快遞或包裹公司進口的價值不超過 2,500 美元的商品符合墨西哥官方標準 (NOM)。此外，該提案草案允許經濟部要求相關當局提供資訊或文件，以核實是否遵守IMMEX規定的義務。

請注意，該提案草案尚未生效，因為尚未在聯邦官方公報(DOF)上發布。



Mexico

Draft proposal modifying general foreign trade rules and criteria issued by Ministry of Economy, published by CONAMER

The National Commission for Regulatory Improvement (CONAMER) published a draft proposal, on 6 May 2024, to modify the agreement on foreign trade rules and criteria issued by the Ministry of Economy (SE) specifically for rules 2.4.11 and 3.2.9.

For reference, the current rule 2.4.11 exempts the importer of record from the obligation to demonstrate compliance with NOM's at the point of entry into the country, among other cases, when various goods are imported through courier and parcel companies registered with the Tax Administration Service (SAT), whose value does not exceed 2,500 USD or its equivalent in national or foreign currency.

The draft proposal seeks to ensure compliance with the corresponding Mexican Official Standards (NOM's) for various merchandise imported through a simplified customs declaration and procedure by courier or parcel companies whose value does not exceed 2,500 USD. The purpose of this is to ensure that such merchandise complies with the requirements and standards of the NOM's in order to promote full consumer protection.

Regarding rule 3.2.9, two paragraphs are added which emphasize that the Ministry of Economy may request any type of information or documentation from the Tax Administration Service (SAT), National Customs Agency of Mexico (ANAM), or other authorities, to verify compliance with the obligations of the Manufacturing, Maquiladora, and Export Services Industry Program (IMMEX).

Furthermore, the draft proposal considers the following activities by the taxpayer as grounds for cancellation of the IMMEX Program:

- Extemporaneous returns to foreign countries of temporarily imported goods.
- Virtual transfers of temporarily imported goods that have exceeded their legal stay period.
- Changes from the temporary importation customs regime to the permanent importation customs regime of goods once these have exceeded the authorized temporality, known as a regularization through code A3 customs declaration.

PwC observation:

The proposal aims to ensure compliance with Mexican Official Standards (NOM's) for various goods imported through courier or parcel companies, with a value not exceeding 2,500 USD. Additionally, the proposal allows the Ministry of Economy to request information or documentation from relevant authorities to verify compliance with obligations under the Manufacturing, Maquiladora, and Export Services Industry Program (IMMEX).

Note that the proposal is not yet in effect as it has not been published in the Official Gazette of the Federation (DOF).



英國 支柱二註冊

英國稅務海關總署(HMRC)推出了一個新的線上系統，供納稅義務人註冊其屬於支柱二的適用範圍，包括跨國補充稅(MTT)和國內補充稅(DTT)。HMRC也發布了相關指南。

集團(或獨立實體)的申報實體必須在其適用支柱二的第一個會計期間後的六個月內，使用新的線上系統註冊其在適用範圍內，即使其沒有支柱二的稅務負擔。默認情況下，適用範圍內集團的申報實體是該集團的最終母公司(UPE)。UPE可以指定另一個集團成員作為申報實體，但如果集團同時適用MTT和DTT，則必須指定同一個實體作為兩種稅的申報實體。

資誠觀點

只有集團的申報實體才能使用線上系統。如果申報實體不是英國稅務居民，則需要先在英國政府網關 (Government Gateway) 註冊，以獲得線上註冊系統所需的用戶ID。

註冊所需的資訊包括 UPE或申報實體(如果不是 UPE)的名稱和註冊地址。如果這些註冊者中的任何一個是英國有限公司或有限責任合夥企業，則還必須提供公司註冊號碼 (CRN) 和唯一納稅義務人參考號碼 (UTR)。



UK

Pillar Two registrations

HMRC has launched a new online system for taxpayers to register that they are in the scope of Pillar Two, applicable to both the multinational top-up tax (MTT) and domestic top-up tax (DTT). HMRC also published related [guidance](#).

The filing entity of a group (or a standalone entity) must use the new online system to register that they are in-scope no later than six months after the first accounting period in which the group (or entity) become so, even if they have no Pillar Two liability. The filing entity of an in-scope group is, by default, the group's ultimate parent entity (UPE). The UPE may nominate another group member to be the filing entity, but where a group is subject to both the MTT and DTT, the same entity must be nominated as the filing entity for both taxes.

See our [PwC alert](#) for more details.

PwC observation:

Only the filing member for the group can use the online service. If the filing member is not UK tax resident, it will need to first register for the UK's Government Gateway in order to obtain the user ID necessary to access the online registration system.

Among the information needed to register is the name and registered address for the UPE and filing member if it is not the UPE. If either of these registrants are a UK limited company or limited liability partnership, the company registration number (CRN) and unique taxpayer reference (UTR) also must be provided.



要聞

Judicial
司法

法國

最高法院拒絕外國分支機構的稅務虧損扣抵

歐洲法院(ECJ)判例法規定，在歐盟租稅管轄區設立的公司可以用其在另一個歐盟成員國設立的子公司或分公司所產生的最終稅務虧損(不可扣抵或移轉)扣抵其應稅利潤，前提是這種扣抵在國內法下是被允許的。

在本案中，一家法國公司(作為稅務合併集團的成員)要求根據該判例法，將其盧森堡分公司所產生的稅務虧損扣抵其應稅利潤。

法國行政最高法院在裁判時參考了 **W AG** 案，在該案中ECJ認為，設立的自由(freedom of establishment)並不妨礙成員國拒絕居民公司利用位於另一個成員國的分支機構所產生的稅務虧損的可能性，尤其是當根據相關租稅協定，第一個成員國放棄了對該分支機構利潤徵稅的權力的時候。

根據法國國內法和法國-盧森堡租稅協定，在法國境外的常設機構所產生的利潤不需要在法國繳納企業所得稅。因此，行政最高法院裁判，境內和境外的分公司並不處於相同的情況。法國公司無法將盧森堡分公司的虧損扣抵其自身利潤，這並不構成對設立自由的限制。

資誠觀點

當一個法國公司希望使用其在另一個歐盟國家設立的子公司所產生的稅務虧損時，這個不利於外國分支機構的決定並不適用。



France

Supreme court denies the offset of tax losses of a foreign branch

Case law of the European Court of Justice (ECJ) provides that a company established in an EU jurisdiction may offset against its taxable profits the definitive tax losses (which cannot be offset or transferred) incurred by its subsidiary or branch established in another EU Member State if such offset would have been allowed in a domestic situation.

In the case at hand, a French company, member of a tax consolidation group, requested that the tax losses generated by its Luxembourg branch be set off against its tax profits, on the basis of this case law.

When rendering their decision, the French Administrative Supreme Court referred to the **WAG** decision, in which the ECJ held that freedom of establishment does not prevent a Member State from refusing a resident company the possibility to use tax losses incurred by a branch situated in another Member State, where the first Member State has waived its power to tax the profit of that branch pursuant to the relevant tax treaty.

Under France domestic law and the France-Luxembourg tax treaty, profits made by a permanent establishment outside France are not subject to corporate income tax in France. Consequently, the Administrative Supreme Court ruled that domestic and foreign branches are not in a comparable situation. There was no restriction to the freedom of establishment as a result of the French company's inability to set off the losses incurred by its Luxembourg branch against its own profits.

PwC observation:

This unfavourable decision regarding foreign branches is not applicable when a French company wishes to use the definitive losses incurred by a subsidiary established in another EU country.



波蘭

行政法院解決波蘭實體購買股份的貸款的稅務處理

利息及相關股份收購債務融資成本的稅務分類

自 2018 年起，企業所得稅納稅義務人必須將其收入和相關成本分類為「資本利得」或「經營活動」。資本利得包括證券和股利等所得。

然而，成本的正確分類仍然為納稅義務人帶來了不確定性。根據波蘭稅務機關的觀點，用於購買股份的貸款/信貸的利息成本應歸類為資本利得，因為在稅務機關看來，出售股份或股利的所得屬於資本利得。因此，在許多情況下，這類利息不能作為波蘭企業所得稅上的可扣除成本。

近期行政法院判決中提出的積極立場

行政法院最近的判決表明，在某些情況下，購買股份的貸款成本(費用、佣金、利息、匯差)可以歸類為經營活動(在實務中減少經營活動的計稅基礎)。

最高行政法院表示，商業實務表明，購買股份交易並不一定是為了未來出售這些股份而產生資本利得，還可以用於與購買實體的營運活動相關的其他目的。這些裁判確認，與股份相關的融資成本的分類取決於交易的整體目的。

資誠觀點

為了購買股份而貸款的波蘭納稅義務人可能會找到機會來正確認列其利息成本和其他債務融資成本，從而有可能減少經營活動的稅基。



Poland

Administrative Courts address share acquisition loans taken by Polish entities

Tax classification of interest and related shares acquisition debt financing costs

Since 2018, corporate income taxpayers are required to qualify their revenues and related costs into one of the two baskets: the 'capital gains' or 'operational activity' basket. Capital gains includes, among other items, income from securities and dividends.

However, the correct classification of costs still creates uncertainty for taxpayers. According to the Polish tax authorities, interest cost from loans/credits taken for shares acquisitions should be allocated to the capital gains basket since, in their view, income from selling shares or dividends falls into the capital gains basket. As a result, such interest, on many occasions, cannot be recognised as tax deductible costs for Polish CIT purposes.

Positive standpoint presented in the recent administrative courts judgments

Recent judgments of administrative courts suggest that loan costs (fees, commissions, interest, exchange currency differences) for share purchases, under certain circumstances, can be included in the operational activity basket (and thus in practice, decrease the taxable basis from operational activities).

The Supreme Administrative Court expressed an opinion that business practice demonstrates that share purchase transactions are not always conducted for generating capital gains from future sale of such shares. They can also serve other purposes related to the operational activities of the purchasing entity. These rulings confirm that the qualification of financing costs connected with shares depends on the overall purpose of the transaction.

PwC observation:

Taxpayers in Poland who have taken loans for the acquisition of shares may find an opportunity to properly recognize their interest costs and other debt financing costs, potentially reducing their taxable base within the operational activity basket.



美國

最高法院維持Moore案中強制遣返稅的合憲性

2024年6月20日，美國最高法院公布了在 **Moore v. United States** 案中的判決，維持「減稅與就業法案」(TCJA)下第965節過渡稅(即強制遣返稅，Mandatory Repatriation Tax, MRT)的合憲性。該判決確認了美國第九巡迴上訴法院的判決。

多數意見強調，其判決範圍僅限於被視為穿透實體的實體。該意見並沒有建議國會必須以同樣的方式對所有的穿透實體課稅。

另外，該意見沒有涉及或解決其他問題，例如實現(realization)是否是所得稅的合憲要求，國會是否可以同時對實體及其股東就同一筆所得徵稅，或其他種類的稅(包括對持股、財富、淨資或增值的稅)是否可能引發合憲性問題。

多數意見強調，「國會長期以來就實體的未分配所得向股東徵稅，對MRT也採取了同樣的做法。本法院長期以來支持這類稅收，今天也對 MRT 採取同樣的做法。

資誠觀點

納稅義務人應重新考慮受法院裁判影響的任何立場。法院強調對實體或其所有者徵稅，而不是對兩者同時徵稅，這可能會引起對所得在兩個層面同時徵稅的情況的質疑(例如當外國公司從事美國貿易或業務但仍需繳納受控外國公司稅時)。

綜合所有意見，四位法官(Barrett, Alito, Thomas, Gorsuch)表示，實現是所得稅的合憲性要求；一位法官(Jackson)加入了多數意見，但單獨表達了實現不是所得稅的合憲性要求的觀點；剩下的四位法官(Roberts, Kavanaugh, Kagan, Sotomayor)都加入了多數意見，但拒絕明確解決這個問題，儘管多數意見確實指出摩爾夫婦作為股東的外國公司確實實現了所得。因此，對所得徵稅在憲法上是否要求實現這個潛在的重要問題，法院仍然沒有回答。



United States

Supreme Court upholds constitutionality of mandatory repatriation tax in Moore

The United States Supreme Court released its [opinion](#) in [Moore v. United States](#), upholding the constitutionality of the Section 965 transition tax (the Mandatory Repatriation Tax (MRT)) under the Tax Cuts and Jobs Act (TCJA) on 20 June 2024. The decision affirmed the judgment of the US Court of Appeals for the Ninth Circuit.

The majority opinion emphasized that its holding is narrow and limited to entities treated as pass-throughs. The opinion does not suggest Congress must tax all pass-through entities in the same manner.

Additionally, the opinion does not address or resolve other issues, such as whether realization is a constitutional requirement for an income tax, whether Congress can tax both an entity and its shareholders on the same income, or whether other kinds of taxes (including those on holdings, wealth, net worth, or appreciation) may raise constitutional issues.

The majority opinion stressed that “Congress has long taxed shareholders of an entity on the entity’s undistributed income, and it did the same with the MRT. This Court has long upheld taxes of that kind, and we do the same today with the MRT.”

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

PwC observation:

Taxpayers should reconsider any positions affected by the Court’s decision. The Court’s emphasis on taxing either the entity or its owners, but not both, may call into question circumstances where income is taxed at both levels (such as when a foreign corporation is engaged in a US trade or business but still subject to a CFC tax).

Taking all the opinions together, four justices (Barrett, Alito, Thomas and Gorsuch) expressed the view that realization is a constitutional requirement for a tax on income; one justice (Jackson) joined the majority opinion but separately expressed the view that realization is not a constitutional requirement for a tax on income; and the four remaining justices (Roberts, Kavanaugh, Kagan, and Sotomayor), all of whom joined the majority opinion, declined to address the issue explicitly, though the majority opinion does state that the foreign corporation in which the Moores were shareholders did realize income. Thus, the potentially important question of whether realization is constitutionally required for a tax on income remains unanswered by the Court.



要聞

OECD/EU
經合組織/歐盟

歐盟

歐盟執委會(EC)就行政合作指令(DAC)啟動公眾諮詢

2011/16/EU號指令(directive on administrative Cooperation, DAC, 行政合作指令)規定了成員國稅務機關在直接稅的領域進行密切合作的規則和程序，以便能夠在跨境情況下正確評估稅收並打擊稅務詐欺和逃稅的行為。DAC透過定期更新，建立了一個歐盟成員國之間合作的共同系統，使其能夠進行資訊交換(應要求的資訊交換、自動的資訊交換或自發性的資訊交換)，以及其他形式的合作(行政調查、在行政辦公室工作和參與行政調查、同步控制和聯合查核)相互協助。

這次的諮詢涵蓋了在 2018 年至 2022 年期間 DAC 的運作情況。這意味著 DAC7(主要針對數位平台)和 DAC8(主要針對加密貨幣)不會包含在這次諮詢中。諮詢持續至 2024 年 7 月 30 日。

請注意，諮詢包括對 DAC6 引入的潛在有害跨境安排的資訊交換特徵的評估。

資誠觀點

這次諮詢的目的是收集所有利害關係人對 DAC 影響的意見。公眾諮詢不僅使公眾能夠表達觀點，也讓納稅義務人能提供關於根據 DAC 進行資訊交換所帶來影響的第一手經驗。與有針對性的諮詢一起，公眾諮詢的結果將提供 DAC 資訊交換運作的全貌。歐盟執委會將在其評估報告中納入這些結果。

儘管這次諮詢著重在 DAC 的過去的實施情況，但歐盟執委會上個月曾公開宣布，因為 OECD 仍在繼續發布行政指南，DAC9(旨在協調歐盟成員國之間支柱二資訊交換)不會在今年夏天本屆執委會的任期結束前發布。



European Union

EC launches public consultation on DAC

Directive 2011/16/EU (directive on administrative cooperation - DAC) lays down the rules and procedures for close cooperation between Member States' tax authorities in the direct tax area to enable the correct assessment of taxes in cross-border situations and to combat tax fraud and evasion. DAC sets up - through regular updates - a common system for cooperation between EU Member States, allowing them to assist each other through exchange of information (on request, automatically, or spontaneously), as well as other forms of cooperation (administrative inquiries, presence in administrative offices and participation in administrative inquiries, simultaneous controls, and joint audits).

The consultation covers the functioning of the DAC during the period spanning from 2018 to 2022. This means that the DAC7 (primarily: digital platforms) and DAC8 (primarily: cryptos) won't be covered by the consultation. The consultation runs until 30 July 2024.

Note that the consultation includes an evaluation of the hallmarks for the exchange of information on potentially harmful cross-border arrangements introduced by DAC6.

PwC observation:

The purpose of the consultation is to collect views from all stakeholders on the impact of DAC. A public consultation enables the general public to express their views and taxpayers to provide first-hand experience with the impacts of exchange of information under the DAC. Together with the targeted consultation, the results of the public consultation will provide a full picture of the use of information exchanged under the DAC. The European Commission will consider these in its evaluation report.

Although the consultation looks at the past of the DAC, the European Commission made a public announcement last month that a DAC9 to coordinate Pillar Two information exchange between EU Member States would not come before the end of the current Commission's term this summer, because the OECD is continuing to issue administrative guidance.



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

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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 (營利事業所得基本稅額之徵收率草案)：<https://youtu.be/AVyoZ2fleOM>
- 台灣稅務與投資法規Update-9月號(股份價值作價投資之方法)：<https://youtu.be/vTxFW-1Y5u4>
- 2024 資誠前瞻研訓院線上講堂 (8月)：

ESG近期發展https://youtu.be/FNCl_CCK5cw

「永續資訊之管理」內部控制制度<https://youtu.be/bmcaDziGRo0>

從碳定價到實踐：企業的碳費管理<https://youtu.be/iSMmxTb43o0>

2024台灣併購趨勢及發展<https://youtu.be/gFlrzzD1ijl>

台灣稅務法令更新及因應https://youtu.be/q1_2_PbvtKM

兩岸稅務法令更新及因應<https://youtu.be/SSa7lwbuMaY>

國際稅務法令更新及因應<https://youtu.be/XpZjtZ7ZpWU>

美國稅務法令更新及因應<https://youtu.be/osmfHDZQu1l>

東南亞稅務法令更新及因應：泰國X越南X馬來西亞X印度<https://youtu.be/u-jtXXE3q7c>

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

智財法令更新及因應<https://youtu.be/jczM4KM9pX8>

勞動法令更新及因應<https://youtu.be/IMfyc8f23ug>

公司暨證管法令更新<https://youtu.be/sdLENULMEKY>

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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