

國際租稅要聞

International Tax Newsletter

第270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。

專論

全球最低稅負制與香港最低補充稅的諮詢結果

作者：曾博昇 執業會計師 /李佩錚 協理

CAMT擬議法規的主要重點

作者：蘇宥人 執業會計師 /許育菁 經理

立法

澳洲
新的澳洲公開國別報告的立法

澳洲
澳洲議會通過全球和國內最低稅負制 (Global and Domestic Minimum Tax)

賽普勒斯
賽普勒斯通過全球最低稅負制 (Global Minimum Tax)

希臘
將參與豁免制度擴大到第三國的子公司

根西島
根西島頒布支柱二規則

匈牙利
修正混合錯配規則 (Hybrid Mismatch Rules)

義大利
企業所得稅立法

義大利
義大利修正數位服務稅

義大利
實施義大利針對混合錯配安排的處罰保護機制

哥倫比亞
哥倫比亞國會擱置 2024 年稅改提案

盧森堡
盧森堡修正支柱二規則

行政

巴林
巴林發布國內最低稅負制 (Minimum Top- Up Tax, DMTT) 的實施條例

德國
德國發布最終版的反混合錯配規則指南

德國
德國公布支柱二稅務修正案

美國
財政部發布最終版和擬議的外匯法規

美國
財政部發布第一套期待已久的 PTEP (Previously Taxed Earnings and Profits) 法規

比利時
比利時就混合錯配問題發出通函

司法

葡萄牙
歐盟法院 (The Court of Justice of the European Union, CJEU) 關於非居民保險公司歧視性待遇的規定

租稅協定

澳洲
澳洲與葡萄牙新租稅協定的諮詢

經合組織/歐盟

歐盟
歐盟議會批准新任歐盟委員——但對稅務角色的意見有分歧

歐盟
歐盟理事會採用更快速及安全的超額扣繳稅款減免指令 (Faster and Safer Relief of Excess Withholding Taxes, FASTER)

OECD
加密資產報告框架(Crypto-Asset Reporting Framework, CARF)的全球實施

專論

Dedicated Columns

專論

全球最低稅負制與香港最低補充稅的諮詢結果

摘要

香港政府繼2023年12月發布實施全球最低稅負制（GloBE）與香港最低補充稅（HKMTT）的諮詢文件後，進一步於2024年10月30日公布諮詢結果，並根據利害關係人的反饋採取相應措施（諮詢結果）。

香港政府將包括PwC在內的各方利害關係人所提供的建設性建議納入參考，並在此過程中徵詢經濟合作與發展組織（OECD）的意見。

誠如香港政府先前的公告，將於2025年實施所得涵蓋原則（IIR）和HKMTT。此次諮詢結果也列出政府的正面回應，包括：

- 延後徵稅不足支出原則（UTPR）的實施時程。
- 為《稅務條例》的一般目的，導入「香港居民實體」的定義。
- 「投資實體」與「保險投資實體」排除適用HKMTT。
- 允許每年指定一個或多個支付實體繳納補充稅，並研擬成員實體明確退出（Clean exit）集團補充稅責任機制的可能性。
- 延長補充稅的繳納期限及提出反對的期限。

背景

香港身為經濟合作暨發展組織（OECD）和二十國集團（G20）稅基侵蝕與利潤移轉（BEPS）包容性架構（IF）的成員，致力於落實 BEPS 2.0 第二支柱GloBE規則。GloBE規則已在國際間達成共識並最終確定，香港政府亦於2023年12月對GloBE和HKMTT的實施展開諮詢，就香港導入HKMTT的設計與管理徵求利害關係人的意見。

諮詢結果要點

在考量利害關係人的反饋並與 OECD 諮詢後，香港政府於2024年10月30日公佈諮詢結果。總結如下：

專論

全球最低稅負制與香港最低補充稅的諮詢結果

徵稅不足支出原則 (UTPR)

香港政府注意到許多租稅管轄區選擇延後實施UTPR，並認為香港也能適當地延後實施。確切時程將考慮相關因素，例如：跨國集團在香港IIR和HKMTT實施後適用的狀況，以及其他租稅管轄區的做法。

PwC觀察：

UTPR作為GloBE的備位規則，旨在對未依IIR或合格國內最低補充稅 (QDMTT) 課稅的利潤徵稅。有鑒於目前許多租稅管轄區已經適用或計劃適用IIR或QDMTT，以避免課稅權轉移至實施UTPR的租稅管轄區。因此，香港啟動UTPR的可能性很低。雖然相關的UTPR條款預計仍將包含在即將修訂的GloBE法案中，但將在公告後才生效。這種方法很明智，因為相關法律條文已經準備就緒，可以讓香港追蹤其他租稅管轄區的動向並迅速應對。

立法方式

有部分反饋意見認為，GloBE和HKMTT應另立新法而非納入《稅務條例》。然而，香港政府認為，將GloBE和HKMTT規範納入《稅務條例》更為適當，因為將補充稅視為利得稅有助於應用現有的稅法規定（例如：繳納和反對 / 上訴相關條文）於補充稅，並可透過香港的租稅協定解決與補充稅相關的跨境稅務爭議。

儘管如此，鑑於補充稅的特殊性，GloBE和HKMTT規則將在《稅務條例》中新增一部分，與第四部分的一般利得稅規則分開，且不適用於一般利得稅。

香港居民實體的定義

香港政府修正原先僅適用於GloBE和HKMTT的立法建議，將「香港居民實體」的定義導入《稅務條例》的一般目的中。該定義將追溯至2024年1月1日生效，以配合母公司位於2024年已實施GloBE租稅管轄區的跨國集團。

PwC觀察：

PwC對於香港政府在考量利害關係人與OECD的意見，修正香港居民實體定義的適用範圍表示認同。原先侷限的應用範圍可能會增加稅務不確定性，例如：境外租稅管轄區（包括實施類似GloBE但不符合GloBE規則的租稅管轄區）是否會接受這有限縮範圍的定義。儘管是否接受一個實體為香港居民，仍取決於該租稅管轄區的認定，但修正後的定義適用於整部香港稅法，為防禦潛在的挑戰提供更堅實的基礎。

專論

全球最低稅負制與香港最低補充稅的諮詢結果

合格可退還稅收抵免 (QRTC)

包括PwC在內的許多利害關係人呼籲香港政府導入QRTC制度。相較於其他稅收抵免，QRTC對GloBE降低有效稅率的影響較小。儘管政府尚未明確表示是否會引入QRTC制度，但對此可能性持開放態度。

PwC觀察：

充分理解香港政府審慎評估是否導入QRTC制度的態度，特別是考量到政府當前的財政狀況。由於鄰近的租稅管轄區已經導入QRTC制度（例如：新加坡），PwC認為政府積極評估制度推動的可行性，這也是讓香港發展為具有競爭力的國際創新和技術中心的重要一環。

投資實體及保險投資實體

為維持投資基金及其資產持有工具的稅務中立性，香港政府參考其他租稅管轄區的做法，同意將投資實體及保險投資實體排除適用HKMTT。

過渡性UTPR避風港

雖然過渡性 UTPR避風港不適用於總部位於香港的跨國集團，因為香港的法定企業所得稅稅率低於20%。但將過渡性 UTPR 避風港納入香港稅法中，能在過渡期間內，避免適用UTPR於法定企業所得稅稅率達20%以上的集團最終母公司 (UPE) 之租稅管轄區。

補充稅之分配與繳納

香港政府指出，UTPR與HKMTT預設的分配機制中，每個成員實體僅對其應分配的補充稅負有繳納之責。然而，跨國集團可以不採用預設機制，以指定一個或多個成員實體支付補充稅（可以逐年指定）。若跨國集團不採用預設機制，且指定成員未支付補充稅負，則集團所有位於香港的成員實體將對集團全部的補充稅負有連帶責任。與此同時，香港政府將研擬明確退出機制，使得離開集團的成員實體不再對集團的補充稅承擔連帶責任。

此外，補充稅的繳納期限從原先提案的兩週延長至 (i) 提交報稅表期限屆滿後或 (ii) 評稅通知書發出日期後的一個月，以較遲者為準。

專論

全球最低稅負制與香港最低補充稅的諮詢結果

PwC觀察：

樂意見到政府願意研擬PwC建議的明確退出（Clean exit）機制，如果設計得當，將為跨國集團在併購交易中提供更多確定性。PwC亦認同政府提供更大的彈性，允許跨國集團根據其具體需求，在集團內部分配其補充稅負，減輕其行政負擔。這是一項可以作為其他租稅管轄區參考的示範性措施。

提出評稅和反對

考慮到可能需要重新計算跨國集團的補充稅款，故訂定補充稅的評稅時限為（i）會計年度終結起計六年，或（ii）評稅主任得知不曾評估或評稅偏低起計六年，以較遲者為準。同時，延長反對期限至評稅通知書發出日期後的兩個月。

PwC觀察：

認同香港政府對這些稅務遵循和管理措施的修正。重要的是，這些條款不會使無限期的評稅期間導致意想不到的影響。

反避稅和罰則

香港政府同意不將一般反避稅條款（即《稅務條例》第61和61A條）適用於GloBE和HKMTT制度。取而代之的是，將導入主要目的測試作為這些制度的反避稅規則。由於主要目的測試需要對所有相關事實和情況進行客觀評估，因此仍須適用於2025年1月1日之前進行的交易。

在罰則方面，香港政府指出，考量是否對與GloBE或HKMTT規則相關的違規行為採取懲罰行動時，將參考OECD關於過渡期罰則減免的指導意見。至於對服務提供者在提交補充稅申報表或通知方面的罰則，將採用與目前提交報稅表相似的方法。

行政指引

香港政府將透過附屬法例將OECD未來發布的其他行政指引納入《稅務條例》。稅務局也將在其網站發布受涵蓋跨國集團普遍關注議題的執行指引。

立法時程

香港政府計劃於2025年1月向立法會提交修訂法案，修訂法案的不同部分預期將按以下時間生效。

專論

全球最低稅負制與香港最低補充稅的諮詢結果

| 項目 | 生效日期 |
|-------------|-----------------------------|
| 香港居民實體的定義 | 追溯自 2024 年 1 月 1 日起 |
| IIR 和 HKMTT | 追溯自2025 年 1 月 1 日或之後開始的會計年度 |
| UTPR | 待後續決定 |

總結

香港在訂定與實施GloBE的做法與全球趨勢一致，旨在保持其稅務競爭力，同時遵守已達成共識的框架。PwC樂見香港政府在諮詢OECD後，採納多項利害關係人的建議，這表明政府對利害關係人關切的回應，並促進適用範圍跨國集團的平穩過渡，同時確保香港的稅務遵循保持合規。

隨著GloBE與HKMTT實施的總體方向與方法的確立，香港距離新制度的最終確定又近了一步。由於修訂法案將在2025年1月提交立法會（而非原計劃的2024年底），對於曆年制跨國集團的財務報表揭露可能是個好消息。

| 本文作者為資誠聯合會計師事務所 | |
|------------------------------|------------------------------|
| 曾博昇 執業會計師 | 李佩錚 協理 |
| Tel: 02-2729-5907 | Tel: 02-2729-6666 轉 23968 |
| Email: paulson.tseng@pwc.com | Email: pei-cheng.lee@pwc.com |

專論

CAMT擬議法規的主要重點

摘要

2024年9月12日，財政部和國稅局發布了關於最低公司稅 (Corporate Alternative Minimum Tax,CAMT) 應用的擬議法規。2022年通過降低通膨法案 (Inflation Reduction Act) 規定，對年收入超過10億美元之大型企業 (適用公司,applicable corporation)的調整後財務報表所得 (adjusted financial statement income,AFSI) 徵收15%的最低稅負。CAMT適用於2022年12月31日之後開始的課稅年度。

國稅局同時也發布了2024-66號通知，該通知將2024-33號通知和2024-47號通知提供的CAMT預估稅罰款豁免納入其中，2023年12月31日至2025年1月1日之前開始的課稅年度的豁免適用第6655(a)節稅款追加。

詳細內容

背景

CAMT對適用企業的AFSI徵收15%的最低稅負，適用企業被定義為符合兩個AFSI測試之一的公司 (不包括適用第S分章報稅的公司、受管制投資公司或房地產投資信託)，這些公司若在2021年12月31日後的當前課稅年度之前的一個或多個課稅年度內符合條件，就會適用CAMT。CAMT實體一般是被視為一般稅務目的實體。

擬議法規的主要亮點

這些擬議法規提供了有關AFSI調整計算、受控外國公司(CFCs)、外國母公司跨國集團(FPMGs)、合併集團、具有公司合夥人的合夥企業以及其他重要條款的詳細規則和示例，其部分內容摘要如下。

1. AFSI調整

根據第56A(a)條規定，由納稅人適用的財務報表 (AFS) 上的淨收入或損失，並進行第56A(c)條所規定的某些調整來計算。擬議法規提供了關於AFSI調整的詳細指導，主要包括對非合併國內公司的調整、折舊調整以及針對某些聯邦和外國所得稅的調整。

對於非合併國內公司，AFSI計算通常需要忽略因持有股票而包含在財務報表收入 (FSI) 中的任何金額，但必須考慮因股票的某些交易 (例如分配或出售股票) 而產生的金額。折舊調整方面，納稅人針對第168條下的財產，需將根據第167條允許的折舊扣除從AFSI中減去，並忽略在AFS中計入的折舊費用。擬議法規擴展了這一調整的適用範圍，包括尚未使用但一旦使用將根據第168條折舊的財產等。

專論

CAMT擬議法規的主要重點

此外，針對確定適用公司時，擬議法規將調整AFSI以忽略在CAMT實體的AFS中記錄的任何適用所得稅。這些調整確保了稅務處理和財務報表處理的一致性，以防止AFSI計算中的重複或遺漏。

這些調整和規定的目的是確保AFSI的計算準確反映納稅人的實際財務狀況，並與現行稅務法規保持一致。

擬議法規指出，對於不是CAMT實體稅務合併集團成員的國內公司股票投資的權益收益和按市價計價調整，通常在確定AFSI時會被忽略。AFSI的折舊調整中有部份規定對納稅人不利，例如從第168條中排除其他章節可扣除的基礎部分，這可能導致納稅人需要根據賬面折舊方法恢復基礎以確定AFSI，即使該基礎通常在常規稅收中扣除。此外，若在常規稅務中將支出作為修理費用扣除，但在AFS中資本化為改善費用，則可能無法忽略折舊費用。擬議法規要求CAMT實體應用其在常規稅務下的會計方法來確定COGS折舊調整，以防止在存貨未出售時，折舊在稅務目的下考慮但未計入AFSI。稅務折舊第481(a)條調整擴展其應用範圍，以防止第168條財產折舊在AFSI中的重複計入或遺漏。與稅收抵免相關的規則防止了用抵免來抵消CAMT責任並恢復額外CAMT基礎的雙重利益。對外國所得稅扣除的豁免有利於納稅人，若不選擇國外稅額扣抵，則不適用第56A(c)(5)條的一般規則。

2. 合夥企業相關的規則

擬議法規對合夥企業的調整後財務報表所得 (AFSI) 問題提供了指導建議，確保合夥企業和合夥人在計算AFSI時的透明度和準確性，從而使稅務處理和財務報表處理保持一致。主要涵蓋下列幾個領域：合夥人合夥AFSI份額的規則、合夥人在其合夥利益中的CAMT基礎的確定、向合夥企業貢獻財產和從合夥企業分配財產的處理，以及合夥企業報告要求。

分配份額規則：擬議法規詳細說明了六個步驟來確定合夥人AFSI的份額，從忽略相關FSI金額到計入AFSI。在層級合夥企業的情況下，最底層的合夥企業必須先確定其AFSI，再由上層合夥企業進行分配。

非認可交易處理：擬議法規要求在向合夥企業貢獻或從合夥企業分配財產時，CAMT實體、合夥企業中的其他合夥人以及合夥企業本身，均需在AFSI中包括任何反映在FSI中的收入、費用、收益或損失。這些調整通常需按月逐步計入AFSI，根據財產類型設定不同的計入時間段。

合夥企業報告要求：需要CAMT資訊的實體必須在合夥企業課稅年度結束後30天內請求信息。在層級合夥企業的情況下，上層合夥企業需向下層合夥企業請求信息，並持續提供CAMT信息，直到收到不再需要信息的通知。

專論

CAMT擬議法規的主要重點

合夥利益中的CAMT基礎確定需要進行五年的調整（至2024年底），這對許多納稅人及其顧問來說是一項重大任務。為了準備針對2024年結束的課稅年度的CAMT計算，納稅人應盡快開始計算工作。在部分銷售和部分貢獻交易中，擬議法規允許部分應稅貢獻被拆分，並對非應稅部分應用遞延銷售方法，以避免重複計算。雖然合夥企業只有在收到合夥人請求時才需要報告CAMT信息，但報告要求繁重，影響任何直接或間接擁有CAMT潛在適用權益的合夥企業。受要求的合夥企業需跟踪並報告新信息，除了財務、稅務和704(b)帳簿和記錄外，還需為CAMT維護第四套帳簿和記錄。CAMT信息將在表格1065和附表K-1上報告給國稅局，未能正確報告可能會導致罰款。對於2023課稅年度，在準備附表K和K-1後收到信息請求的合夥企業可以在單獨聲明中向合夥人提供信息。

3. 國際稅務的相關調整

擬議法規對影響跨國納稅人的企業調整後財務報表所得（AFSI）提供了詳細的指導，特別是針對受控外國公司（CFCs）和外國母公司跨國集團（FPMGs）的處理。

最低公司稅國外稅額扣抵（CAMT FTC）：擬議法規提供了確定CAMT責任中FTC的指導。適用公司可以根據支付的合格稅收、合夥企業分配的某些可抵免外國稅收支出以及CFC稅收按比例分配份額確定CAMT FTC。擬議法規還考慮了幾乎所有在常規稅務目的下適用的國外稅額扣抵拒絕、暫停和限制，除了第904和960(d)條下的限制項目。

外國母公司跨國集團（FPMG）規則：擬議法規提供了確定公司是否為FPMG成員的指南，包括FPMG的定義、共同母公司的識別、控制權的定義及適用財務會計標準。

擬議法規指出，所有外國公司股票的所有者應適用相同的規則，以避免處理外國公司轉變為CFC和不適用CFC後所帶來的複雜性。這些規則旨在解決CFC分配和CFC股票轉讓可能導致的雙重計算問題，避免美國股東在AFSI中重複計入來自調整後淨收入或損失相關收益的股息。此外，擬議法規引入了許多新的定義術語和屬性，包括CAMT保留盈餘和CAMT當前盈餘，這些術語幫助納稅人更準確地計算AFSI。關於CAMT國外稅額扣抵，擬議法規沒有出現在CAMT法定框架中的合格外國所得稅限制，但財政部和國稅局認為這些限制政策在常規稅務目的下的應用同樣適用於CAMT情境。擬議法規還廣泛擴大了FPMG的範圍，將具有非公司母公司的外國公司的集團成員納入規範，並設置更廣泛的10億美元門檻，可能導致更多公司受到CAMT規則的影響。

4. 其他重要條款摘要

涵蓋福利計劃的AFSI調整：擬議法規針對涵蓋福利計劃的AFSI提供了調整，這些計劃包括第401(a)條描述的定額福利計劃、合格外國計劃以及提供除養老金以外雇後福利的計劃。這些調整旨在確保這些福利計劃在AFSI計算中的處理與現行稅務法規保持一致。

對沖交易和被對沖項目的AFSI調整：擬議法規對AFSI對沖或相關項目的AFSI進行了調整。對沖交易包括根據各種稅務對沖制度在常規稅務目的下符合對沖交易資格的交易、在財務會計目的下的對沖交易以及符合雙重資格的對沖交易。規則定義了被對沖項目和公允價值計量調整，並包含修改AFSI的一般規則，特別是針對淨投資對沖的具體規則。

專論

CAMT擬議法規的主要重點

AFS年度和課稅年度的差異：擬議法規根據第56A(c)(1)條提供了規則，如果CAMT實體的AFS覆蓋的期間不同於課稅年度，則需對AFSI進行調整。這些規則要求CAMT實體使用基於會計標準的臨時結賬方法來計算FSI和AFSI，使財務報告期間與課稅年度相同。

實施最終規定的過渡規則：財政部和國稅局正在考慮三種過渡規則，適用於最終規定的實施：

- (1) 過渡年度調整方法：重新確定過渡年度開始時的AFSI累計金額和相關CAMT屬性。
- (2) 截止過渡方法：類似於某些稅務程序中的截止方法。
- (3) 重新起步過渡方法：重新確定過渡年度開始時的CAMT屬性。

僅限AFSI變更的同意程序：財政部和國稅局正在考慮規則和程序，以處理最終規定下AFSI目的的項目處理變更，這涉及確定適當的時間或金額以防止AFSI中的重複或遺漏。

擬議法規針對滿足特定要求的福利計劃提供了AFSI調整，這些計劃可能包括國內或外國的廣泛員工計劃。納稅人需要確定哪些計劃受這些調整約束，並正確處理與計劃相關的金額、收入或扣除。對於擁有衍生品和對沖交易的公司，擬議法規的應用取決於對沖及被對沖項目的常規稅務和財務報表呈現的理解，這些公司應仔細審查以評估對其的影響。此外，擬議法規反映了規則1.451-3(h)(4)(i)(A)中的條款，在AFS覆蓋不匹配報告期間時計算課稅年度的AFS收入。另外，政府正在考慮各種方法管理事先同意、自動同意、簡化程序、審計保護的可用性和分攤期間等相關過程。雖然目前對具體管理方式尚未確定，但納稅人應考慮提交評論，以確保程序規則可管理，從而鼓勵自願遵守最終規定。

本文作者為資誠聯合會計師事務所

蘇宥人 執業會計師

Tel: 02-2729-5369

Email: peter.y.su@pwc.com

許育菁 經理

Tel: 02-2729-6666 轉 23726

Email: elsa.hsu@pwc.com

要聞

Legislation
立法

澳洲

新的澳洲公開國別報告的立法

澳洲已通過公開國別報告的立法，自 2024 年 7 月 1 日起生效。公開國別報告的新規則要求在澳洲開展業務的大型跨國集團的國別報告母公司向澳洲稅務局 (Australian Taxation Office, ATO) 提交全球財務和稅務相關資訊，而且這些資訊將被公開。這項新義務是對現有的非公開的國別報告制度和其他可能適用於跨國集團的公開國別報告制度 (例如歐盟制度) 的補充。

ATO 預計將在 2025 年 3 月前發布與實施公開國別報告相關的實際問題的指南，可能涵蓋以下面向：

- 提交機制：例如，確認文件的技術規格 (具體的XML格式和驗證規則)、提交文件的入口網站、全球母公司是否需要註冊、文件是否需要由代理提交、文件提交前需要由誰核可。
- 豁免：沒有規定豁免的具體情況，但解釋性備忘錄指出，這可能包括考慮資訊揭露是否會影響國家安全、違反澳洲或外國法律，或因洩露商業敏感資訊而對實體造成重大影響。
- 定義和解釋：可能需要對公開國別報告中需要澄清的具體定義提供技術指導。

需要按國別分類報告的「特定」國家名單還待確認。

資誠觀點

儘管距離首次報告的截止日期還有一段時間，但對於集團來說，開始為公開國別報告義務做準備並不算早。準備工作可能包括：

- 評估是否在適用範圍內。
- 確保集團內的相關利害關係人知悉即將履行的義務。
- 檢視系統和流程的準備情況，以收集必要的數據，並確保澳洲公開國別報告、現有的非公開國別報告、歐盟公開國別報告、支柱二和其他稅務義務所需的不同數據一致。
- 考慮溝通策略，並評估是否適合自願發布額外資訊，從而為 ATO 將公布的國別數據提供背景資訊。



Australia

New Australian public country by country reporting laws

Legislation to introduce public country-by-country (CBC) reporting obligations in Australia effective from 1 July 2024 has now been enacted. This requires the CBC reporting parent of a large multinational group with an Australian presence to submit data on their global financial and tax footprint to the Australian Taxation Office (ATO), which will be made publicly available. This new obligation applies in addition to existing confidential CBC reporting regimes and any other public CBC reporting regimes (e.g. the European Union regime) that may apply to a multinational group.

The ATO expects to issue guidance by March 2025 on several practical matters related to the new regime's implementation. Guidance is likely to be needed on:

- **Lodgment mechanics:** For example, confirming the technical specifications of the file (the specific XML schema and validation rules), the portal through which files will be submitted, whether any registration is required by the global parent entity, whether files will need to be submitted by an agent, and who is required to approve a file prior to lodgment.
- **Exemptions:** The law does not prescribe the circumstances in which exemptions will be considered, but the explanatory memorandum notes that it may include considering whether disclosure of the data would impact national security, breach Australian or foreign laws, or result in substantial ramifications for an entity by revealing commercially sensitive information.
- **Definitions and interpretations:** Technical guidance may be needed on specific definitions that require clarification for the public CBC report.

We also await confirmation of which 'specified' countries will need to be reported separately.

PwC observation:

Although there is still time before the first report is due, it is not too early for groups to begin to prepare for public CBC reporting obligations. This may include:

- Evaluating whether you fall within the scope of the rules.
- Ensuring relevant stakeholders within your organisation are aware of the upcoming obligations.
- Reviewing the readiness of your systems and processes to gather the necessary data and ensuring that the different data required across Australian public CBC reporting, confidential CBC reporting, EU public CBC reporting, Pillar Two, and other tax obligations can be reconciled and explained.
- Considering your communications strategy and whether it may be appropriate to voluntarily publish additional information or explanations to provide context for the CBC data that the ATO will publish.



澳洲

澳洲議會通過全球和國內最低稅負制 (Global and Domestic Minimum Tax)

澳洲已成功通過聯邦議會的支柱二主要立法。該立法確立了實施支柱二的框架，包括澳洲國內最低稅負制 (Domestic Minimum Tax, DMT) 和澳洲所得涵蓋原則 (Income Inclusion Rule, IIR)，適用於 2024 年 1 月 1 日或之後開始的所得年度。另外，徵稅不足之支出原則 (Undertaxed Profits Rule, UTPR) 將適用於 2025 年 1 月 1 日或之後開始的所得年度。

截至撰稿時，計算補充稅所需的附屬立法仍在制定中。澳洲支柱二補充稅的所有面向可能會在其首個運營年度結束之前「實質性地實施」。

對於範圍內的跨國企業集團來說，至關重要的是盡早做好準備，以因應這一重大變化對財務、稅務、治理和合規面向的影響。

資誠觀點

預計澳洲的支柱二制度將在 2024 年 12 月 31 日之前實質性實施，範圍內的跨國企業集團應評估支柱二的適用情況，並準備必要的計算和文件，以證明其支柱二的狀況和相關財務報告揭露。所需工作的範圍和性質將根據每個範圍內跨國企業集團的支柱二的狀況而有所不同。但至少需要進行最低限度的工作是支持該集團的支柱二的合規狀況。目前關注的焦點是過渡性國別報告避風港是否可用。



Australia

Australia's Parliament passes Global and Domestic Minimum Tax

Australia has successfully passed its Pillar Two primary legislation through Federal Parliament. This legislation establishes the framework for applying the Pillar Two tax, including the Australian Domestic Minimum Tax (DMT) and Australian Income Inclusion Rule (IIR) tax, effective for income years commencing on or after 1 January 2024. In addition, the Australian Undertaxed Profits Rule (UTPR) tax will take effect for income years commencing on or after 1 January 2025.

At the time of writing, the subordinate legislation necessary for the substantive computation of top-up tax is still being finalised. All aspects of Australia's Pillar Two top-up taxes likely will be 'substantively enacted' just prior to the end of their first full year of operation.

For in-scope Multinational Enterprise (MNE) groups, it is crucial to prepare for the financial, tax, governance and compliance implications of this significant change without delay.

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

PwC observation:

In anticipation of the Australian Pillar Two regime being substantively enacted before 31 December 2024, in-scope MNE groups should assess the application of the rules and prepare the necessary calculations and documentation to evidence their Pillar Two position and related financial reporting disclosures. The extent and nature of the work required will vary depending on the Pillar Two profile of each in-scope MNE group. However, a minimum level of work will be necessary to support the group's Pillar Two position. An immediate area of focus will generally be whether the Transitional CbC Report Safe Harbour is available.



賽普勒斯

賽普勒斯通過全球最低稅負制 (Global Minimum Tax)

2024年12月12日，賽普勒斯眾議院通過了跨國企業集團和大型國內集團的全球最低稅負制 (簡稱為「該法」)。該法將歐盟支柱二指令轉化為賽普勒斯國內法。預計該法很快將在政府公報上公布，一旦公布，則表示立法程序完成。

該法與歐盟指令保持一致，並包含附加文本，以考慮迄今為止發布的OECD/G20 BEPS包容性架構行政指南 (Administrative Guidance, AG) 的特定要素。

主要規則，即「合格的所得涵蓋原則 (Qualified Income Inclusion Rule, QIIR)」，將於 2024 年生效。次要規則，即「合格的徵稅不足之支出原則 (Qualified Undertaxed Profits Rule, QUTPR)」和賽普勒斯國內最低稅負制 (Domestic Minimum Top-Up Tax, DMTT) 將於2025年生效。

該法並未修正塞普勒斯的企業所得稅。而是引入了額外的稅收立法，僅適用於範圍內的集團，並與企業所得稅法並行適用。

資誠觀點

鑒於賽普勒斯 QIIR 已於 2024 年有效實施，且賽普勒斯 QUTPR 和 DMTT 即將實施，範圍內的集團應立即採取措施。集團應分析該法的潛在影響和可能帶來的後果，並評估其現有的數據、系統、技術和流程是否能夠充分支持該法的要求，以確保完全合規。



Cyprus

Cyprus passes global minimum tax

The Cyprus House of Representatives, on 12 December 2024, passed the global minimum tax of MNE groups and large-scale domestic groups law. This law transposes the Pillar Two EU Directive into Cyprus national law. The legislative process will complete once the Law is published in the Government Gazette, which is expected soon.

The Law aligns with the EU Directive and includes additional text to account for certain elements of the OECD/G20 Inclusive Framework on BEPS Administrative Guidance (the AG) released to date.

The main rule, the Qualified Income Inclusion Rule (QIIR), will be effective from 2024. The secondary rule, the Qualified Undertaxed Profits Rule (QUTPR), and the Cyprus domestic minimum top-up tax (DMTT) will be effective from 2025.

The Law does not modify Cyprus' corporate income tax (CIT) legislation. Instead, it introduces additional tax legislation, which is only to be applied in parallel to the CIT legislation for groups within scope.

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

PwC observation:

Given the effective application of the Cyprus QIIR, effective in 2024, and the imminent application of the Cyprus QUTPR and DMTT, in-scope groups should take measures immediately. They should analyze the Law's potential impact and implications and assess whether their existing data, systems, technology, and processes can adequately support the Law's requirements in order to fully comply.



希臘

將參與豁免制度擴大到第三國的子公司

2024 年12 月5 日，第5162/2024 號法在希臘官方公報上發布，對希臘所得稅法 (L.4172/2013) 進行了修正，並擴大了股利和資本利得參與豁免的適用範圍 (但須符合特定條件)。新規定將於 2025 年課稅年度生效，目的是為希臘稅務居民法人實體提供更多租稅優惠，尤其是針對集團內股利分配和股份轉讓的資本利得。

根據新規定，希臘稅務居民法人實體所收到的集團內股利的所得稅豁免，以前僅限於來自歐盟境內設立的法人實體的股利分配，現在已擴大到包括來自在歐盟境外第三國設立的子公司的股利分配。

同樣，希臘稅務居民法人實體因轉讓歐盟子公司股份而獲得的資本利得的免稅政策，也擴大到了對非歐盟法人實體的股份轉讓。這些租稅優惠的條件保持不變，仍需持股比例至少為 10%，持股時間至少為 24 個月。這項修正的目的是透過為希臘企業的國際營運提供更大的靈活性，從而增強其競爭力。然而，對於股利和資本利得豁免引入了一個限制條件：分配股利的法人實體或股份被轉讓的實體不得設立在不合作國家。這個措施的目的是確保稅收優惠不會被設立在不符國際稅務標準的租稅管轄區的實體濫用。

資誠觀點

這項修正的目的是透過為希臘企業的國際營運提供更大的靈活性，從而增強其競爭力。



Greece

Extension of participation exemption regime to subsidiaries in third countries

Law 5162/2024, as published in the Greek Official Gazette on 5 December 2024, amends the Greek Income Tax Code (L.4172/2013) and expands the scope of the dividends and capital gains participation exemption, subject to certain conditions. These new provisions will be effective for tax year 2025. The new provisions aim to enhance the tax advantages available to Greek tax-resident legal entities, particularly in relation to intragroup dividends and capital gains from share transfers.

Under these new provisions, the income tax exemption for intragroup dividends received by a Greek tax resident legal entity, which was previously limited to distributions from legal entities established within the European Union, has now been extended to include distributions from subsidiaries established in third countries.

Similarly, the exemption from tax on capital gains earned by a Greek tax-resident legal entity arising from the transfer of shares in EU subsidiaries has been extended to cover participations in non-EU legal entities. These extensions are subject to the same terms and conditions as previously established, specifically requiring a minimum holding percentage of 10% for a duration of at least 24 months. This modification aims to enhance the competitiveness of Greek businesses by providing them with greater flexibility in their international operations.

However, an additional condition has been introduced for both dividends and capital gains exemptions: the distributing legal entity, or the entity whose shares are being transferred, must not be established in a non-cooperative state (article 65 of L. 4172/2013). This measure ensures that the tax benefits are not exploited through entities in jurisdictions that do not comply with international tax standards.

PwC observation:

This legislative reform is designed to bolster the competitiveness of Greek businesses by offering them increased flexibility in their international operations.



根西島

根西島頒布支柱二規則

根西島近期批准了實施OECD支柱二規則的立法，自2025年1月1日起生效。支柱二規則確保合併年營收超過7.5億歐元的大型跨國企業在每個租稅管轄區內至少繳納15%的最低稅負，並對任何低稅負利潤徵收補充稅。為了導入合格的所得涵蓋原則(IIR)，根西島實施了合格國內補充稅(Domestic Top-up Tax, DTT)和跨國補充稅(Multinational Top-up Tax, MTT)，這些規則遵循GloBE範本規則(Model Rules)，但有一些修正。

根西島的企業所得稅稅率維持為0% (部分業務適用10%和20%)。根據支柱二規則，15%的最低有效稅負僅適用於達到合併營收門檻的跨國企業。因此，在根西島的跨國企業如果未達門檻，那麼不會受到支柱二的影響。

根西島支柱二規則的主要重點包括：

- 實施日期：自2025年1月1日或之後開始的財務期間生效。
- 豁免實體：根據GloBE範本規則，投資實體和保險投資實體獲得豁免。
- 合併財務報表：不需按照當地GAAP編制，但必須遵循GloBE範本規則可接受的財務會計標準。

- 國內補充稅 (DTT)：作為合格跨國企業的成員實體、國內合資企業及其子公司的根西島稅務居民實體，將繳納 DTT。
- 跨國補充稅 (MTT)：合格跨國企業的最終母公司將繳納 MTT。
- 註冊要求：符合資格的跨國企業必須指定集團的國內實體作為國內申報實體，負責向根西島稅務局提交必要的申報表和通知。國內申報實體負責為集團內的所有根西島實體註冊。註冊必須在2025年1月1日或之後開始的首個財務年度起12個月內或成為合格跨國企業成員實體之日起的六個月內提交 (以較晚者為準)。未能註冊可能面臨最高20,000鎊的罰款及法律責任。
- 申報要求：申報必須在財務年度結束後的15個月內完成，首年則延長至18個月。如果跨國企業已有合格主管機關協議的其他租稅管轄區提交GloBE資訊申報表，那麼必須向根西島稅務局提交通知。如果先前在範圍內的跨國企業在特定年份的營收低於門檻，仍需提交低於門檻的通知。

資誠觀點

隨著新的規則於2025年1月1日生效，大型集團 (特別是根據具有類似門檻的國別報告制度進行報告的)，應分析其是否在範圍內，以及從哪個財務年度開始適用，以及對其當地業務的財務和管理的影響。範圍內的跨國集團或國內實體應考慮：

- 提高合規性要求：確保及時註冊和提交申報表，以避免處罰。計算適用的 DTT 和 MTT 是很複雜的。
- 財務影響：評估潛在的 DTT 和 MTT 稅負，以及對財務報表影響。
- 財務報表揭露：在財務報表中揭露潛在 DTT 和 MTT 稅負的計算結果。
- 記錄保存：保存準確的記錄，以遵守新規則並避免處罰。

Guernsey

Guernsey enacts Pillar Two rules

Guernsey recently approved legislation to implement the OECD's Pillar Two rules, effective from 1 January 2025. Local guidance notes have not been released yet. The Pillar Two rules ensure that large multinational enterprises with a consolidated annual turnover exceeding EUR 750 million (Qualifying MNEs) pay a minimum tax of 15% at a jurisdictional level, with a top-up tax on any low-tax profits. As part of the legislation, Guernsey implemented a Qualified Domestic Top-up Tax (DTT) and Multinational Top-up Tax (MTT) for the Qualified Income Inclusion Rule (IIR), which follow the GloBE Model Rules with some modifications.

The corporate income tax rate in Guernsey will remain at 0% (with 10% and 20% applying to certain activities). The 15% minimum effective tax rate applicable under the Pillar Two legislation will only apply to MNEs meeting the consolidated turnover threshold. Therefore, any entities in Guernsey that are part of an MNE but do not meet the threshold will not be impacted by the Pillar Two legislation.

Key highlights of Guernsey's Pillar Two regulation include:

- Implementation date: Effective from fiscal periods starting on or after 1 January 2025.
- Exempt entities: Investment entities and insurance investment entities are exempt, in line with the GloBE Model Rules.
- Consolidated financial statements: Not required under local GAAP but must follow an Acceptable Financial Accounting Standard, in line with the GloBE Model Rules.

- Domestic Top-up Tax (DTT): Guernsey tax-resident entities that are constituent entities of Qualifying MNEs, Domestic Joint Ventures, and their subsidiaries will be liable to DTT.
- Multinational Top-up Tax (MTT): Ultimate parent entities of Qualifying MNEs will be liable to MTT.
- Registration: Qualifying MNEs are required to appoint a domestic entity of the group as the domestic filing entity responsible for submitting the necessary returns and notifications to the Guernsey Revenue Service. The domestic filing entity is responsible for registering all Guernsey entities in the group. The registration is required to be submitted within the later of 12 months of the first fiscal period beginning on or after 1 January 2025 or six months from the date the entity becomes a member of a Qualifying MNE. Failure to register could result in summary convictions as well as financial penalties up to £20,000.
- Filing requirements: Returns must be filed within 15 months after the fiscal year-end, or 18 months for the first year. If a GloBE Information Return is filed in another jurisdiction with a Qualifying Competent Authority Agreement, a notification must be submitted to the Guernsey Revenue Service. Where an MNE, previously in-scope of the rules, is below the threshold in a particular year, the domestic filing entity would be required to submit a below-threshold notification to the Guernsey Revenue Service.

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

PwC observation:

As these rules come into force from 1 January 2025, larger structures -- especially if they report under the country-by-country reporting regime, which has a similar reporting threshold -- should analyze whether they are in scope, from which fiscal year the legislation would apply, and what the impact would be, both fiscal and administrative, for their local operations. Groups or local entities that fall within the scope of the legislations should consider:

- Increased compliance requirements: Ensuring timely registration and submission of returns to avoid penalties. Calculating applicable DTT and MTT is complex.
- Financial implications: Assessing potential DTT and MTT liabilities and the financial statement impact.
- Financial statement disclosures: Disclosing calculations of potential DTT and MTT liabilities in financial statements.
- Record keeping: Maintaining accurate records to comply with the new legislation and avoid penalties.

匈牙利

修正混合錯配規則 (Hybrid Mismatch Rules)

近期的法案對企業所得稅法進行了修正，針對與雙重扣除成本和費用相關的混合錯配規則（這些規則是根據歐盟指令進行轉化的）。

到目前為止，匈牙利的相關規則不允許將雙重扣除的成本和費用遞延，以扣抵未來可能產生的雙重納入所得 (Dual Inclusion Income)。這意味著這些成本和費用永久性地無法扣除。

資誠觀點

這次的修正解決了過去無法進行成本和費用扣除的問題，並新增規定，允許納稅人在特定情形下扣除之前財務年度所產生的不被允許扣除的費用。



Hungary

Hybrid mismatch rules amended

Recently enacted legislation includes amendments to the corporate income tax law, addressing hybrid mismatch rules pertaining to double deducted costs and expenses (transposed from the relevant EU directive).

Until now the Hungarian implementation of the Directive did not allow the carry forward of double deducted costs and expenses to use them against possible future dual inclusion income. As a result, such deductions were lost permanently.

PwC observation:

The amendment addresses the lost deduction issue and introduces regulations to allow taxpayers to deduct disallowed expenses incurred in previous fiscal years in such cases.



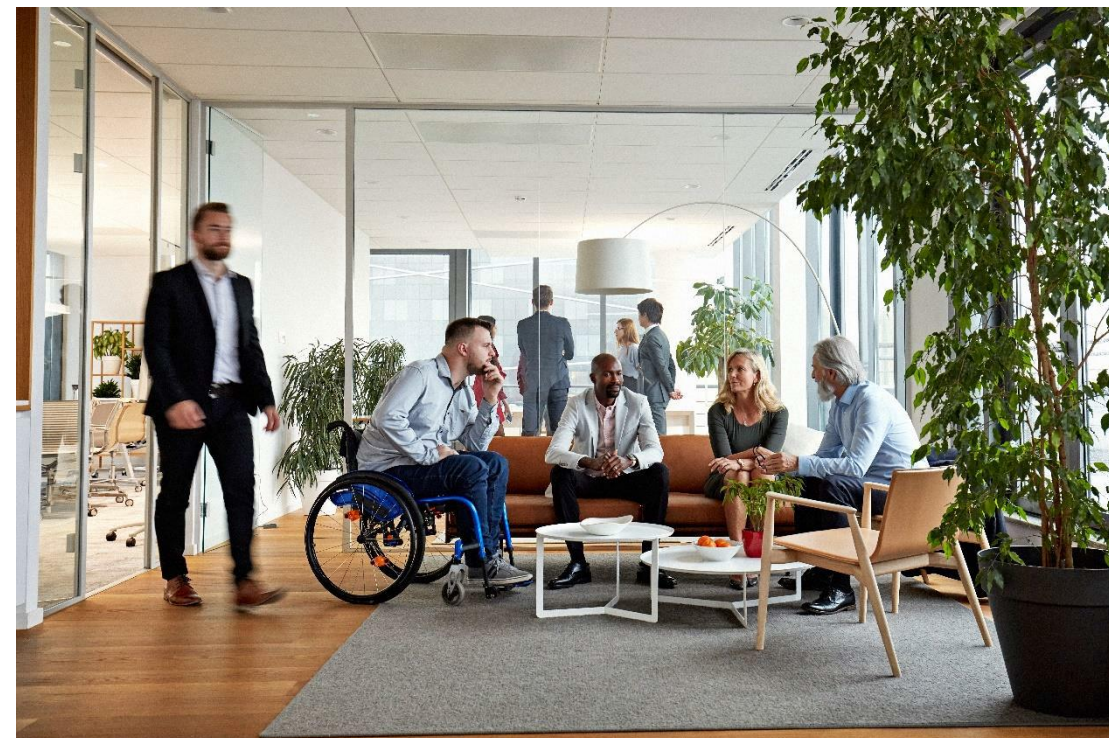
義大利 企業所得稅立法

2024年12月3日，義大利政府批准了所得稅立法的最終草案，針對與特殊交易相關的稅務規則進行了更新，包括：

- 修正適用於義大利實體所有權變更（直接和間接）的稅務屬性（tax attributes，包括淨營業虧損、超額利息費用和名義利息扣除）的喪失規則（Forfeiture Rule）；
- 修正適用於合併和分拆的稅務屬性的喪失規則；
- 引入向下合併（downstream merger）相關的稅法規則；
- 輸入非義大利稅收損失，對於歐盟/單一歐洲法案（Single European Act, SEA）實體合併到義大利實體，如果滿足特定條件，義大利存續實體將被允許遞延從歐盟/SEA實體繼承的稅務虧損。這個規則旨在使義大利的稅法體系與歐洲法院的原則保持一致。

資誠觀點

在2024年已進行或計劃進行義大利重組的跨國企業，應仔細評估新規則對稅務屬性遞延的影響。另外，以稅收中性方式將義大利分公司轉變為義大利子公司的機會，以及允許與歐盟公司合併時使用外國稅務虧損的機會，將為重組計劃提供了更多可能性。



Italy

Legislative Decree on corporate income taxation

On December 3, 2024, the Italian Government approved the final draft of the Legislative Decree on income taxes, introducing relevant updates regarding extraordinary transactions, including:

- amendments to the tax attributes (net operating losses, excess interest expenses and notional interest deductions) forfeiture rules applicable to changes of ownership (direct and indirect) of Italian entities;
- amendments to the tax attributes forfeiture rules applicable to mergers and demergers;
- introduction of the tax law provision governing the downstream demerger (“scissione con scorporo”);
- importation of non-Italian tax losses, for the merger of an EU/Single European Act (SEA) entity into an Italian entity, the Italian surviving entity will be allowed to carry forward the tax losses inherited from the EU/SEA entity if certain conditions are met. Such a rule is aimed at aligning the Italian tax law system to the principles of the EUCJ (ex multis, decisions Marks & Spencer, C-446/03; Holmen, C-608/17; Memira Holding, C-607/17).

PwC observation:

MNEs that implemented during 2024 or are considering implementing Italian reorganizations should consider the impact of the new rules on the tax attributes carryforwards. Additionally, the opportunity to convert an Italian branch into an Italian subsidiary in a tax neutral manner, as well as the merger of an EU company with the chance to use foreign tax losses, will pave the way for new restructuring options.



義大利

義大利修正數位服務稅

目前，義大利徵收 3% 的數位服務稅 (Digital Services Tax, DST)，僅適用於全球營收超過 7.5 億歐元且在義大利提供數位服務的營收至少 550 萬歐元的公司。

義大利議會正在審議的 2025 年預算草案提議取消現行的 適用 DST 的營收門檻。如果該提議獲得批准，修正後的規定預計將於 2025 年 1 月 1 日生效。這將大幅擴大 DST 的適用範圍，涵蓋更多在義大利提供數位服務的公司 (無論公司規模的大小)。

然而，該預算草案仍在議會討論中，可能會被修正。

資誠觀點

如果擬議的修正獲得批准，義大利和非義大利實體，無論其規模如何，都必須確定是否在義大利提供數位服務。如果在義大利提供數位服務，那麼必須遵守相關的 DST 義務 (即提交 DST 申報表等) 並繳納相關的義大利 DST。



Italy

Amendments to the Italian digital service tax

Italy currently levies a 3% Digital Services Tax (DST), applicable only to companies with global revenues exceeding €750 million and at least €5.5 million of revenues generated from digital services provided in Italy.

The 2025 Draft Budget Law, currently under consideration by the Italian Parliament, proposes removing both the revenue thresholds currently limiting applicability of the DST. Should the proposal be approved, the revised provisions are expected to come into effect on 1 January 2025. This would significantly broaden the scope of the Italian DST to include a wider range of businesses (regardless of their size) engaged in the provision of digital services in Italy.

However, consider that the Draft Budget Law is still under parliamentary discussion and may be amended.

PwC observation:

If the proposed amendment is approved, both Italian and non- Italian entities, regardless their size, must determine whether they perform digital services in Italy. If they do, they must comply with the associated DST obligations (i.e. filing of DST return, etc.) and pay the relevant Italian DST.



義大利

實施義大利針對混合錯配安排的處罰保護機制

2024 年12 月 6 日，義大利經濟和財政部長批准了關於混合錯配安排的處罰保護機制的法令，該機制基於2023 年 12 月發布的第 209號法令所規定的反混合錯配文檔要求。

對於跨國集團內的義大利納稅人來說，妥善準備反混合錯配文檔至關重要，因為處罰保護機制可以提供以下保障：

- 免於行政處罰；
- 確保在稅務查核過程中，能夠提供充分且合規的支持性文檔來因應反混合錯配規則 (Anti-Hybrid Rules, AHR) 的適用；
- 在盡職調查過程中提供好處；和
- 展現出對內部稅務風險的適當管理，並滿足合規制度的要求。

相關的混合錯配安排的案例並不總是源自激進的稅務規劃策略，而是可能由無意的行為產生。因此，完善的文檔可以讓納稅人能夠控制相關的稅務和處罰風險。

資誠觀點

受影響的納稅人應考慮制定一套有效、高效且實用的反混合錯配文檔的管理方法。使用者友善的技術應該能夠幫助實現這種方法。



Italy

Implementation of the Italian penalty protection regime for hybrid mismatches

The Italian Ministry of Economy and Finance, on December 6, approved the Decree implementing the penalty protection regime for hybrid mismatch arrangements based on anti-hybrid documentation as set forth by Decree no. 209, published in December 2023.

Proper preparation of the anti-hybrid documentation is critically important for Italian taxpayers within multinational groups, as the penalty-protection regime:

- protects them against administrative penalties;
- ensures that they have ready-to-exhibit and adequate supporting documentation against the application of anti-hybrid rules (AHR) in case of a tax audit;
- provides benefits during due diligence; and
- demonstrates proper management of internal tax risks and is connected to the cooperative compliance regime.

Relevant hybrid cases are not always a result of aggressive tax planning strategies but, instead, can be created by unintended behaviors. Consequently, proper documentation allows taxpayers to control the tax and penalty risks connected to previous fiscal years not duly mapped.

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

PwC observation:

Impacted taxpayers should consider developing an effective, efficient, and practical approach to anti-hybrid documentation. User-friendly technology should be able to help with this approach.



哥倫比亞

哥倫比亞國會擱置 2024 年稅改提案

2024年12月11日，哥倫比亞國會正式擱置政府所提出的稅改提案。該提案旨在引入包括逐步降低所得稅稅率、新的成本和費用扣除要求、提高最低稅率(Minimum Effective Tax Rate, METR)、增加碳稅和調整增值稅等重大變化。根據稅改提案擱置的決定，2025 財年的稅務政策將不會有任何變化。

資誠觀點

根據這項擱置稅改提案的決定，2025 財年的稅務政策將不會有任何變化。



Colombia

Colombia Congress shelves proposed tax reform for 2024

On December 11, 2024, the Congress of Colombia officially shelved the tax reform project proposed by the government. The initiative aimed to introduce significant changes, including progressive reductions in income tax rates, new deductibility requirements, increased minimum taxation rates, increased carbon tax and adjustments in VAT, among others. With this decision, no changes will be implemented in the taxation for the 2025 fiscal year.

PwC observation:

With this decision, no changes will be implemented in the taxation for the 2025 fiscal year.



盧森堡

盧森堡修正支柱二規則

2024 年 12 月 19 日，盧森堡議會投票通過第 8396 號法 (簡稱「該法」)，以修正 2023 年 12 月 22 日導入的支柱二規則 (最低稅負制)。該法旨在將迄今為止發布的OECD行政指南 (Administrative Guidance, AG) 納入盧森堡國內法，其中包括OECD於2024 年6 月17 日發布的行政指南。這使盧森堡成為首批全面實施OECD行政指南的國家之一。然而，關於盧森堡支柱二規則的某些實務層面，仍存在若干問題。

關於過渡規則，逐條註釋 (Commentary) 中對過渡期間非投資性持股所產生的稅務虧損 (以及相關遞延稅資產) 的遞延進行了重要澄清。過渡期從 2021 年 12 月 1 日開始，到租稅管轄區完全納入支柱二規則的過渡年度結束。如果租稅管轄區適用過渡性國別報告避風港規則，那麼過渡期將會延長。在過渡期間所產生的持股虧損 (減值或資本損失) 而產生的遞延稅務資產將享有例外，前提是盧森堡實體在過渡年度適用持股投資納入選擇 (Equity Investment Inclusion Election)。因此，擁有盧森堡實體並在過渡期間產生這類稅務虧損的集團需要做出選擇，以防止未來利用這些稅務虧損對該租稅管轄區的有效稅率產生稀釋影響。

根據OECD行政指南提供的可能性，盧森堡對於屬於大型國內集團或處於國際業務初始階段的集團 (即僅在不超過6 個租稅管轄區運營，且「參考管轄區」以外的有形資產總帳面淨值不超過5,000 萬歐元) 的盧森堡實體，不適用 QDMTT (合格國內最低稅負制)。這並不排除這類集團中的盧森堡母公司仍可能需要對外國實體適用所得涵蓋原則。

關於過渡性的國別報告避風港，該法制定了混合套利安排規則，盧森堡選擇執行該規則，並對 2023 年 12 月 18 日後實施或修正的安排具有追溯效力。過渡性國別報告避風港可以忽略特定費用、所得稅或虧損。盧森堡政府在該法的逐條註釋中提出了幾個論點，以支持該規則的追溯力。

資誠觀點

該法提出的修正為盧森堡企業提供了幾個問題的澄清，例如對持股稅務虧損的例外規定、對合併規則的解釋以及盧森堡再保險實體遞延稅負債的處理。

儘管對某些概念進行了澄清，但盧森堡支柱二規則的幾個方面仍然存在疑問，例如基金分隔的處理、根據盧森堡一般公認會計原則編制財務報表的實體的遞延稅款的處理、以及在盧森堡將到期的支柱二申報義務。

由於許多盧森堡公司預計在 2025 年上半年完成其 2024 財年的財務報表，因此不清楚盧森堡是否會在 2025 年初發布澄清這些疑問的行政指南。

Luxembourg

Luxembourg enacts law to amend the Pillar Two law

On 19 December 2024, the Luxembourg Parliament voted to adopt law n° 8396 to amend the law of 22 December 2023 introducing the Pillar Two minimum taxation rules. The law aims to enact into Luxembourg law the OECD Administrative Guidance that has been issued so far, including the majority of the Administrative Guidance issued by the OECD on 17 June 2024. While this makes Luxembourg one of the first countries to enact nearly all OECD Administrative Guidance, several questions remain with respect to some practical aspects of the Luxembourg Pillar Two rules.

With respect to the transitional rules, an important clarification is included in the commentary with respect to carried forward tax losses (and related deferred tax assets) that have been generated in relation to non-portfolio shareholdings during the transition period. The transition period started on 1 December 2021 and ends when a jurisdiction falls within the full Pillar Two rules (the transitional year). If a jurisdiction applies one of the transitional country-by-country safe harbours, the transition period would be extended. Deferred tax assets due to losses on shareholdings (impairments or capital losses) which originated during the transition period would be grandfathered, subject to the condition that Luxembourg entities apply for the jurisdictional Equity Investment Inclusion Election in the transitional year. Hence, groups which have Luxembourg entities that generated such tax losses during the transition period would need to make the election to prevent that the future utilization of those tax losses would have a dilutive effect on the jurisdictional effective tax rate.

In line with the possibility provided by the OECD Administrative Guidance, Luxembourg would not apply the QDMTT rules to Luxembourg entities being part of a large-scale domestic group or a group in its initial phase of international activity (i.e., a group which is present in no more than 6 jurisdictions and with an aggregate net book value of tangible assets outside of the 'reference jurisdiction' that does not exceed €50 millions). This does not preclude that Luxembourg parent entities in such groups could still be required to apply the income inclusion rule with respect to foreign entities.

With respect to the transitional country-by-country safe harbours, the law enacts the Hybrid Arbitrage Arrangement Rule, where Luxembourg has chosen to implement the rule with retroactive effect for arrangements implemented or amended after 18 December 2023. Under such a rule, certain expenses, income taxes or losses could be disregarded when testing the transitional country-by-country safe harbours. The Luxembourg Government included several arguments to defend the retroactivity of the rule in the commentary to the law.

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

PwC observation:

The amendments proposed by the law provide welcome clarifications on several points for Luxembourg businesses, such as the grandfathering of certain tax losses on shareholdings, clarifications on the consolidation rules and treatment of deferred tax liabilities of Luxembourg reinsurance entities.

While clarifying certain concepts, doubts remain with respect to several aspects of the Luxembourg Pillar 2 rules, such as the treatment of compartments of funds, the treatment of deferred taxes for entities filing Lux GAAP financial statements and the Pillar Two filing obligations that will be due in Luxembourg.

As many Luxembourg companies will be finalizing their FY24 financial statements in the first half of 2025, it remains to be seen whether Luxembourg administrative guidance clarifying some of the issues would be issued early 2025.

要聞

Administrative
行政

巴林

巴林發布國內最低稅負制 (Minimum Top- Up Tax, DMTT) 的實施條例

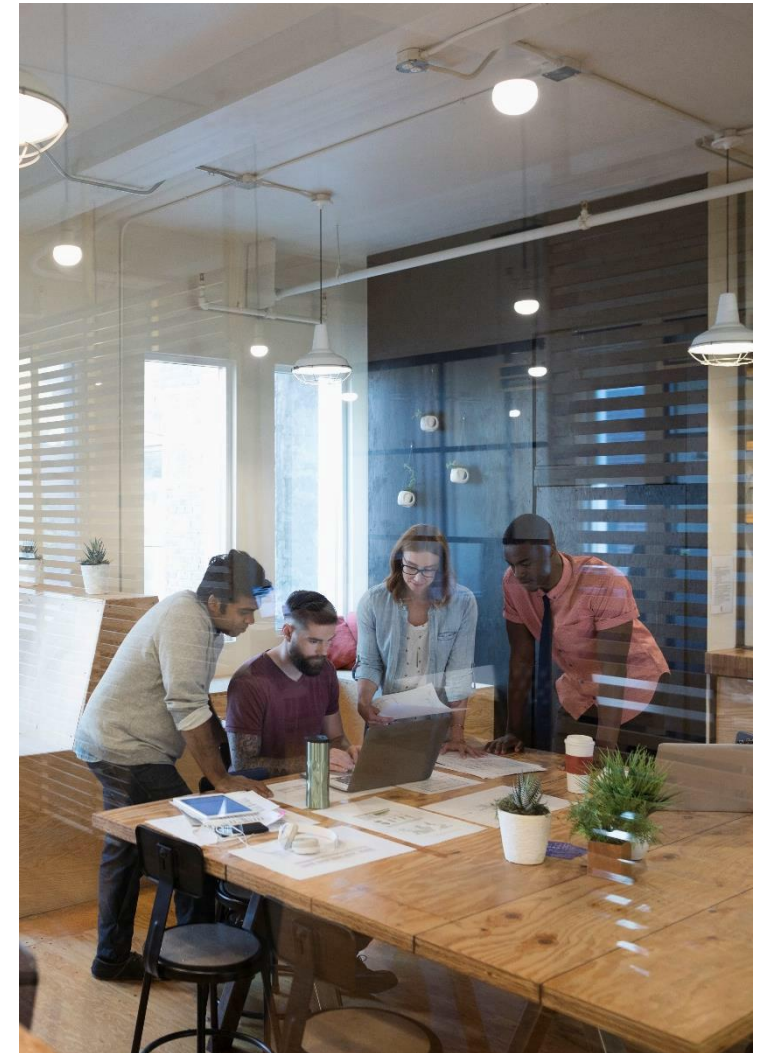
2024年12月15日，巴林國稅局 (National Bureau for Revenue, NBR) 正式發布跨國企業國內最低稅負制的實施條例(簡稱「實施條例」)。實施條例補充了2024年9月1日發布的DMTT。總體而言，DMTT規定對過去四個財年中至少兩個財年全球合併營收達到7.5億歐元的跨國企業，在巴林的利潤適用15%的有效稅率。適用範圍包括總部位於巴林的跨國企業以及在巴林開展業務的外國跨國企業。但DMTT不適用於業務僅限於巴林或未達營收測試門檻的企業。DMTT將於2025年1月1日生效。

實施條例規定，如果跨國企業集團在該法生效之前的四個財務年度中至少有兩個達到7.5億歐元的營收門檻，則負責申報的成員實體必須在DMTT生效後30天內向NBR申請註冊。在其他情況下，負責申報的成員實體必須在過渡年度(即跨國企業集團首次適用DMTT的年度)第一天起的120天內向NBR申請註冊。即使跨國企業集團符合或預計滿足任何相關的避風港或最低限度排除要求，也需要進行註冊。

資誠觀點

正如預期，實施條例在很大程度上與GloBE範本規則保持一致。值得注意的是，對於受影響的跨國企業集團，即使符合任何避風港規則或最低限度排除的條件，也可能需要最早在2025年1月30日前向NBR完成DMTT註冊。另外，受影響的跨國企業集團需按季度預交稅款，每季度結束後的60天內支付；對於過渡年度的第一筆預交稅款，應在該年度的第二筆預交稅款的截止日一併支付。

完成DMTT註冊需要大量資訊，例如跨國企業集團的合併營收等財務數據。因此，建議納稅人提前開始準備所需文檔，以確保可在截止日期前完成註冊。另外，納稅人應注意，逾期登記以及登記表中提供不正確或不完整資訊，可能會受到處罰。



Bahrain

Bahrain releases DMTT regulations

The National Bureau for Revenue (NBR) officially published the Executive Regulations for the Domestic Minimum Top- Up Tax (DMTT) for Multinational Enterprises (MNEs) on 15 December 2024. The Executive Regulations supplement the primary [DMTT Law released on 1 September 2024](#). As a general overview, the DMTT Law applies a 15% effective tax rate to Bahrain profits of MNEs with global consolidated revenues of at least EUR 750 million in at least two of the previous four fiscal years. This includes MNEs headquartered in Bahrain as well as foreign MNEs with operations in Bahrain. However, the DMTT Law will not apply to local businesses with operations limited to Bahrain or that do not meet the Revenue test. The DMTT Law will be effective on 1 January 2025.

The Executive Regulations state that if the MNE Group meets the EUR 750 million test for at least two of the four Fiscal Years immediately preceding the date on which the Law comes into effect, the Filing CE must apply for registration with the NBR within 30 days following the effective date of the DMTT Law. In other cases, the Filing CE must apply for registration with the NBR within 120 days from the first day of the Transition Year, i.e., the first year in which the MNE Group falls within the scope of DMTT. Registrations are required even where the MNE Group meets or is expected to meet any relevant safe harbour or de minimis exclusion.

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

PwC observation:

As anticipated, the Executive Regulations are largely in line with the GloBE Model Rules. Significantly, for affected MNE Groups, you may be required to register for DMTT with the NBR as early as 30 January 2025, even if you qualify for any safe harbour or de minimis exclusions. Additionally, affected MNE Groups will be required to make quarterly advance payments within 60 days after the end of each quarter, with the first payment during the Transition Year payable on the due date for the second advance payment for the year.

There is a significant amount of information required to complete the DMTT registration, such as financial data to be compiled (e.g., the MNE Group's consolidated revenue). Therefore, it is advisable for taxpayers to begin preparing the necessary documentation in advance to ensure they are ready for registration by the deadline. Additionally, taxpayers should be aware that penalties may be imposed for late registration and any incorrect or incomplete information provided in the registration form.



德國

德國發布最終版的反混合錯配規則指南

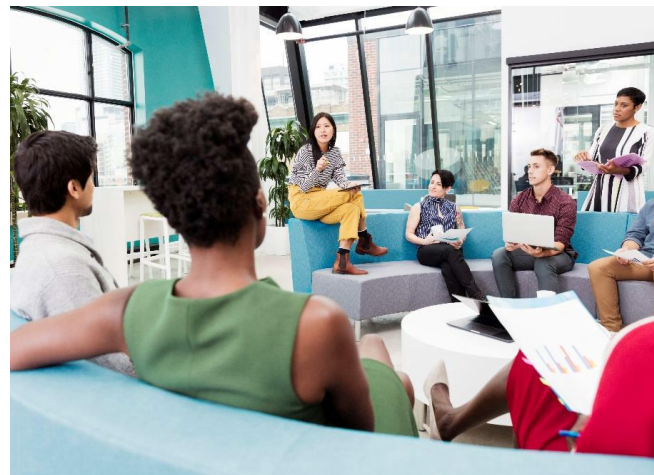
2024年12月9日，德國聯邦財政部發布了對德國反混合錯配規則解釋的最終版法令(簡稱「最終版法令」)。反混合錯配規則通常適用於 2019 年 12 月 31 日之後發生的所有費用。與2023年7月發布的法令草案(簡稱「法令草案」)相比，最終版法令進行了一些修正，包括有關外國受控外國公司 (Controlled Foreign Corporation, CFC) 機制對德國反混合錯配規則影響，這也與美國全球無形資產低稅所得 (Global Intangible Low-Tax Income, GILTI) 規則相關。

這次發布的法令是德國稅務機關關於反混合錯配規則的最終版指南。以下是相較於2023 年發布的法令草案所做的主要修正：

- 外國 CFC 稅制對 D/NI 結果 (Deduction/No Inclusion Outcomes) 的影響：外國 CFC 稅制下的所得被視為「涵蓋所得」，不會產生D/NI 結果，前提是外國CFC稅制符合歐盟反避稅指令 (Anti-Tax Avoidance Directive, ATAD) 的定義。因此，如果所得按照非歐盟 CFC 稅制被徵稅，那麼可能需要將這個外國 CFC 稅制與 ATAD 下的 CFC 稅制進行比較。法令草案沒有提及這個要求。
- 美國 GILTI 和支柱二規則對 D/NI 結果的影響：與上述情況相反，如果所得僅被納入在規定所有或多個 CFC 的所得、損失和稅收「混合」的外國稅制下，那麼所得不被視為「涵蓋所得」。這可能包括美國 GILTI 以及支柱二制度。因此，根據法令，為美國 GILTI 或支柱二目的被納入的所得預計不會構成「涵蓋所得」。
- 被忽視支付款項的雙重涵蓋所得：由於混合錯配，某些所得在德國徵稅但不在外國租稅管轄區徵稅，可能構成雙重涵蓋所得，無論外國租稅管轄區的所得是否不徵稅。然而，德國稅務機關似乎運用了經濟觀點並給予這類減免以避免不公平的結果。法令草案並未包括這類救濟措施。
- 外國CFC 稅制、美國 GILTI 和支柱二規則對 DD (Double Deduction，雙重扣除) 結果的影響：如果費用出於德國稅務目的和外國CFC 稅務目的而可免稅，則不會產生雙重扣除。這與法令草案相反 (但現在與立法一致)，法令草案稱外國CFC 稅制將導致雙重扣除。

資誠觀點

跨國公司如果在德國設有子公司，應分析最終版法令對德國費用扣除的影響。同時，企業也應根據最終版法令的要求，遵守外國法律下交易處理的文件規範。



Germany

Germany publishes final anti-hybrid rules guidance

The German Federal Ministry of Finance published on December 9 the final decree on its interpretation of the German anti-hybrid rules. The rules generally apply to all expenses incurred after 31 December 2019. The decree includes some changes to the draft version, which was published in July 2023 (see our [PwC Insight](#)). The decree includes statements regarding the impact of foreign controlled foreign corporation (CFC) regimes on the German anti-hybrid rules, which are also relevant for the US global intangible low-tax income (GILTI) rules.

The published decree is the final guidance from the German tax authorities on the anti-hybrid rules. Below are some key amendments to the draft version that was published in 2023:

- Impact of foreign CFC taxation on D/Ni outcomes: Based on the decree, income that is taxed under a foreign CFC taxation regime is considered to be 'included income' and no D/Ni outcome would arise, if the foreign CFC taxation is a CFC taxation within the meaning of the EU anti-tax avoidance directive (ATAD). Therefore, if income is taxed under a non-EU CFC taxation, it may be required to compare such foreign CFC taxation with the CFC taxation rules under the ATAD. The draft decree did not include this requirement.
- Impact of US GILTI and Pillar Two rules on D/Ni outcomes: Contrary to the above, if income is only included under a foreign tax regime that provides for a 'blending' of income, losses, and taxes of all or several CFCs, such income is not considered 'included income' under the decree. This may include US GILTI as well as Pillar Two regimes. Therefore, based on the decree, an inclusion of income for US GILTI or Pillar Two purposes is not expected to constitute the existence of 'included income.'
- Dual inclusion income for disregarded payments: Based on the decree, income that is taxed in Germany but not in the foreign jurisdiction due to a hybrid mismatch may – regardless of the non-taxation of the income in the foreign jurisdiction – in certain cases constitute dual inclusion income, provided such income gives rise to a 'No- Deduction/Inclusion outcome.' Note that such treatment is contrary to the wording of the law. However, the German tax authorities appear to apply an economic view and grant such relief to avoid unfair outcomes. The draft decree did not include such relief.
- Impact of foreign CFC rules, US GILTI, and Pillar Two rules on DD outcomes: Under the decree, a double deduction does not arise if expenses are tax deductible for German tax purposes and for purposes of a foreign CFC taxation. This is contrary to the draft decree (but now in line with the legislative materials), which said that a foreign CFC taxation gives rise to a double deduction.

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

PwC observation:

Multinational companies with German subsidiaries should analyze the decree's impact on the deductibility of expenses in Germany. Businesses also should comply with the documentation requirements for the treatment of transactions under foreign law, as required by the decree.



德國

德國公布支柱二稅務修正案

2024 年 12 月 5 日，德國聯邦財政部發布了德國支柱二稅務修正案的**第二版草稿** (簡稱「**二版草案**」)。財政部要求在 2025 年 1 月 31 日之前提交回饋意見。除了初版草案已包含的內容外，二版草案還包括透過實施 2024 年 6 月的**OECD 行政指南**進行的進一步修正。

二版草案還提議廢除多項國際稅務規定。其中包括權利金限制的扣除規則(**license barrier rule**)、預見性規定特定業務費用不得作為稅務扣除項目的規則 (**foreseeing the non-deduction of so-called special business expenses**)，以及針對持股投資公司的受控外國公司規則。

國別報告避風港計算

二版草案調整了「申報資料」定義中的措辭，作為適用國別報告避風港的核心要素之一。另外，還在德國稅法第 138a 條增加了實施國別報告規則的參考，以澄清在適用國別報告避風港規則時也必須考慮國別報告的要求。根據新規則，根據 **OECD 國別報告指南**，只需要提供彙總數據而不是合併的數據。

二版草案 (**Sec. 87 para. 1 sent. 2**) 規定，如果沒有按照德國支柱二法案的要求對國別報告避風港數據進行調整，那麼不能聲稱對經過測試的租稅管轄區，使用國別報告避風港。這條嚴格的規則即使在省略的調整對於適用國別報告避風港沒有影響的情況下，也應該適用。因此，在確定申報資料時，必須進行所有調整 (例如，從不確定的稅務狀況中消除稅務費用)，即使國別報告避風港在沒有這樣的調整的情形下也能通過。



資誠觀點

納稅人應確定哪個實體是德國最低稅負集團的代表。對於自 2024 年 1 月 1 日開始的財務年度，納稅人必須在 2025 年 2 月 28 日之前提交通知。

Germany

German Pillar Two Tax Amendment Act published

The German Federal Ministry of Finance published, on 5 December 2024, a second draft of the German Pillar Two Tax Amendment Act ('the draft act'). The Ministry requested feedback by 31 January 2025, as part of the consultation process. In addition to the aspects previously included in the first draft, this second draft includes further amendments by implementing the OECD Administrative Guidance from June 2024.

The draft act also proposes repealing several international tax provisions. These include the license barrier rule, a rule foreseeing the non-deduction of so-called special business expenses, and the CFC taxation rules for participation in investment companies.

CbCR Safe-Harbour calculation

The draft act adjusted the wording in the definition of 'reporting packages' as one of the central elements when applying the CbCR Safe-Harbour. In addition, a reference to the German implementation of the CbCR rules in Sec. 138a of the German Tax Code was added to clarify that the CbCR requirements also need to be considered to benefit from the CbCR Safe-Harbour. Under the new rules, only aggregated and not consolidated data are required, according to the OECD CbCR Guidance.

Sec. 87 para. 1 sent. 2 of the draft act foresees that use of the CbCR Safe-Harbour for a tested jurisdiction cannot be claimed if adjustments to the data for the CbCR Safe-Harbour, which are required under the German Pillar Two act, have not been made. This rigid rule is supposed to apply even if the omitted adjustment would have had no effect when applying the CbCR Safe-Harbour. Therefore, all adjustments (e.g., elimination of tax expense from uncertain tax positions) need to be made when determining the reporting packages (even if the CbCR Safe-Harbour would have passed without such an adjustment).

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



PwC observation:

Taxpayers should determine which entity is the head of the German tax minimum group. For financial years beginning on 1 January 2024, the notification must be made no later than 28 February 2025.

美國

財政部發布最終版和擬議的外匯法規

2024 年 12 月 10 日，美國財政部和國稅局發布了第 987 條 (Section 987) 的最終版法規，規範合格業務單位 (Qualified Business Units, QBU) 在使用與其所有者不同的貨幣運營時，因外幣兌換所產生損益的稅務處理。最終版法規大致保留了2023 年11 月發布的法規草案中的內容。最終版法規對合夥企業和S型公司 (除了幾項特定條款) 的處理方式保留，新增了一項針對第988條交易的以市值計價的選擇。最終版法規自 2024 年 12 月 10 日起生效，通常適用於 2024 年 12 月 31 日之後開始的課稅年度。

另外，財政部和國稅局還公布了與計算 QBU 應稅所得或虧損以及外幣損益有關的擬議法規 (簡稱「擬議法規」)。擬議法規包括一項選擇，旨在減輕 QBU 與其所有者之間頻繁發生的被視為未發生交易的會計合規負擔。擬議法規也徵求公眾對合夥企業和受控外國公司 (Controlled Foreign Corporation, CFC) 的處理方式提出意見。

受影響的公司，包括銀行、保險公司、租賃公司、財務協調中心、受監管的投資公司和房地產投資信託 (特定實體)，這些公司必須評估最終版法規對現有 QBU 的影響，包括在最終版法規下方法及選擇的採用，並考慮最終版法規對財務報告的潛在影響，因為根據會計準則ASC 740，因稅法變化而產生的稅務影響，需在法規發布的當期進行處理。

資誠觀點

公司應審查現有的Section 987下的計算，並考慮模擬最終版法規對其 QBU 的整體影響，包括有無進行選擇 (包括針對頻繁發生的被視為未發生交易的新選擇)。因為這些選擇將影響到法規的定量結果以及需要追蹤的數據。公司應考慮就擬議法規以及Section 987對合夥企業和 CFC 的適用提交意見，意見提交的截止日期為 2025 年 3 月 11 日。



United States

Treasury releases final and proposed foreign currency regulations

Treasury and the IRS released, on 10 December 2024, [final regulations](#) under Section 987 on the taxation of foreign currency translation gains or losses arising from qualified business units (QBUs) that operate in a different currency from their owner. The final regulations generally retain the rules contained in the proposed regulations published in November 2023. The final regulations generally reserve on the treatment of partnerships and S corporations (other than a few specific provisions), add a new mark-to-market election for Section 988 transactions of a QBU, and provide a simplified computation for taxpayers that use the transition method and/or elect to treat all items of a QBU as marked items under the current rate election. The final regulations are effective 10 December 2024, and generally apply to tax years beginning after 31 December 2024.

Treasury and the IRS also released [proposed regulations](#) relating to the determination of taxable income or loss and foreign currency gain or loss with respect to a QBU. The proposed regulations include an election that is intended to reduce the compliance burden of accounting for certain frequently recurring disregarded transactions between a QBU and its owner. The proposed regulations request comments relating to the treatment of partnerships and controlled foreign corporations (CFCs).

Impacted companies, including banks, insurance companies, leasing companies, finance coordination centers, regulated investment companies, and real estate investment trusts (specified entities), must assess the impact of the finalized regulations on existing QBUs, including the adoptions of methods and elections under the finalized regulations, and consider the potential financial reporting impact of the final regulations, as under ASC 740 the tax effect resulting from the change in tax law must be accounted for in the period the regulations were released.

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

PwC observation:

Companies should review their existing Section 987 calculations and consider modeling the overall impact of the final regulations on their QBUs with and without the elections (including the new election for frequently recurring disregarded transactions), as the elections would affect both the quantitative results of the regulations, and the data required to be tracked. Companies should consider providing comments on the proposed regulations and the application of Section 987 to partnerships and CFCs, which are due by 11 March 2025.



美國

財政部發布第一套期待已久的 PTEP (Previously Taxed Earnings and Profits) 法規

2024 年 11 月 29 日，財政部和國稅局發布了關於根據第 959 條 (Section 959) 及相關條款處理 PTEP 的擬議法規 (簡稱「擬議法規」)。擬議法規提供了有關 PTEP 制度的核心問題，例如股票及其他資產基礎的增減，外幣損益、外國稅額扣抵的分配、合夥企業和合併財報。

擬議法規為 PTEP 提供了期待已久的指南，因為自從 2017 年減稅與就業法案 (Tax Cuts and Jobs Act, TCJA) 中 Section 959 的強制性遣返稅 (Mandatory Repatriation Tax) 和第 951A 條 (Section 951A) 的 GILTI 通過後，PTEP 的重要性有所增加。擬議法規提議適用於最終版法規發布之日或之後開始的外國公司課稅年度；另外，針對 2019-01 號通知的規定，適用於 2018 年 12 月 14 日之後結束的美國股東的課稅年度，以及對應的外國公司課稅年度。納稅人可以提前適用擬議法規 (以最終版法規的形式)，但需滿足特定條件。

資誠觀點

提交對擬議法規的回饋意見的截止日期為 2025 年 3 月 3 日。納稅人應評估擬議法規的適用日期以及與新要求相關的過渡規則，包括追蹤 PTEP 帳戶、美元基礎池 (Dollar Basis Pools) 以及 PTEP 稅池 (PTEP Tax Pools)。



United States

Treasury releases first set of long-awaited PTEP regulations

Treasury and the IRS released, on 29 November 2024, [proposed regulations](#) on the treatment of previously taxed earnings and profits (PTEP) under Section 959 and several related provisions. The regulations provide rules addressing core aspects of the PTEP regime, such as increases and decreases to basis of stock and other property, foreign currency gain or loss, allocation of foreign tax credits, partnerships, and consolidated returns.

The proposed regulations provide long-awaited guidance on PTEP, which has taken on increased significance after the enactment of the mandatory repatriation tax in Section 965 and global intangible low-taxed income (GILTI) in Section 951A as part of the 2017 Tax Cuts and Jobs Act (TCJA). The regulations are proposed to be effective for tax years of foreign corporations starting on or after the date final regulations are issued, except the rules implementing the provisions of Notice 2019-01 apply for tax years of US shareholders ending after 14 December 2018, and tax years of foreign corporations ending therein. Taxpayers may apply the proposed regulations (as finalized) early, subject to certain conditions.

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

PwC observation:

Comments on the proposed regulations are due by 3 March 2025. Taxpayers should consider the applicability dates of the proposed regulations and the transition rules related to the new requirements to track PTEP accounts, dollar basis pools, and PTEP tax pools.



比利時

比利時就混合錯配問題發出通函

2024 年 10 月 22 日，比利時稅務機關發布了一封通函 (2024/C/66)，以提供關於混合錯配規則的指南。混合錯配規則源自歐盟反避稅指令 (ATAD 1 和 ATAD 2，ATAD是Anti-Tax Avoidance Directive 的簡稱)導入比利時稅法後的實施，並自 2019 年 1 月 1 日起生效。由於混合錯配的處理存在重大不確定性與廣泛討論，這次的新指南備受關注。

根據比利時所得稅法典 (Belgian Income Tax Code, BITC) 第 2 條，混合錯配被定義為導致以下結果的交易安排：比利時公司、常設機構、外國公司或機構可扣除費用，但交易另一方沒有將其納入應稅所得。這個定義包含了兩個面向：「雙重扣除」(兩個納稅人扣除相同費用) 和「扣除/不包含」(扣除費用而對應的所得不徵稅)。為了解決混合錯配安排，比利時的反混合錯配規則禁止將這類費用從比利時的應稅所得中扣除。

通函澄清了適用混合錯配的關鍵概念，包括混合錯配架構內「關係」實體的定義。通函還提供了幾種具體情況的範例，解釋混合錯配規則的適用方式，包括導入錯配規則 (Imported Mismatch Rules)，這對比利時納稅人來說尤為重要。

資誠觀點

儘管通函提供了有益的澄清，但這也表明比利時稅務機關在未來的查核中可能會更嚴格審查混合錯配。所以納稅人應密切關注其跨國交易，特別是可能涉及的導入混合錯配。



Belgium

Belgium issues circular letter on hybrid mismatches

The Belgian Tax Authorities published, on 22 October 2024, a circular letter (2024/C/66) to provide guidance on Belgium's hybrid mismatch rules. These rules, which stem from the implementation of the EU Directives ATAD 1 and ATAD 2 into Belgian tax legislation, have been in effect since 1 January 2019. The new guidance was highly anticipated due to significant uncertainty and discussion around the treatment of hybrid mismatches.

Article 2 of the Belgian Income Tax Code (BITC) defines a hybrid mismatch as an arrangement that results in deductible expenses for a Belgian company, Belgian establishment, foreign company, or foreign establishment, without these expenses being included in the recipient's taxable income. This definition encompasses both 'double deduction' (where two taxpayers deduct the same expense) and 'deduction without inclusion' (where an expense is deducted without the corresponding income being taxed). To address hybrid mismatch arrangements, the Belgian anti-hybrid rules prohibit the deductibility of such expenses from Belgian taxable income.

The circular letter clarifies key concepts related to the application of hybrid mismatch rules, including the concept of 'associated' entities within the framework of hybrid mismatch arrangements. It also provides several examples of situations addressed by hybrid mismatch rules, including the imported mismatch rules, which are significant for Belgian taxpayers.

PwC observation:

While the circular offers helpful clarifications, it may indicate that Belgian tax authorities will scrutinize hybrid mismatches more closely in future audits. Therefore, taxpayers should carefully monitor their cross-border transactions, particularly concerning potentially imported hybrid mismatches.



要聞

Judicial
司法

葡萄牙

歐盟法院 (The Court of Justice of the European Union, CJEU) 關於非居民保險公司歧視性待遇的規定

2024 年 11 月 7 日，CJEU 作出裁判，國內法允許居民納稅人：

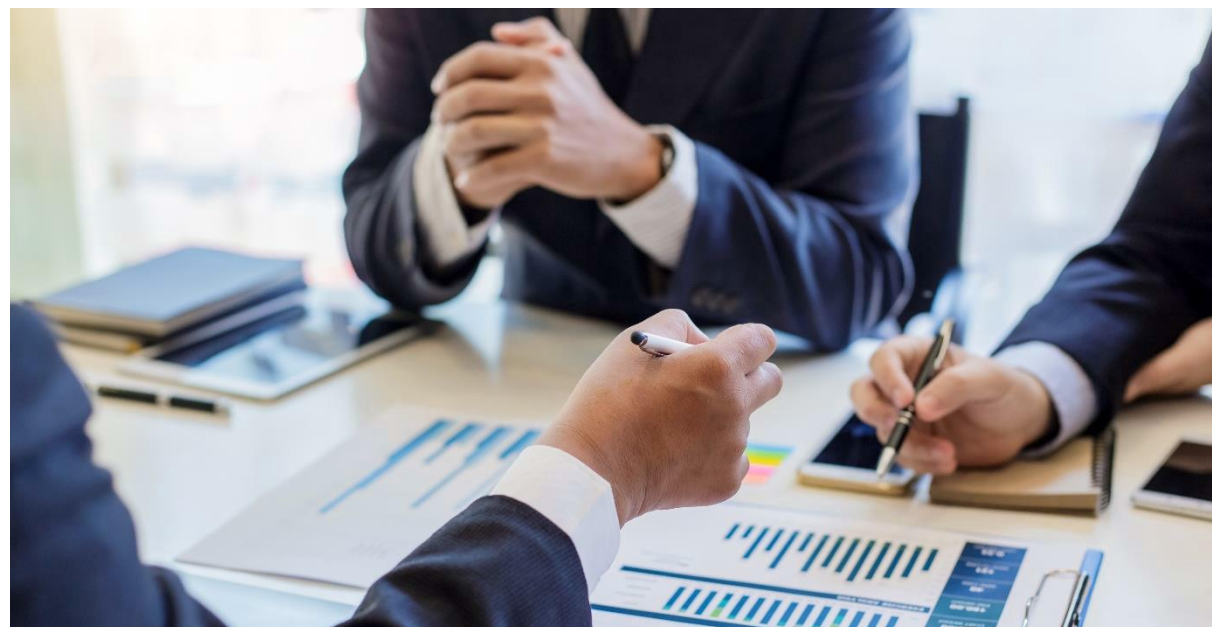
- 從其應稅利潤中扣除與單位連結保險合約 (unit-linked insurance contract) 下對客戶承諾相關的費用，以及
- 將股利稅扣抵公司稅，但從事相同活動的非居民公司則需就這類股利的總額繳納最終扣繳稅款。

這構成對歐盟資本自由流動的不合理限制，違反了歐盟運作條約 (Treaty on the Functioning of the European Union, TFEU) 第 63 條的規定。

CJEU 參考了早期的判例法，並根據其先前對養老金基金的考量，評估了保險公司在單位連結合約下承擔義務的模式。根據 CJEU 的既有判例，如果非居民對在其他國家取得所得的總額課徵扣繳稅款，而該國居民只對所得的淨額課稅 (例如 C-18/15 案)，那麼將構成對 TFEU 第 63 條的違反。然而，這是 CJEU 首次將這個推理適用在保險公司及基於單位連結保險合約取得的股利 (該股利旨在用於承擔未來的債務)。

資誠觀點

根據該判決，葡萄牙稅法中對非居民股利和/或利息徵收的最終扣繳稅款的規定，似乎構成了對 TFEU 第 63 條資本自由流動規定的不合理限制。因此，在葡萄牙投資金融資產的非居民保險公司 (無論是否位於歐盟境內) 應評估這個判例對其業務的影響，並考慮就與單位連結合約相關的葡萄牙來源所得被徵收的最終股利或利息扣繳稅提出退稅申請。



Portugal

CJEU rules on discriminatory treatment of non-resident insurance companies

The Court of Justice of the European Union (CJEU) ruled, on November 7, 2024, that national legislation allowing resident taxpayers to:

- deduct from their taxable profits the expenses related to their commitments to customers under unit-linked insurance contracts, and
- offset the taxation of dividends against corporate tax, while non-resident companies pursuing the same activities are subject to final withholding tax (WHT) on the gross amount of such dividends,

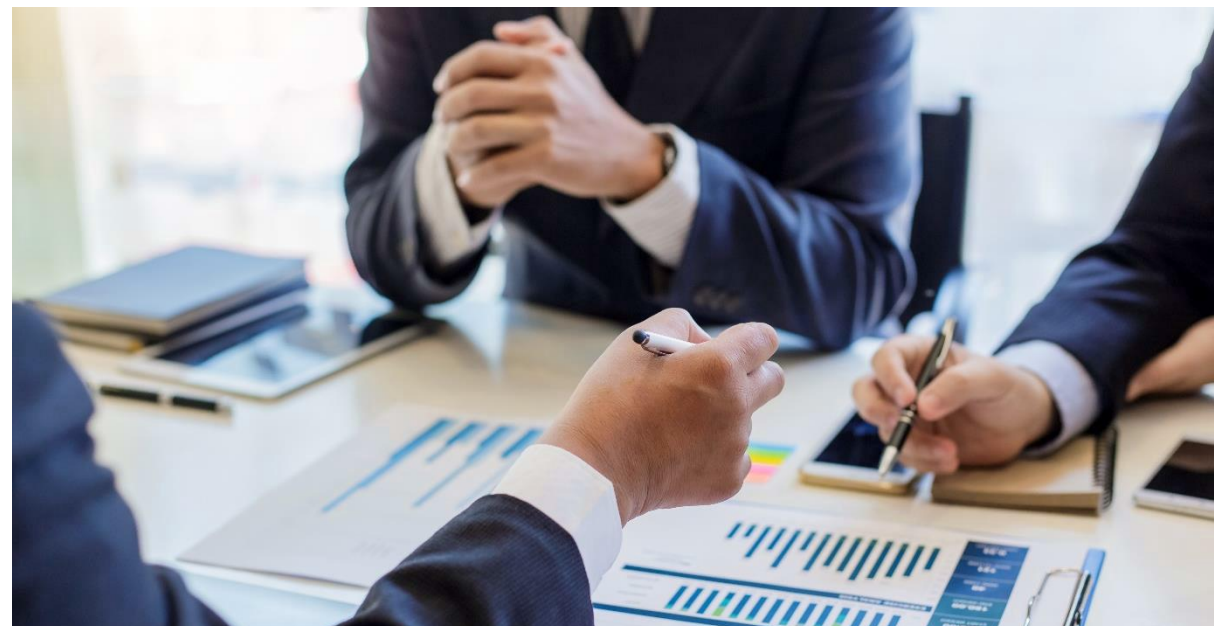
constitutes an unjustified restriction of the EU free movement of capital, as prohibited by Article 63 Treaty on the Functioning of the European Union (TFEU).

The CJEU referred to earlier case law and evaluated the business model of insurance companies with obligations under unit-linked contracts in the light of its previous considerations regarding pension funds. While judicial precedents exist for violations of Article 63 TFEU whenever a non-resident is subject to a final WHT on gross amounts of income obtained in another State, whereas residents in that State are taxed on the net amounts of such income (case C-18/15), this is the first time the CJEU applied this reasoning to insurance companies and dividends obtained under unit-linked contracts, intended to cover future liabilities of the receiver.

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

PwC observation:

In light of this judgment, Portuguese tax law provisions that impose final WHT on dividends and/or interest to non-resident taxpayers appear to constitute an unjustified restriction of Article 63 TFEU. Accordingly, non-resident insurance companies (within and outside the EU) that invest in financial assets in Portugal should assess the impacts of this case law and consider filing a tax claim for reimbursement of the final dividend/interest WHT imposed on Portuguese-sourced income received in connection with unit-linked products.



要聞

Treaties
租稅協定

澳洲

澳洲與葡萄牙新租稅協定的諮詢

2023 年 11 月 30 日，澳洲和葡萄牙政府簽署了一項雙重課稅協定(簡稱「新協定」)。為使這個新協定生效，澳洲已啟動國內程序，針對相關擬議法規進行意見徵詢。

新協定旨在促進雙邊貿易和投資，並透過以下方式來減少雙重課稅：

- 降低跨境利息、股利和權利金支付的扣繳稅稅率；
- 實施稅基侵蝕和利潤移轉 (BEPS) 的相關建議。

資誠觀點

新協定將透過降低扣繳稅稅率，使澳洲公司更容易獲得資本並拓展對葡萄牙的出口。新協定還將為在兩國有所得的澳洲人和澳洲企業提供更多的稅務確定性，並降低合規成本。新協定將在兩國完成所有國內法律程序並互換文書後生效。



Australia

Consultation on the new tax treaty between Australia and Portugal

The Australian and Portuguese Governments signed a [double tax treaty](#) on 30 November 2023. Australia has started the domestic process to give the treaty legal effect by initiating a consultation on the proposed law.

Among other matters, the treaty supports bilateral trade and investment and reduces double taxation by:

- lowering withholding tax rates on cross-border interest, dividends, and royalty payments
- implementing base erosion and profit shifting (BEPS) recommendations.

PwC observation:

The tax treaty will make it easier for Australian companies to access capital and export to Portugal through reduced withholding tax rates. The treaty will also provide more certainty and reduced compliance costs for Australians and Australian businesses earning income in both countries. The new treaty will take effect after both countries exchange instruments of ratification following completion of all domestic requirements.



要聞

OECD/EU
經合組織/歐盟

歐盟

歐盟議會批准新任歐盟委員—但對稅務角色的意見有分歧

2024年11月27日，歐洲議會全體會議，以微弱多數批准了新一屆的歐盟委員會委員名單。委員們於2024年12月1日就職。這些委員們的優先事項影響歐盟內部的稅務議程和整體商業活動。

歐盟委員會主席Ursula von der Leyen要求新的委員採取協作模式，平等分配責任，共同實現歐盟的優先事項。在稅務領域，委員Wopke Hoekstra和Valdis Dombrovskis被委以重任。執行副主席Teresa Ribera負責競爭政策相關事務，包括國家援助和外國補貼條例。

Wopke Hoekstra (負責氣候相關政策、淨零碳排和潔淨成長的委員)

除了與氣候相關政策、淨零碳排和潔淨成長的職責外，Wopke Hoekstra委員還負責稅務相關事宜。他在歐洲議會的確證聽證會上承諾推動有利於氣候轉型的稅收政策，重點關注於縮小稅收差距、打擊稅務詐欺和簡化歐盟稅制。他支持國際合作，推進支柱一和支柱二的實施，這是數位經濟治理的首選方案。他的目標是完成能源稅指令的談判，推進「綠色」增值稅制度，並支持 BEFIT (Business in Europe: Framework for Income Taxation)、HOT 和 Unshell 等歐盟的稅務倡議。

另外，Wopke Hoekstra委員還打算在歐盟層面的稅務政策進行簡化，並表示成員國應負責執行支柱二。如果支柱一談判失敗，他將支持在歐盟與美國合作採取共同的數位稅的解決方案。他還計劃在G20的層級推動財富稅的更廣泛的解決方案，並致力於公司稅改革，透過稅收措施來獎勵清潔技術的採用。

Valdis Dombrovskis(負責經濟和生產力的委員)

Valdis Dombrovskis委員的任務是減輕行政負擔並簡化法規，以提高競爭力。他的目標是確保稅制支持歐洲的脫碳政策和競爭力，同時確保社會公平。在稅務方面，他支持OECD架構，特別是支柱二，以及全球對超高淨值個人徵稅的努力。他提到如果支柱一不能推進，可能會重新考慮國家數位服務稅或歐盟層級的倡議。另外，Valdis Dombrovskis倡導BEFIT提案等措施，以推動稅制的簡化。他承認CSRD的負擔，並強調對中小企業的平衡報告要求的必要性。他致力於在經濟治理架構中納入社會層面，並將與Wopke Hoekstra委員密切合作，以達成稅務相關目標。

資誠觀點

企業應注意委員們所確定的優先事項，並為未來可能採取的措施做好準備。同時，應密切關注現有提案的發展為更具體的措施的情況。

EU/OECD

EU Parliament approves new EU Commissioners – But tax role is split

The European Parliament, sitting in Plenary, approved the new College of Commissioners on 27 November 2024, with a narrow majority. The Commissioners assumed office on 1 December 2024. Their priorities will impact the tax agenda and overall business activity within the European Union.

President Ursula von der Leyen directed the new College of Commissioners to work collaboratively, sharing equal responsibilities to deliver the EU's priorities. Tax matters are a major part of the files entrusted to Commissioners Wopke Hoekstra and Valdis Dombrovskis. Executive Vice-President Teresa Ribera is responsible for competition, including State Aid and the Foreign Subsidies Regulation.

Wopke Hoekstra (Commissioner for Climate, Net Zero and Clean Growth)

In addition to his roles related to Climate, Net Zero, and Clean Growth, Commissioner Hoekstra is responsible for tax matters. During his confirmation hearing before the European Parliament, he committed to delivering climate transition-friendly taxation, focusing on closing the tax gap, combating tax fraud, and simplifying the EU tax system. He supports international cooperation on Pillar One and Pillar Two, the preferred approach to dealing with the taxation of the digital economy. He aims to conclude negotiations on the Energy Taxation Directive, further 'green' the VAT system, and promote EU initiatives like BEFIT, HOT, and Unshell.

Commissioner Hoekstra also intends to address simplification and decluttering at the EU level, although he conceded that a gap analysis could also lead to stronger provisions. He emphasised the responsibility of Member States in enforcing Pillar Two. If a deal on Pillar One fails, he would support a common EU approach to digital taxation in cooperation with the United States. He intends to pursue a broader solution for wealth taxation at the G20 level. Commissioner Hoekstra is also tasked with corporate tax reform and developing "the strategic use of taxation measures to incentivise the uptake of clean technologies."

Valdis Dombrovskis (Commissioner for Economy and Productivity; Implementation and Simplification)

Commissioner Dombrovskis is tasked with reducing administrative burdens and streamlining regulations to enhance competitiveness. He aims to ensure that the tax system supports Europe's decarbonisation and competitiveness, while ensuring social fairness. On taxation, he supports the OECD framework, particularly Pillar Two, and global efforts to tax ultra-high net worth individuals. He mentioned the potential return to national digital services taxes or EU-level initiatives if Pillar One does not advance. Additionally, Commissioner Dombrovskis advocates for initiatives like the BEFIT proposal to drive simplification of tax measures. He acknowledges the burdens of CSRD and stressed the need for balanced reporting requirements, especially for SMEs. He committed to including social dimensions in economic governance frameworks and will work closely with Commissioner Hoekstra to achieve tax-related goals.

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

PwC observation:

The business community should note the priority areas identified by the Commissioners and prepare for possible future initiatives. The development of the present proposals into more concrete initiatives should be closely monitored.

歐盟

歐盟理事會採用更快速及安全的超額扣繳稅款減免指令 (Faster and Safer Relief of Excess Withholding Taxes, FASTER)

2024 年 12 月 10 日，歐盟理事會通過了FASTER。FASTER旨在統一跨境股利支付的扣繳稅程序，並簡化制度，使資本市場聯盟 (Capital Markets Union, CMU) 對投資者更具吸引力。FASTER還涉及與證券投資相關的稅務詐欺和濫用行為。

成員國必須在2028 年 12 月 31 日前將FASTER轉化為國內法，並自 2030 年 1 月 1 日起適用。成員國可以選擇提前實施 FASTER。

FASTER 旨在改變整個歐盟的投資流程，強化 CMU 並加強打擊稅務詐欺，主要措施包括：

- 簡化扣繳稅和退稅程序，簡化上市股票和債券的跨國投資的稅務處理；
- 提供統一的歐盟數位稅務居民證明；和
- 快速通道機制，例如「源頭減免」和「快速退稅」系統，加快稅務減免，並透過反避稅條款促進「更安全」的機制。

資誠觀點

企業，特別是負責確定實質受益人（例如指令中提到的經過認證的金融中介機構）扣繳稅適用性的企業，應開始為FASTER的實施做好準備。以下是可考慮的步驟：

- 轉型計畫要求：制定全面的轉型計畫要求文件，包括系統升級、營運調整和利害關係人培訓，以確保做好準備。詳細的監管要求預計將在 2025 年中期發布。
- 探討成員國影響：以德國為例，了解在複雜市場環境中實施的挑戰和機遇，並利用相關洞見指導其他成員國的策略。
- 合規準備：辨識關鍵合規行動並確定優先順序，包括健全的盡職調查流程、稅務居民的驗證以及簡化的扣繳稅機制，以有效因應不斷變化的監管環境。

EU/OECD

Council of the European Union adopts FASTER

On 10 December 2024, the Council of the EU adopted the Faster and Safer Relief of Excess Withholding Taxes (FASTER) Directive. As covered in a recent [tax policy alert](#), this [FASTER Directive](#) aims to harmonise procedures for cross-border dividend payments subject to withholding taxes and simplify the system to make the Capital Markets Union (CMU) more attractive to investors. It also addresses tax fraud and abuse linked to securities investments.

Member States must transpose the Directive into national legislation by 31 December 2028, with national rules applying from 1 January 2030. However, EU Member States may choose to implement the FASTER requirements earlier.

FASTER aims to transform investment processes across the European Union, strengthening the CMU and enhancing the fight against tax fraud through:

- Streamlined withholding tax and refund procedures, simplifying cross-border investments in listed equities and bonds;
- A common EU digital tax residence certificate, providing uniformity; and
- Fast-track mechanisms, such as 'relief at source' and 'quick refund' systems, expediting tax relief and promoting 'safer' mechanisms through anti-avoidance provisions.

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

PwC observation:

Businesses, especially those involved in determining the application of withholding taxes to beneficial owners (such as the certified financial intermediaries mentioned in the Directive) should start preparing for FASTER. Here are steps to consider:

- **Transformation Program Requirements:** Develop a comprehensive transformation program requirements document. This should include system updates, operational adjustments, and stakeholder training to ensure readiness. Detailed regulatory requirements are expected by mid- 2025.
- **Explore Member State Impacts:** Focus on Germany as a case study to understand implementation challenges and opportunities within a complex market environment, leveraging insights to guide strategies for other Member States.
- **Compliance Preparation:** Identify and prioritise key compliance actions, including robust due diligence processes, verification of tax residence, and streamlined withholding tax mechanisms to meet the evolving regulatory landscape effectively.

OECD

加密資產報告框架(Crypto-Asset Reporting Framework, CARF)的全球實施

全球論壇第十七次全體會議於2024年11月26日至28日在巴拉圭舉行，展示了全球實施加密資產申報框架的進展。迄今為止，已有63個租稅管轄區承諾實施CARF，其中48個租稅管轄區已經簽署多邊主管機關協議，將在全球範圍內進行CARF資訊的交換。

CARF解決了加密資產交易去中心化特性所帶來的透明度挑戰，使稅務機關能夠監控和解決現有的稅務架構中的漏洞。CARF專注於針對報告特定加密貨幣的交易，以彌合共同申報準則(Common Reporting Standard, CRS)中的空白。其核心目的是確保加密資產用戶仍可以更準確地報告所得和收益，儘管面臨複雜性，以及不斷變化的當地稅務規則。

報告加密資產服務提供者(Reporting Crypto-Asset Service Provider, RCASP)是CARF申報義務的重點。RCASP被定義為任何提供影響數位資產交易服務的個人或實體，可能包括超出傳統數位資產交易相關業務範圍的企業。這可能涉及充當交易對手、中介或促進交易平台，可能包括交易所、錢包提供商、協議運營商、市場、發行人等。RCASP需履行稅務盡職調查和申報義務。為了實現合規，必須在這些規則的發展過程中保持主動，特別是與去中心化金融(DeFi)相關，其次利用技術，第三，調整營運模式。

資誠觀點

分析了13個已就CARF進行諮詢或發布立法草案的租稅管轄區，以下觀察總結了RCASP在其運營所在地應考慮的關鍵問題，以確保為即將在全球實施的CARF做好準備。

- 關於聯繫、註冊和申報的具體規則：RCASP應考慮確定與某個租稅管轄區的申報聯繫和潛在的當地註冊義務的具體規則；
- 通知用戶、記錄保存和國內申報的要求：RCASP可能有義務通知用戶有關應申報交易、維護相關交易的準確記錄、進行全面的盡職調查，並可能申報被視為國內納稅居民的加密貨幣用戶的資訊；
- 比CRS更嚴格的處罰架構：在許多租稅管轄區，CARF建立了比CRS更嚴格的處罰制度，對不遵守申報、記錄保存和盡職調查要求的行為，可能面臨巨額罰款、運營限制，甚至刑事指控。

EU/OECD

Global implementation of the crypto-asset reporting framework

The Global Forum's 17th Plenary Meeting was held from 26-28 November in Asunción, Paraguay and showcased the progress in the global implementation of the Crypto-Asset Reporting Framework (CARF). Thus far, 63 jurisdictions have already committed to implementing the CARF, and 48 of these jurisdictions have signed the Multilateral Competent Authority Agreement which will operationalize CARF exchanges globally.

CARF tackles the transparency challenges of the decentralized nature of crypto-asset transactions, enabling tax authorities to monitor and address gaps in existing tax frameworks. The CARF focuses on crypto-specific transaction reporting to bridge gaps in the Common Reporting Standard (CRS). At its core, it ensures that crypto asset users more accurately report income and gains, despite complexities and evolving local tax rules (please see the PwC Global Crypto Tax Report 2024 for more details).

A Reporting Crypto-Asset Service Provider (RCASP) is the focus of CARF reporting obligations. This is defined as any individual or entity that provides services effecting digital asset transactions and may include businesses beyond those traditionally associated with digital asset transactions. This could involve acting as a counterparty, intermediary, or facilitating a trading platform and may include exchanges, wallet providers, protocol operators, marketplaces, issuers, and more. RCASPs have tax due diligence and reporting obligations. In order to deliver compliance, organizations must firstly stay proactive as these rules evolve, especially in relation to decentralized finance (DeFi), secondly leverage technology, and thirdly adapt operational models.

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

PwC observation:

We have analyzed 13 jurisdictions that have either consulted on CARF or released draft legislation. The observations below provide an outline of key issues RCASPs should consider in their jurisdictions of operation, to ensure preparedness with the upcoming CARF legislation that will be implemented across the globe.

- **Specific Rules on Nexus, Registration, and Reporting:** RCASPs should consider the specific rules for determining reporting nexus with a jurisdiction and potential local registration obligations;
- **Requirements to Notify Users, Record Keeping and Domestic Reporting:** RCASPs may be obligated to notify users about reportable transactions, maintain accurate records on relevant transactions, conduct comprehensive due diligence and potentially report domestic tax-resident crypto users;
- **Stronger Penalty Framework Compared to CRS:** In many jurisdictions, the CARF establishes a stricter penalty regime than the CRS, with significant fines, operational restrictions, and potential criminal charges for non-compliance with reporting, record-keeping, and due diligence requirements.

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

pwc.tw

© 2025 PwC. All rights reserved. Not for further distribution without the permission of PwC. "PwC" refers to the network of member firms of PricewaterhouseCoopers International Limited (PwCIL), or, as the context requires, individual member firms of the PwC network. Each member firm is a separate legal entity and does not act as agent of PwCIL or any other member firm. PwCIL does not provide any services to clients. PwCIL is not responsible or liable for the acts or omissions of any of its member firms nor can it control the exercise of their professional judgment or bind them in any way. No member firm is responsible or liable for the acts or omissions of any other member firm nor can it control the exercise of another member firm's professional judgment or bind another member firm or PwCIL in any way.

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 (Pillar 2更新與公開國別報告規範說明)：<https://youtu.be/8r0RQEDdHjA>
- 台灣稅務與投資法規Update-1月號(產業創新條例修正草案及近期重要法令)：<https://youtu.be/Ccxbjyw-d0>
- 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>



與我們專業國際租稅團隊聯絡：



謝淑美

稅務法律服務 執業會計師

Tel: (02) 2729 5809

Email: elaine.hsieh@pwc.com



曾博昇

稅務法律服務 執業會計師

Tel: (02) 2729 5907

Email: paulson.tseng@pwc.com



劉欣萍

稅務法律服務 執業會計師

Tel: (02) 2729 6661

Email: shing-ping.liu@pwc.com



蘇宥人

稅務法律服務 執行董事

Tel: (02) 2729 5369

Email: peter.y.su@pwc.com



廖烈龍

稅務法律服務 執業會計師

Tel: (02) 2729 6217

Email: elliot.liao@pwc.com



徐麗珍

稅務法律服務 執業會計師

Tel: (02) 2729 6207

Email: lily.hsu@pwc.com



段士良

稅務法律服務 執業會計師

Tel: (02) 2729 5995

Email: patrick.tuan@pwc.com



徐丞毅

稅務法律服務 執業會計師

Tel: (02) 2729 5968

Email: cy.hsu@pwc.com



范香琴

稅務法律服務 執業會計師

Tel: (02) 2729 6669

Email: hsiang-chin.fan@pwc.com



鍾佳縈

稅務法律服務 執業會計師

Tel: (02) 2729 6665

Email: chia-ying.chung@pwc.com

本國際租稅要聞僅提供參考使用，非屬本事務所對相關特定議題表示的意見，閱讀者不得以作為任何決策之依據，亦不得援引作為任何權利或利益之主張。其內容未經資誠聯合會計師事務所同意不得任意轉載或作其他目的之使用。若有任何事實、法令或政策之變更，資誠聯合會計師事務所保留修正本國際租稅要聞內容之權利。

© 2025 PricewaterhouseCoopers Taiwan. All rights reserved. PwC refers to the Taiwan member firm, and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.tw for further details. This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.