

國際租稅要聞

International Tax Newsletter

第271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

歐盟執委會提出簡化支柱二實施的建議 (DAC9)

作者：曾博昇 執業會計師 / 俞宛廷 經理

ECOFIN 通過 “數位時代增值稅 (ViDA) ” 方案

作者：曾博昇 執業會計師 / 蕭成俐 經理

立法

澳洲
澳洲公開國別報告的最新進展

澳洲
澳洲支柱二規則現已實質生效

巴西
巴西發布合格國內最低稅負制
(Qualified Domestic Minimum
Top-up Tax, QDMTT)

芬蘭
芬蘭修正支柱二立法

義大利
企業所得稅稅率降低至20%

日本
日本稅改提案引進合格國內最
低稅負制(Qualified Domestic
Minimum Top-up Tax, QDMTT)
和UTPR

新加坡
所得稅立法的變化，包括支柱
二

行政

列支敦斯登
新的支柱二註冊要求

OECD
即將到來的支柱二註冊和通知截止日期

美國
財政部發布被忽視支付款項虧損 (Disregarded
Payment Losses, DPL) 的最終版法規

美國
財政部發布多項指南

烏拉圭
2025 年新的低稅或免稅租稅管轄區名單

司法

印度
移轉訂價條款對外國企業與其印度常設機構之間
交易的適用性

義大利
支付給非歐盟實體的股利適用 1.2% 的扣繳稅率

經合組織/歐盟

OECD
OECD發布支柱二 GloBE 行政指南

聯合國
聯合國主張在全球稅務政策中發揮更大作用

專論

Dedicated Columns

專論

歐盟執委會提出簡化支柱二實施的建議 (DAC9)

摘要

發生甚麼事？

歐盟執委會提出了對歐盟稅務行政合作指令 (以下簡稱 “DAC9”) 的修訂建議。這些修訂旨在促進成員國之間的補充稅資訊交換，並允許跨國企業從地方申報轉換為集中申報。如果歐盟理事會採用DAC9的修訂建議，跨國集團和大型國內集團將能夠在歐盟成員國內選擇一個國家進行補充稅資訊申報，而不需要在集團的每個歐盟成員國進行多次的個別申報。

為何如此攸關？

DAC9的目的是通過將OECD/G20稅基侵蝕與利潤轉移 (BEPS) 包容性框架中的GloBE資訊申報表 (以下簡稱 “GIR”) 納入歐盟法律來簡化申報要求。此提案設立了一個系統，使各歐盟成員國的稅務機關之間能夠交換資訊。如果歐盟理事會和歐盟議會通過此提案，各成員國須在2025年12月31日之前實施DAC9。首次補充稅資訊申報表需在2026年6月30日前提交，並在2026年12月31日之前完成資訊交換。

需考慮採取的行動？

企業應考慮在哪個成員國提交其補充稅資訊申報表，如果該地點不是最終母公司 (UPE) 所在國，則應使用指定的申報實體。此外，若企業尚未進行相關申報準備，也需要評估和考慮所需的財務數據要求。

專論

歐盟執委會提出簡化支柱二實施的建議 (DAC9)

詳細說明

稅務機關間的資訊交換系統介紹

此次修訂建議提出了一個補充稅申報表之資訊交換系統，並要求各成員國稅務機關使用標準化的範本來自動交換補充稅申報表的資訊。成員國須在取得資訊後的三個月內（首次申報則為六個月內）使用由歐盟執委會開發的標準數位表格，向其他成員國交換補充稅申報表的相關資訊。

修正建議中也提出歐盟成員國之間將有一套協調的程序，用於處理收到補充稅申報表的後續資訊請求。根據該程序規定，當主管機關收到補充稅資訊申報表並經過核查後，若認為需要進行調整，則應通知申報來源國的主管機關。資訊來源國的主管機關則需從申報實體獲取必要的支持或更正資訊，並將這些資訊與其他相關成員國的主管機關分享。

PwC觀察：

這一過程有助於減少成員國之間不一致的額外資訊要求，但並不排除任何稅務機關提出後續資訊要求的可能性。若要與第三國管轄區交換補充稅申報資訊，各成員國仍需簽署適當的國際協議以利相關管轄區間的GloBE資訊自動交換。此外，包容性框架也正在制定一項促進各管轄區間資訊交換的多邊主管機關協定（Multilateral Competent Authority Agreement），以及解決爭端和資訊交換機制的多邊工具（Multilateral Instrument）。

標準化稅務資訊申報表的介紹

此次修訂建議提出了一個標準化的補充稅資訊申報表，供符合支柱二範圍內的跨國集團使用。歐盟執委會表示，此申報表與包容性框架在2023年7月公告的GIR完全相符。然而，由於OECD表示他們正在修訂和改進GIR，這意味著歐盟的標準申報表可能會有所變動。基於此，歐盟執委會在DAC中加入了一項條款，授權其將支柱二的標準表格與OECD的GIR相符，以應對未來可能的變動。

專論

歐盟執委會提出簡化支柱二實施的建議 (DAC9)

補充稅資訊申報表允許集團選擇採用過渡性簡化管轄區申報框架 (以下簡稱 “簡化框架”) 作為暫時措施，此簡化框架適用於會計年度在2028年12月31日或之前開始的跨國集團 (不包括會計年度在2030年6月30日之後結束者) 。在簡化框架下，跨國集團通常不需要按成員實體 (CE-by-CE) 的基礎申報財會淨損益、當期所得稅費用或遞延所得稅等相關調整項，而是可將所有調整項以淨額申報。此簡化框架僅適用於符合以下情況之一的管轄區：

1. 無補充稅義務；或
2. 有補充稅義務，但無須依照成員實體的基礎進行稅款分配。

PwC觀察:

DAC9的修訂建議和GIR報告均指出，各管轄區應避免在補充稅申報表及繳交補充稅款時要求非屬此稅務相關的資訊。對於許多納稅義務人而言，補充稅申報表所需的細節資訊已經超出其負擔。此外，由於準備補充稅申報資訊的義務獨立於任何一個潛在的地方稅務申報要求，各地方的差異或調整將帶來額外的複雜性和遵循成本。因此，為制定全面的數據策略以應對全球最低稅負制的申報，追蹤各管轄區規則的適用情況將至關重要。

本文作者為資誠聯合會計師事務所

曾博昇 執業會計師

Tel: 02-2729-5907

Email: paulson.tseng@pwc.com

俞宛廷 經理

Tel: 02-2729-6666 轉 22323

Email: teresa.wt.yu@pwc.com

專論

ECOFIN 通過 “數位時代增值稅 (ViDA) ” 方案

摘要

發生了什麼？

2024 年 11 月 5 日，歐洲財政部長在歐盟經濟財政部長會議 (Economics and Finance Ministers, “ECOFIN”) 上批准了 2024 年 10 月 30 日發布的最新版本之 “數位時代增值稅” (VAT in the Digital Age, “ViDA”) 方案。這是一個正面的消息，考慮到愛沙尼亞在這之前對於平台規則提出了擔憂，這個問題在 2024 整年一直是折衷討論的主題。

為什麼重要？

有鑑於數位經濟的重要性，ViDA 在歐盟和全球稅收政策領域具有重大意義。ViDA 提案旨在：

- a) 幫助簡化和統一歐盟的增值稅規則 (進而減少分裂，並使其更適合現代經濟和單一市場) ；
- b) 減少經營跨境活動之企業的行政負擔；
- c) 保護成員國的重要稅收收入。

內文

最新的 ViDA 方案相比 2022 年 12 月 8 日的初版提案，包含了多項的妥協以及新的生效日期：請參閱之前的 PwC Tax Policy Alert。ViDA 主要涉及：

1. 數位報告要求 (Digital Reporting Requirements, “DRR”)，以及強制性電子發票在歐盟內部B2B交易中的應用：DRR 的生效日和過渡日分別是 **2030 年 7 月 1 日** 和 **2035 年 1 月 1 日**；
2. 平台經濟：最早的生效日是 **2028 年 7 月 1 日**，強制生效日是 **2030 年 1 月 1 日**；
3. 簡化增值稅合規性：消除註冊多個增值稅的需求，生效日是 **2028 年 7 月 1 日**。

專論

ECOFIN 通過 “數位時代增值稅 (ViDA) ” 方案

1. 增值稅和數位報告

已核准的變更包括：

- **電子發票 (E-invoicing)** 將成為開立發票的默認系統，最終，持有有效的電子發票將成為增值稅退還的實質要件。然而，成員國將被允許認可其他供國內供給使用的發票。
- 已經以電子格式發行、傳輸和接收並可以被自動電子處理的發票，將被視為電子發票，而且原則上應符合歐洲標準 (EN16931) 以及其語法列表 (其他格式也是被允許的，只要能確保這些數據格式能與歐洲標準相容)。成員國將不得要求任何額外數據，以避免不必要的行政負擔。匯總發票也是被允許的 (然而在某些詐欺敏感行業中，成員國可能排除匯總發票的可行性)。
- 跨境交易的電子發票必須在應稅事件發生後**不晚於10 天內**開立。
- 目前用於跨境貨物和服務供給的概括性報表 (EC 銷售清單) 將被 DRR 取代。供應商需要**實時** (即在發票開立或應開立時) 申報發票數據。然而，在自開發票 (self-billing) 或由買方申報的情況下，買方需要在發票開立或應開立後**不晚於五天內**傳送資訊。
- 雖然根據歐盟增值稅指令，不需要對國內交易進行實時報告，但如果成員國選擇實施這樣的系統，則需要符合對於跨境供給的數位申報要求。成員國可以決定，持有符合標準要求開立的電子發票，是否作為增值稅扣抵或要求退還應付或已付增值稅之**實質要件**。
- 成員國將不得實施任何額外的一般性交易基礎申報要求，但可以保留為審計目的而準備/提交增值稅申報表的政策，例如 SAF-T 要求，以及非一般性的申報要求，像是現金註冊。

上述要求將從 **2030 年 7 月 1 日** 起適用，對於已經在 2024 年 1 月 1 日設有或宣布國內數位實時交易基礎申報義務的成員國，將需要在 2035 年 1 月 1 日之前將其國家系統逐步整合到「歐盟模式」。

專論

ECOFIN 通過 “數位時代增值稅 (ViDA) ” 方案

2. 平台經濟的增值稅處理

一項重要提議是從 **2028 年 7 月 1 日** (最早) 起，通過電子界面提供**短期住宿租賃 (最多 30 晚)** 和**道路客運運輸**的應稅人，將被視為服務基礎服務供應商，除非：

- 基礎服務提供者向平台提供其當地增值稅ID 或在特殊計劃 (special scheme) 下的 ID 號碼；以及
- 聲明他們將對該交易徵收任何應付的增值稅。

成員國將被要求最晚於 **2030 年 1 月 1 日之前** 適用這些規則 (意味著有較長的過渡期)，並且小型企業和旅行社的特殊計劃將被排除。平台也可以將徵收增值稅的責任留給賣家。並非所有平台都會被納入範疇，對於處理支付、展列或廣告或僅是重新導向客戶的平台，將會有豁免。

觀察

愛沙尼亞最初對平台規則提出了擔憂，並更偏好 “退出” 模式 (‘ opt-out’ model)，這是基於對中小企業的潛在成本和行政負擔的考量。而最新的規則提供了更多靈活性。然而，全球出現了不一致的情況，因為一些歐盟以外的國家並未對提供類似服務的平台採取完全責任模式。

3. 單一增值稅註冊和反向徵收

從 **2028 年 7 月 1 日** 起，歐盟執委會意圖降低在不同歐盟成員國經營的企業，需要獲得多個增值稅註冊的需求。這將通過擴展 “一站式商店 (One Stop Shop) ” 以涵蓋額外類型的交易來實現，包括由未在消費成員國設立的應稅人所提供的國內**B2C**商品交易。擴展也引入了對於自有商品轉讓的特殊計劃，當供應商未於應繳增值稅的成員國設立且不被視為增值稅納稅人，但他們的企業客戶 (**B2B**) 是的情況下，適用強制反向徵收機制。

觀察

ViDA 改革標誌著數位經濟中增值稅的新時代，以及全球增值稅和數位申報的快速同步增長。這一改革將使企業流程顯著變化，需要仔細評估規則、策略規劃和額外資源。在這一過渡期中，接受數據和技術使用的顯著增加將是一個關鍵點。稅務機關也需要調整其系統以有效管理新的數位和數據環境，同時為企業提供有力支持，以確保過渡順利且互惠。

專論

ECOFIN 通過 “數位時代增值稅 (ViDA) ” 方案

下一步

有鑑於歐盟執委會提案與折衷文本之間的實質性差異，歐洲議會將需要通過簡化的書面程序重新諮詢。因為開始日還很遙遠，並且折衷文本已反映了各種因素的平衡，此一核准應該即將到來。

本文作者為資誠聯合會計師事務所

曾博昇 執業會計師

Tel: 02-2729-5907

Email: paulson.tseng@pwc.com

蕭成俐 經理

Tel: +31 (0) 6 42 37 88 45

Email: lily.h.hsiao@pwc.com

要聞

Legislation

立法

澳洲 澳洲公開國別報告的最新進展

澳洲公開國別報告規定現已生效，適用於 2024 年 7 月 1 日或之後開始的報告期間。根據新規定，在澳洲具有營運據點的大型跨國企業集團的國別報告的母公司，須向澳洲稅務局 (Australian Taxation Office, ATO) 提交該集團的全球財務與稅務資訊，這些資訊對外公開。

需按國別單獨報告的「特定國家」名單現在已公布。澳洲所需的資訊應單獨報告。對於其他的不屬於「特定國家」，且該國別報告集團有營運的租稅管轄區，國別報告母公司可以選擇按照國別或將其合併到「全球其他地區」進行報告。

ATO 計劃在適當的時候發布有關這項新要求的更多指南，包括註冊義務和豁免條件。

資誠觀點

儘管澳洲與新加坡和瑞士簽訂了全面租稅協定，但這兩個國家仍被列入了特定國家，這意味著新加坡、瑞士以及其他 38 個特定國家的數據都必須單獨報告。需要注意的是，澳洲特定國家名單比歐盟公開國別報告制度下的名單更廣。

受影響的集團應開始為其澳洲公開國別報告義務做好準備，包括：

- 檢視現有系統和流程是否已準備好收集所需數據。
- 還應確保不同國別報告義務、支柱二和其他稅務合規要求所需的不同數據的一致性。



Australia

Update on Australia's public country by country reporting laws

As we reported in the December 2024 update, public country by country (CBC) reporting obligations now apply in Australia with effect for reporting periods commencing on or after 1 July 2024. Under this new obligation, the CBC reporting parent of a large multinational group with an Australian presence is required to submit data on their global financial and tax footprint to the Australian Taxation Office (ATO), which will be made available publicly.

Since writing that update, the 'specified' countries for which the required information will need to be reported separately on a CBC basis has now been registered. Required information for Australia must always be reported separately. For all other jurisdictions that are not specified and in which the CBC reporting group operates, the CBC reporting parent has a choice to publish the information on either a CBC basis or an aggregated 'rest of the world' basis.

The ATO plans to issue more guidance about this new requirement, including registration obligations and exemptions, in due course. For more information about this reform, see our [Tax Alert](#).

PwC observation:

Although Australia has a comprehensive tax agreement with Singapore and Switzerland, both countries are specifically listed, meaning that the data for each of these countries, along with the other 38 specified countries, must be individually reported. Note that the list of specified countries is broader than that adopted under the European Union public CBC reporting regime.

Affected groups should begin to prepare for their Australian public CBC reporting obligations, including reviewing the readiness of systems and processes to gather the data needed. They also should ensure that the different data required across different CBC reporting obligations, Pillar Two, and other tax obligations can be reconciled and explained.



澳洲

澳洲支柱二規則現已實質生效

澳洲的支柱二立法已在聯邦議會通過，該立法確立了澳洲實施支柱二補充稅的框架，即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。2024 年 12 月底，次級法規已經正式登記 (Registration)，透過詳細的定義和補充稅計算完善了澳洲支柱二立法的實施。

支柱二立法的登記意味著澳洲支柱二國內和全球最低稅負制現在已經實質頒布。因此，門檻內的跨國集團現在需要評估支柱二的適用性，以計算自 2024 年 1 月 1 日或之後開始的財務年度所產生的 DMT 和 (或) IIR。另外，跨國集團需要確定是否需要在 2024 年 12 月 31 日的完整財務年度報告 (適用財務年度於 12 月 31 日結束的集團)，或 2024 年 6 月 30 日的中期報告 (適用財務年度於 6 月 30 日結束的集團) 中，根據所適用的會計標準進行相應披露。

資誠觀點

由於澳洲的支柱二立法現已在實質頒布，受影響的跨國集團現在必須評估支柱二的適用性。這對於財務年度結束日期為 2024 年 12 月 31 日的跨國集團尤其重要，因為這些跨國集團需要首次在年度財務報告中評估支柱二的財務影響。納稅人應準備必要的計算和文件，以支持其支柱二合規的立場 (例如，對避風港規則的適用等)，並確定財務報表中所需要的披露。



Australia

Australia's Pillar Two rules now substantively enacted

Summary: In our December 2024 Update we reported that Australia's Pillar Two legislation, which establishes the framework for which Australia will apply Pillar Two top-up tax, namely Australian Domestic Minimum Tax (DMT) and Australian Income Inclusion Rule (IIR) tax with effect for income years commencing on or after 1 January 2024, completed its passage through Federal Parliament. The [subordinate legislation](#) that augments the practical application of Australia's Pillar Two legislation with detailed definitions and top-up tax computations was registered in late December.

Registration of the Rules now means that all aspects of Australia's Pillar Two domestic and global minimum tax is now substantively enacted. Accordingly, in-scope multinational groups will now need to assess the application of the Rules to calculate any resulting DMT and/or IIR in respect of any fiscal year commencing on or after 1 January 2024. This is also relevant to determine what disclosures will need to be made in either the 31 December 2024 full financial year reporting (in the case of 31 December fiscal year end groups) or interim reporting (in the case of 30 June fiscal year end groups) in accordance with the applicable accounting standards.

PwC observation:

Since Pillar Two has now been substantively enacted in Australia, affected multinationals must now assess the application of the rules. This is particularly relevant to those with a 31 December 2024 fiscal year end who will need to review for the first time the financial impact in their year-end financial reports. Taxpayers should prepare the necessary calculations and documentation to support their Pillar Two position (e.g., reliance on safe harbours, etc) and determine the required disclosures in their financial statements.



巴西

巴西發布合格國內最低稅負制 (Qualified Domestic Minimum Top-up Tax, QDMTT)

2024 年 12 月 30 日，第 15,079 號法 (源自2024年第 3,817 號法案) 在沒有被否決的情況下公布。該法在將巴西立法調整為符合全球反稅基侵蝕規則(「GloBE Rules」)的過程中，通過引入QDMTT，納入了「附加淨利潤社會稅捐」(Social Contribution on Net Profits, “CSLL”)。

儘管該法並不完全是將2024 年 10 月 3 日發布的第 1,262 號臨時措施 (Provisional Measure, “MP”) 轉為法律，但該法的初稿基本沿用了 MP 的條款。因此，根據第 43 條的規定(假設沒有頒布立法令推翻)，第 15,079 號法的大部分條款自 2025 年 1 月 1 日起生效。

資誠觀點

值得注意的是，由於立法程序是透過2024年第 3,817 號法案進行的，而不是透過第 1,262 號臨時措施，因此可能會引發關於是否需遵守 90 天過渡期規則的疑問。



Brazil

Brazil publishes QDMTT law

On 30 December 2024, Law No. 15,079, which resulted from Bill (PL) No. 3,817/2024 was published without vetoes. This law legally established the Additional Social Contribution on Net Profit (CSLL) in the process of adapting Brazilian legislation to the Global Rules Against Tax Base Erosion ('GloBE Rules') by introducing a Qualified Domestic Minimum Top-up Tax (QDMTT) in Brazil.

Although the new Law does not exactly represent a conversion into law of Provisional Measure (MP) No. 1,262, published on 03 October 2024 (See [PwC International Tax News - October 2024](#) for further details), the initial text of the PL reproduced the terms of the MP. Thus, in relation to most of its articles, Law No. 15,079 maintained its effectiveness as from 1 January 2025, as per the terms of Article 43 (certainly assuming the non-issuance of a legislative decree).

PwC observation:

Note that since the legislative process was conducted through PL No. 3,817/2024 instead of MP No. 1,262/2024, there may be questions regarding the necessary observance of the ninety-day holding period rule.



芬蘭 芬蘭修正支柱二立法

芬蘭的最低稅負制於 2024 年 12 月 19 日進行了修正，適用於 2024 年 1 月 1 日或之後開始的財務年度。修正的重點在於納入OECD在2023年2月和12月發布的行政指南，包括UTPR (Undertaxed Profits Rule, 徵稅不足之支出原則) 避風港、非重要成員實體簡化計算和可銷售可轉讓稅收抵免相關的額外規則。另外，修正內容還包括根據OECD行政指南進行的技術更新和澄清。

預計芬蘭將採納OECD已發布的行政指南(2024 年 6 月和 2025 年 1 月)，以及OECD未來可能發布的行政指南。

因為芬蘭立法者正在等待OECD 包容型架構完成與爭端預防與解決以及提高確定性相關機制的工作，所以仍然不可能就支柱二規則向芬蘭稅務局申請預先核釋。



資誠觀點

由於芬蘭目前無法獲得支柱二的預先核釋，跨國企業集團可以與芬蘭稅務局進行前期討論，以在一定程度上減少與支柱二解釋相關的不確定性。

Finland

Finland's Pillar Two legislation amended

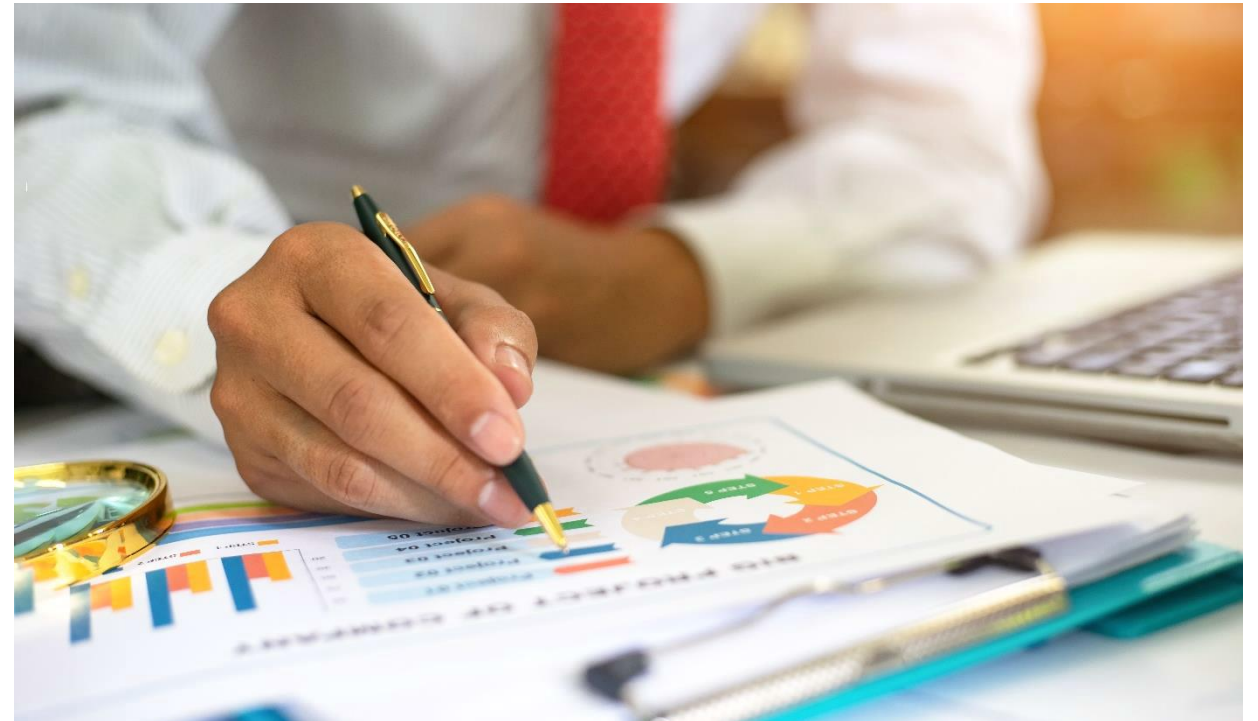
The Finnish Minimum Tax Act was amended on 19 December 2024 and applies to fiscal years commencing on or after 1 January 2024. The amendments focus on implementing the OECD's administrative guidance released in February and December 2023, which include e.g., additional rules related to the UTPR Safe Harbour, Non-material Constituent Entity Simplified Calculations, and Marketable Transferrable Tax Credits. In addition, the amendments include technical changes and clarifications of certain topics based on the OECD's guidance.

Finland is expected to adopt further amendments with respect to administrative guidance packages already released (June 2024 and January 2025) and any future administrative guidance that the OECD may release.

Applying for advance rulings from the Finnish Tax Administration with respect to Pillar Two rules is still not possible, as the Finnish legislator is waiting for the OECD IF to complete their work on mechanisms related to dispute prevention and resolution, and advance certainty.

PwC observation:

As the possibility to obtain advance rulings on Pillar Two is currently unavailable in Finland, MNE Groups can enter into a pre-emptive discussion with the Finnish Tax Administration in order to mitigate, to certain extent, the uncertainties related to Pillar Two interpretations.



義大利 企業所得稅稅率降低至20%

根據2025年1月1日生效的預算法(Budget Law)規定，滿足條件的義大利企業在2025財年適用20%的企業所得稅的優惠稅率，而不是24%的一般企業所得稅稅率。前提是須滿足以下條件：

- **2024財年的利潤分配**：至少80%的2024財年會計利潤不分配給股東，而是計入權益中的公積；
- **合格資產投資**：企業須投資於合格資產(屬於所謂的工業4.0或5.0計畫)，且投資規模必須至少達到 (i) 2024財年會計利潤的30%和 (ii) 2023財年會計利潤的24%。投資須在2026年10月底前完成；
- **員工數量沒有下降**：2025年公司僱用員工的平均人數不得低於前三年(即2022-2024年)的平均人數；
- **長期僱員人數增加**：與2024財務年度相比，2025財年的長期僱員人數增加至少1%；
- **未享受失業保險基金**：在2024年未受益或不會在2025年受益。

另外，也適用某些追回規則(Claw-Back Rule)。義大利政府將發布部長令(Ministerial Decree)，以提供新措施的實施細則。

資誠觀點

在義大利有業務的跨國企業應立即評估20%的較低企業所得稅稅率的潛在影響，特別是在2024年財報批准以及決定2024年盈餘分配之前。相關分析也應基於2025年的預測以及評估是否能在2026年10月完成必要的投資(適用於歷年制的企業)。



Italy

20% reduced corporate income tax rate

The Budget Law, entered into force on 1 January 2025, provides that Italian entities are subject to the 20% reduced CIT rate (so-called 'Mini-IRES') instead of the 24% ordinary CIT rate for FY2025, as long as certain conditions are met:

- **FY2024 profit allocation:** at least 80% of the FY 2024 accounting profit is not distributed to the shareholders, but accrued in a net equity reserve;
- **Investment in qualifying assets:** the company makes investments in qualifying assets (falling under the so-called Industry 4.0 or 5.0 Plan) for a certain amount. The size of the investment must be equal to at least (i) 30% of FY 2024 accounting profit and (ii) 24% of FY 2023 accounting profit. The investment in new assets shall be made before the end of October 2026;
- **No reduction in the employment levels:** the average number of workers employed by the company during 2025 must not be lower than the average of the previous three years (i.e. 2022-2024);
- **Increase in permanent hiring:** increase of at least 1% in the number of the permanent employees for FY 2025 compared to FY 2024;
- **No unemployment insurance fund (Cassa Integrazione Guadagni):** has been benefited in 2024 or will be benefitted in 2025.
- Furthermore, certain claw-back rules apply. A Ministerial Decree will be published to provide enacting provisions on such a new measure.

PwC observation:

Multinationals with Italian presence should begin immediately considering the potential impact of the 20% reduced CIT rate measure in view of the upcoming 2024 financials approvals and prior to making decisions about distributing 2024 earnings. The relevant analysis should also be based on forecasts for 2025 and the potential for carrying out the required investments by October 2026 (for calendar-year entities).



日本

日本稅改提案引進合格國內最低稅負制(Qualified Domestic Minimum Top-up Tax, QDMTT)和UTPR

日本政府於2024年12月27日發布了2025年稅改提案，引入QDMTT 和 UTPR。QDMTT 和 UTPR將適用於2026年4月1日或之後開始的課稅年度。預計立法草案將於2025年初提交給國會審議。

日本目前已經實施了所得涵蓋原則(Income Inclusion Rule, IIR)，適用於2024年4月1日或之後開始的課稅年度。2025年稅改提案進一步納入了OECD在2024年6月發布的行政指南。

根據2025年稅改提案，在QDMTT 或 UTPR下須繳納稅款的日本成員實體將在日本負有申報義務。日本還將為日本成員實體建立一個提供 QDMTT 資訊的新流程。

資誠觀點

為與 OECD 的 GloBE 規則保持一致，日本政府在2025年稅改提案中引入了 QDMTT 和 UTPR。值得注意的是，根據提案，新規則將適用於2026年4月1日後之後開始的課稅年度。



Japan

Japanese tax reform proposals introduce QDMTT and UTPR

The Japanese Government released the 2025 tax reform proposals on 27 December 2024. The proposals introduced a Qualified Domestic Minimum Top-up Tax (QDMTT) and an Undertaxed Profits Rule (UTPR), both of which would be effective for fiscal years beginning on or after 1 April 2026. Draft legislation is expected to be submitted to the parliament in early 2025.

Japan currently has in effect an Income Inclusion Rule (IIR) that applies to tax years beginning on or after 1 April 2024. The 2025 proposals further incorporate certain provisions of the OECD administrative guidance published in June 2024.

Pursuant to the 2025 proposals, Japanese constituent entities (CEs) with tax payable under either the QDMTT or UTPR also will have a filing obligation in Japan. A new process for Japanese CEs to provide QDMTT information also will be established.

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

PwC observation:

In line with the OECD's GloBE rules, the Japanese Government has introduced the QDMTT and UTPR as part of the 2025 tax reform proposals. Note that, as proposed, they are to be effective for tax years beginning 1 April 2026. Further details will be released upon submission of the draft legislation.



新加坡 所得稅立法的變化，包括支柱二

新加坡於 2024 年底頒布了以下立法修正。

2024 年所得稅法修正案 (Income Tax (Amendment) Act 2024, ITAA)

- ITAA 於 2024 年 11 月 27 日頒布，對 2024 年預算聲明中公布的措施和新加坡財政部對其所得稅制度的定期審查所提出的變更進行了修正。

2024 年跨國企業最低稅負制 (Multinational Enterprise (Minimum Tax) Act 2024, MMTA)

- MMTA 於 2024 年 11 月 27 日頒布，實施支柱二 GloBE 範本規則 (Model Rules)，包括 IIR 和國內最低稅負制 (Domestic Top-Up Tax, DTT)。MMTA 也對所得稅法 (Income Tax Act, ITA) 進行了相應的修正。這些規則將適用於 2025 年 1 月 1 日或之後開始的財務年度的合格跨國企業集團。
- 新加坡財政部和稅務局也分別發布了跨國企業最低稅負制條例草案和跨國企業最低稅負制條例 - GloBE 避風港和過渡規則草案，以徵詢公眾意見。

2024 年經濟擴展優待(所得稅減免)法令修正案 (Economic Expansion Incentives (Relief from Income Tax) (Amendment) Act 2024, EEIAA)

- EEIAA 於 2024 年 12 月 10 日發布，對 1967 年經濟擴展獎勵 (所得稅減免) 法的修正包括：
 - 為加強擴展獎勵 (Development Expansion Incentive, DEI) 引入 15% 的額外優惠稅率 (如在預算中所宣布的)。
 - 將 DEI 續約期限延長至 2028 年 12 月 31 日。
 - 加強投資獎勵計劃 (Investment Allowance Scheme)，以規定特定的項目和合格的固定資本支出。
 - 當之前被認可符合先鋒服務公司計劃 (Pioneer Services Companies scheme)、DEI 或 IA (Investment Allowance) 資格的某項服務或活動被取消時，可制定法規來明確現有獎勵對象的處理方式。

資誠觀點

這些立法修正將有助於確保新加坡的稅制與國際租稅發展保持一致，並維持對外國投資的吸引力。適用支柱二規則的企業應評估合規要求及其對業務的影響，以便根據需要盡快與相關政府機構溝通。



Singapore

Changes to the income tax legislation including Pillar Two

Singapore enacted the following legislative changes at the end of 2024.

Income Tax (Amendment) Act 2024 (ITAA)

- The ITAA was enacted on 27 November 2024. It introduced amendments to legislate measures announced in the 2024 Budget Statement and changes arising from the Ministry of Finance's (MOF's) periodic review of Singapore's income tax regime. For more information see our [Tax Bulletin](#).

Multinational Enterprise (Minimum Tax) Act 2024 (MMTA)

- The MMTA was enacted on 27 November 2024. It implements the Pillar Two GloBEModel Rules comprising the Income Inclusion Rule (IIR), and the Domestic Top-Up Tax (DTT) regimes. The MMTA also introduces consequential amendments to the ITA. The rules will apply to qualifying Multinational Enterprise groups for financial years beginning on or after 1 January 2025.
- The MOF and Inland Revenue Authority of Singapore have also published draft Multinational Enterprise (Minimum Tax) Regulations and Multinational Enterprise (Minimum Tax) Regulations – GloBE Safe Harbours and Transition Rules respectively for public consultation.

Economic Expansion Incentives (Relief from Income Tax) (Amendment) Act 2024 (EEIAA)

- The EEIAA was published on 10 December 2024. Changes to the Economic Expansion Incentives (Relief from Income Tax) Act 1967 include:
 - Introduction of an additional concessionary tax rate of 15% for the development and expansion incentive (DEI) (as announced during the Budget).
 - Extension of the DEI renewals to 31 December 2028.
 - Enhancement to investment allowance scheme to enable projects and qualifying fixed capital expenditure to be prescribed.
 - Regulations may be made to prescribe the treatment of existing incentive recipients when any service or activity previously approved as a qualifying activity for the purposes of the Pioneer Services Companies scheme, DEI or IA is removed.

PwC observation:

The legislative changes will help ensure that Singapore's tax regime is aligned with international tax development and that it remains attractive to foreign investments. Businesses subject to the Pillar Two rules should evaluate the compliance requirements and the impact on their operations to engage the relevant government agencies, as needed, and as soon as possible.



要聞

Administrative
行政

列支敦斯登 新的支柱二註冊要求

自 2024 年 1 月 1 日起，列支敦斯登總營收超過 7.5 億歐元的集團和公司 (包括信託、機構或基金會) 適用全球最低稅負制的 15% 稅率，更準確地說，是適用 QDMTT 和 IIR。

對此，列支敦斯登稅務機關於 2025 年 1 月 9 日上傳了跨國公司集團或國內大型集團境內業務的註冊表 (GloBE Registration Form)。集團須在適用 GloBE 範本規則 (Model Rules) 起的財務年度結束後六個月內主動完成註冊。如果集團在 2024 年 12 月 31 日的財務年度適用 GloBE 範本規則，那麼須在 2025 年 6 月 30 日之前完成註冊。

資誠觀點

第一個 OECD GloBE 資訊申報表 (GloBE Information Return, GIR) 須在財務年度結束後的 18 個月內提交 (隨後年度為 15 個月)，而列支敦斯登 QDMTT 和 IIR 的申報則須在財務年度結束後的 12 個月內提交。如有需要，可通過書面請求延長申報截止日期。

OECD 於 2025 年 1 月 15 日發布了有關 GIR 的詳細資訊和 XML 架構。有關列支敦斯登的稅務申報表格及相關系統的詳細資訊尚未公布。



Liechtenstein

New Pillar Two registration requirement

As of 1 January 2024, Liechtenstein groups and companies (incl. trusts, establishments or foundations), with gross revenue of more than 750 million EUR, are subject to the global minimum tax ([GloBE](#)) of 15%, more precisely a Qualified Domestic Minimum Top-up Tax (QDMTT) and the Income Inclusion Rule (IIR).

In this regard, on 9 January 2025, the Liechtenstein tax authority uploaded a form for the registration of domestic business units of a multinational group of companies or a large domestic group. The registration using this '[GloBE Registration Form](#)' must be completed unsolicited within six months after the end of the financial year after the group enters the scope of the GloBE Model Rules. A company that falls under GloBE by the end of the financial year on 31 December 2024, must be registered by 30 June 2025.

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

PwC observation:

While the first OECD GloBE Information Return (GIR) is due within 18 months (15 months for following years), the Liechtenstein QDMTT and IIR return is due within 12 months following the financial year end. An extension of the deadline is available upon written request.

The OECD published details and XML schema on 15 January 2025 (OECD GIR Details). Details regarding tax return forms and the system in Liechtenstein have not yet been published.



OECD

即將到來的支柱二註冊和通知截止日期

根據OECD支柱二全球最低稅負制，各國可自行決定當地申報要求和合規日期。有些國家的 2024 財年的支柱二註冊和通知要求的截止日期已過，但還有些國家的截止日期在2025 年第一季度。企業應準備完整的財務數據，以完成註冊與通知。另外，納稅人還應了解因逾期註冊或提供不正確或不完整資訊而可能面臨的的處罰。2025年第一季重要的截止日期包括：

- **德國**：2024 年 12 月 31 日財務年度結束，且適用德國支柱二規則的跨國企業集團，須在 2025 年 2 月 28 日前向德國聯邦中央稅務局 (German Federal Central Tax Office) 提交通知。稅務期間與歷年不同的跨國企業集團，須在2026 年 2 月 28 日前提交通知。通知表須以電子方式提交。最低稅收集團代表(Head of Minimum Tax Group)的任何變更也必須由前任和新的代表以電子方式報告。另外，新的代表必須告知其他集團成員其作為代表的職能。
- **巴林**：巴林支柱二規則範圍內的跨國企業集團必須在國內最低稅負制 (Minimum Top- Up Tax, DMTT)生效後(即2025年1月30日)後30天內向巴林國稅局 (National Bureau for Revenue, NBR) 註冊。在其他情況下，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 進行註冊。
- **越南**：根據 2024 年 11 月 15 日發布的法令草案，越南 QDMTT 範圍內的跨國企業集團必須在財務年度結束後 30 天內(歷年制的納稅人為 2025 年 1 月 30 日)提供通知。另外，被指定的成員實體必須在財務年度結束後 90 天內申請稅號(tax I.D.)，並在財務年度結束後 9 個月內向稅務總局提供適用 QDMTT 的成員實體名單。最終法令仍在討論中，這些日期可能會有所變動。

資誠觀點

納稅人應開始準備相關國家所需的文件，以確保能夠符合不同的註冊和通知的截止日期。對於錯過截止日期的企業，應考慮補救方案。



OECD

Upcoming Pillar Two registration and notification deadlines

For Pillar Two global minimum tax purposes, the OECD allows local filing requirements and local compliance dates, i.e., to be agreed by each country. Several Pillar Two registration and notification requirement deadlines for the 2024 fiscal year already have passed, with other deadlines in Q1 2025. In order to complete Pillar Two registrations and notifications, companies must compile and provide a significant amount of information, including financial data. Taxpayers also should be aware of any penalties for late registration or for providing incorrect or incomplete information. Upcoming Q1 filing deadlines include:

- **Germany:** MNE groups with fiscal years ending 31 December 2024, that are in scope of Germany's Pillar Two rules are required to provide notification to the German Federal Central Tax Office by 28 February 2025. Those MNE groups with tax periods that deviate from the calendar year must provide notification by 28 February 2026. The notification form must be filed electronically. Any changes to the head of the German minimum tax group also must be electronically reported by both the former and the new head of the minimum tax group. In addition, the new head must inform all other German minimum tax group members of its function as head of the minimum tax group.
- **Bahrain:** MNE groups in scope of Bahrain's Pillar Two rules are required to register with the National Bureau for Revenue (NBR) within 30 days following the effective date of the Domestic Minimum Top-Up Tax (DMTT) Law (i.e., 30 January 2025). In other cases, the Filing Constituent Entity (CE) must register with the NBR within 120 days of the first day of the Transition Year, i.e., the first year in which the MNE Group falls within the scope of DMTT.
- **Vietnam:** Per a draft decree published on 15 November 2024, MNE groups in scope of Vietnam's QDMTT are required to provide notification within 30 days of the financial year end (i.e., 30 January 2025, for fiscal-year taxpayers). In addition, the nominated CE must submit an application for a tax I.D. within 90 days of the financial year end and provide the General Department of Taxation with a list of CEs subject to the QDMTT within nine months of the financial year end. These dates may vary in the final decree, currently under discussion.

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

PwC observation:

Taxpayers should begin preparing the necessary documentation for relevant countries to ensure they are ready for varying registration and notification deadlines. For missed deadlines, companies should consider remediation options.



美國 財政部發布被忽視支付款項虧損 (Disregarded Payment Losses, DPL) 的最終版法規

2025 年 1 月 10 日，美國財政部和國稅局發布了法規的最終版 (最終版法規)，對 2024 年 8 月發布的擬議法規 (2024 年擬議法規) 的部分內容進行了修正和最終確定，涉及 DPL、雙重合併損失 (Dual Consolidated Loss, DCL) 和 DPL 的反避稅規則。最終版法規影響擁有被忽視支付實體 (Disregarded Payment Entities, DPE) 和涉及被忽視支付款項的國內企業。

最終版法規確定了與 DPL 相關的某些規則，包括與 DCL 相關的部分，例如反避稅規則和排序規則。最終版法規保留了 2024 年擬議法規的基本方法和結構，但進行了修正，包括推遲了 DPL 規則的適用時間，在特定情境下允許暫緩扣除，提供有限的例外情況以縮小 DPL 規則的適用範圍，並進一步澄清 DPL 和 DCL 規則之間的相互影響。

最終版法規不包含解決 DCL 規則與 GloBE 範本規則相互影響的規定，但未來發布的其他最終版法規預計將明確規定，DCL 規則適用時，將不考慮根據 GloBE 範本規則在 2025 年 8 月 31 日之前開始的課稅年度內在外國徵收的稅款。美國財政部和國稅局表示有意最終確定 2024 年擬議法規的其他規則。

資誠觀點

納稅人在最終版法規在聯邦公報 (Federal Register) 上發布之前，可以依據這個指南的 DCL 和 GloBE 範本規則相互影響的過渡期優惠措施。這個過渡期優惠僅限於額外一年，以減少潛在的雙重扣除結果。納稅人應繼續關注 2024 年法規中尚未解決的部分，以及川普政府對最終版法規的回應。



United States

Treasury releases final disregarded payment loss regulations

Treasury and the IRS on 10 January 2025 released [regulations](#) that finalize, with modifications, the portions of proposed regulations issued in August 2024 (2024 proposed regulations) that address disregarded payment losses (DPL), and the dual consolidated loss (DCL) and DPL anti-avoidance rules. The final regulations affect domestic corporate owners that own disregarded payment entities (DPEs) and that make or receive certain disregarded payments.

The regulations finalize certain rules from the 2024 proposed regulations that relate to DPLs, including portions that are also relevant for DCLs, such as the anti-avoidance rule and the ordering rule. The final regulations retain the basic approach and structure of the 2024 proposed regulations, with revisions to defer the application of the DPL rules, allow for a suspended deduction in certain fact patterns, provide limited exceptions to narrow the scope of the application of the DPL rules, and clarify the interaction of the DPL and DCL rules.

The final regulations do not contain the provisions that address the interaction of the DCL rules with the GloBE Model Rules, however forthcoming final regulations are expected to provide that the DCL rules will apply without taking into account taxes imposed in foreign jurisdictions based on the GloBE Model Rules incurred in tax years beginning before 31 August 2025. Treasury and the IRS generally indicated an intent to finalize the remaining rules from the 2024 proposed regulations.

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

PwC observation:

Taxpayers may rely on the guidance for the additional transition relief for the interaction of the DCL and GloBE Model rules until final regulations are published in the Federal Register. The transition relief is limited to an additional year to reduce potential double deduction outcomes. Taxpayers should continue to monitor the outstanding portions of the 2024 regulations and, further, the Trump administration's response to the final regulations.



美國 財政部發布多項指南

美國財政部和國稅局發布了幾項影響跨國公司的指南。

BEAT (Base Erosion and Anti-abuse Tax, 稅基侵蝕和反濫用稅) 規則下的合格衍生支付款項

2025 年 1 月 10 日，美國財政部和國稅局於發布了有關 BEAT 的擬議法規 (2025 Proposed Regulations)，主要涉及與證券借貸交易有關的合格衍生品支付款項 (Qualified Derivative Payments, QDP) 的確定和申報。擬議法規修正了 BEAT 下證券借貸交易 QDP 的計算方式，並推遲 QDP 申報要求。擬議法規將適用於最終版法規在聯邦公報 (Federal Register) 發布當日或之後開始的課稅年度，其中 QDP 申報規則適用於 2027 年 1 月 1 日或之後開始的課稅年度。

數位內容和雲端交易的特徵和所得來源

2025 年 1 月 10 日，美國財政部和國稅局發布了關於「數位內容」和「雲端交易」的最終版法規 (Treas. Reg. sec. 1.861-18 and -19)。最終版法規大致上沿用 2019 年發布的擬議法規的架構，但進行了一些重要修正，適用於其在聯邦公報上發布當日或之後 (即 2025 年 1 月 14 日) 開始的課稅年度。美國財政部和國稅局也發布了期待已久的擬議法規，以確定雲端交易的所得來源，該法規基於納稅人逐個分析的方法 (Taxpayer-by-Taxpayer Approach)，考慮納稅人的員工和資產 (有形和無形) 的所在地。針對這個擬議法規提交回饋意見的截止日期為 2025 年 4 月 14 日。

將關係人稅基移轉交易 (Related-Party Basis Shifting Transactions) 被列為須申報的關注交易的指南

2025 年 1 月 10 日，美國財政部和美國國稅局發布了最終版法規，將某些合夥企業關係人稅基移轉交易確定為關注交易，交易的參與者和主要顧問必須向美國國稅局披露這類交易。最終版法規預計將在聯邦公報上發布並生效。

分立及其他併購交易的指南

2025 年 1 月 13 日，美國財政部和國稅局發布了擬議法規，以引入第 355 節 (Section 355) 及相關規定下的公司分立和其他併購交易的重大修正和新規則，影響並釐清可享受免稅待遇的資格。根據擬議的申報規定，美國國稅局發布了一份新的多年度申報表格 (Form 7216) 的草稿，特定納稅人將需要提交與分立交易相關的表格。

資誠觀點

納稅人應諮詢專業顧問，以了解新指南的影響，並可考慮就關注的議題向財政部提交回饋意見。

United States

Treasury releases several guidance packages

In recent weeks Treasury and IRS released several guidance packages effecting multinationals.

Qualified derivative payments for BEAT purposes

Treasury and the IRS on 10 January 2025, released [proposed regulations](#) regarding the base erosion and anti-abuse tax (BEAT) rules (2025 proposed regulations). The 2025 proposed regulations relate to how qualified derivative payments (QDPs) with respect to securities lending transactions are determined and reported. The proposed regulations would modify how to determine QDPs for securities lending transactions for purposes of the BEAT and defer the QDP reporting requirement. The proposed regulations would apply to tax years beginning on or after the date that final regulations are published in the Federal Register with specific rules for QDP reporting to apply to tax years beginning on or after 1 January 2027. For more information see our [Tax Insight](#).

Character and source of income from digital content and cloud transactions

Treasury and the IRS, on 10 January 2025, released [final regulations](#), Treas. Reg. sec. 1.861-18 and -19 regarding 'digital content' and 'cloud transactions'. The 2025 Final Regulations generally follow the framework of proposed regulations released in 2019 with certain key revisions, and generally are effective for tax years beginning on or after their date of publication in the Federal Register (i.e., 14 January 2025). Treasury and the IRS also released long-awaited [proposed regulations](#) to determine the source of income from cloud transactions, based on a taxpayer-by-taxpayer approach that looks to the location of the taxpayer's employees and assets (both tangible and intangible). Comments on the 2025 Proposed Regulations are due by 14 April 2025. For more information see our [Tax Insight](#).

Guidance designating related-party basis shifting transactions as transactions of interest

The Treasury Department and the IRS on 10 January 2025, issued final regulations identifying certain partnership related-party basis transactions as transactions of interest, which must be disclosed to the IRS by participants and material advisors. The final regulations are expected to be published in the Federal Register and become effective on 14 January 2025. For more information see our [Tax Insight](#).

Guidance on spin-offs and other M&A transactions

On 13 January 2025, the Treasury Department and the IRS released proposed regulations that would introduce significant changes and new rules regarding corporate separations under Section 355 and related provisions (spin-off transactions) and other M&A transactions, affecting and clarifying their eligibility for tax-free treatment. In connection with the Proposed Reporting Regulations, the IRS released a draft of a new multi-year reporting form (Form 7216) that certain taxpayers would be required to file in relation to a spin-off transaction. For more information see our [Tax Insight](#).

PwC observation:

Taxpayers should consult with their advisors regarding the implications of this new guidance and may want to provide comments to Treasury on areas of particular concern.

烏拉圭

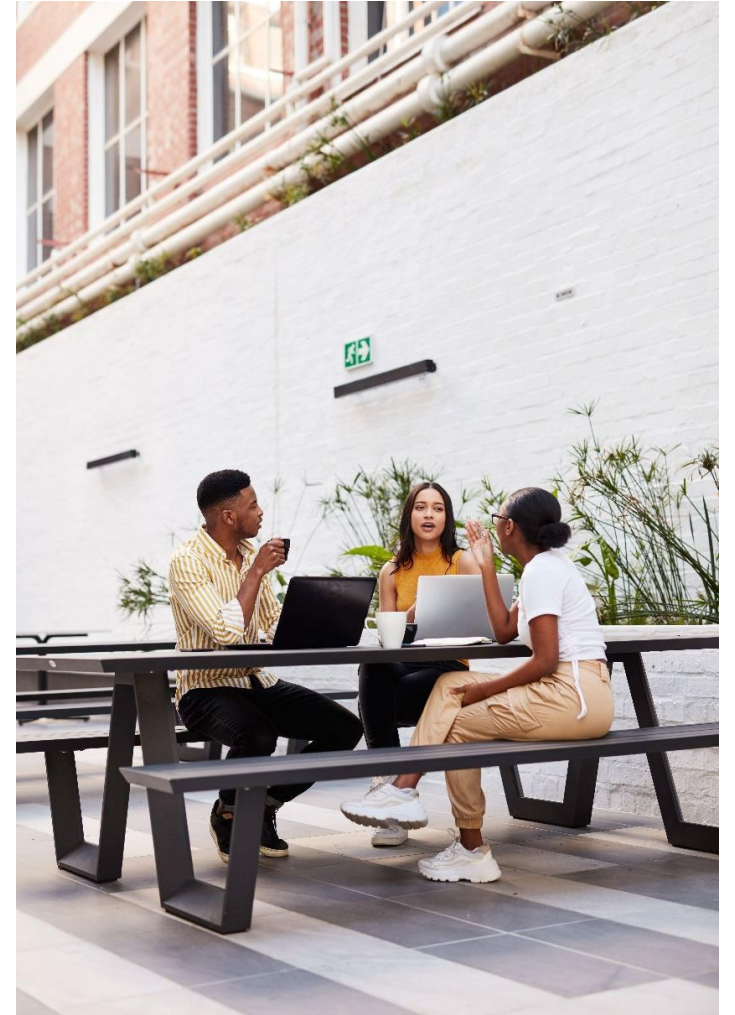
2025 年新的低稅或免稅租稅管轄區名單

烏拉圭稅務局公布了自 2025 年 1 月 1 日起被視為低稅或免稅的租稅管轄區的新名單。但被列入低稅或免稅名單的國家、租稅管轄區和特殊制度，將在滿足以下條件下被移除：指定請求資訊交換完全適用，並且金融帳戶稅務用途自動資訊交換已由烏拉圭財政部雙邊啟動。

這次更新名單包括 32 個租稅管轄區，其中聖馬丁已從上次的名單中刪除。

資誠觀點

烏拉圭於 2024 年 12 月 30 日在官方公報上發布了這個名單，自 2025 年 1 月 1 日生效。



Uruguay

New low-or-no-tax Jurisdictions List for 2025

The Uruguayan Tax Office published the new list of jurisdictions considered low-or-no-taxed, as of 1 January 2025. The countries, jurisdictions, and special regimes identified in this Resolution will be excluded from the list once the exchange of information upon request becomes fully applicable, and once the automatic exchange of information on financial accounts for tax purposes is bilaterally activated by the Uruguayan Ministry of Finance.

This update includes 32 jurisdictions, as Saint Martin has been removed from the previous list.

PwC observation:

Uruguay published the Resolution in the Official Gazette on 30 December 2024. It entered into force on 1 January 2025.



要聞

Judicial
司法

印度

移轉訂價條款對外國企業與其印度常設機構之間交易的適用性

所得稅上訴法庭 (Income-tax Appellate Tribunal, ITAT) 阿米達巴特別法庭(Ahmedabad Special Bench) 在最近的一項判決 (ITA No. 581/Ahd/2017)中，確認了移轉訂價的規定適用於外國企業或其總部 (HO) 與其印度常設機構 (PE) 之間的交易。法庭認為HO 及其PE是兩個獨立的企業 (Enterprise)，並且由於移轉訂價的規定適用於「企業」而非「人(Person)」，因此 HO 與其印度PE 之間的交易須遵守移轉訂價規定。

然而，法庭並未明確以下問題，而是選擇轉交給Division Bench處理：

- HO 及其PE是否可以被視為關係企業 (Associated Enterprise, AE)
- 視同國際交易 (Deemed International Transactions) 的規定是否適用於 HO 及其PE。

資誠觀點

該法庭判決對於移轉訂價的規定適用於外國企業的 HO 與其在印度的PE之間交易具有重要意義。判決強調，在解釋移轉訂價的規定時，需要考慮到在印度實現合理、公平和公正的利潤和稅收分配的目標。法庭認為在移轉訂價的框架下，在涉及多個國家課稅權的情況下，不得與自己進行交易的一般原則不再適用。該判決對在印度有PE的納稅人將產生影響，這類納稅人在評估其在印度的移轉訂價合規義務時應注意這一點。



India

Applicability of TP provisions for transactions between a foreign enterprise and its Indian PE

The Ahmedabad Special Bench of the Income-tax Appellate Tribunal (Tribunal), in a recent ruling (ITA No. 581/Ahd/2017), confirmed the applicability of transfer pricing (TP) provisions to alleged transactions between a foreign enterprise, or its head office (HO), and its Indian permanent establishment (PE). The Tribunal ruled that the HO and its PE are two separate enterprises, and since the applicability of TP provisions are linked to an 'enterprise' and not to a 'person', transactions between the HO and its Indian PE are subject to TP.

However, the Tribunal did not rule on whether the HO and its PE can be considered as an associated enterprise (AE), or whether provisions relating to deemed international transactions apply to the HO and its PE, as in the instant case. Instead, they chose to leave these issues to the Division Bench.

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

PwC observation:

The Tribunal ruling is an important pronouncement on the applicability of TP provisions to transactions between the HO of a foreign enterprise and its PE in India. It highlights the fact that TP provisions need to be interpreted bearing in mind the objective of achieving reasonable, fair, and equitable allocation of profits and tax in India. The Tribunal concluded that, in the context of TP, the general principle that one cannot transact with one's own self is not applicable where taxing rights of more than one country are involved. The ruling certainly has ramifications for taxpayers having a PE in India, and taxpayers should be mindful of this when evaluating their TP obligations in India.



義大利

支付給非歐盟實體的股利適用 1.2% 的扣繳稅率

義大利一審稅務法院發布了第 509/2024 號判決，針對義大利公司向美國稅務居民公司支付股利的扣繳稅的適用稅率。該美國公司向稅務法院提出申請，認為義大利與美國租稅協定規定適用5%的扣繳稅構成了對股利徵稅的不合理的歧視待遇。這種歧視違反歐盟運作條約 (Treaty on the Functioning of the European Union, TFEU) 第 63 條，該條禁止資本和支付的流動施加任何限制，不僅限於歐盟成員國之間，也包括歐盟成員國與非歐盟國家 (即第三國) 之間。

在所分析的案件中，不平等待遇的根源如下：

- 支付給非歐盟公司的股利：根據義大利-美國租稅協定第 10 條，當符合特定條件時，扣繳稅率為 5% (否則適用 15% 的扣繳稅)。
- 支付給歐盟公司的股利：根據義大利稅法 (Article 27 (3-ter), of Presidential Decree No. 600/1973)，扣繳稅率為 1.2% (除非適用歐盟母子公司提供的扣繳稅的豁免)。

因為租稅協定的扣繳稅率為 5% (或 15%)，而如果股利是由歐盟實體收到，那麼扣繳稅稅率是更低的1.2%，所以美國公司受到不公平的對待。

法院根據歐盟成員國公司向非歐盟國家投資基金分配股利的判例法，認為義大利-美國租稅協定第 10 條必須以避免違反 TFEU 第 63 條 (涉及歐盟成員國和非歐盟成員國之間的資本自由流動) 的方式解釋。因此，適用於支付給歐盟成員國居民的股利的相同扣繳稅 (即 1.2% 稅率) 也應適用於支付給美國公司的股利。

最終義大利稅務法院做出了有利於美國公司的判決，確認適用 1.2% 的扣繳稅率，並退還溢繳的3.8%扣繳稅。



資誠觀點

該判決屬於一審稅務法院的決定，還不能視為最終定論，但可以作為一個起點。如果要確定1.2% 的扣繳稅率適用於向非歐盟國家支付的股利，需持續關注相關的判例法的後續發展。同時，跨國企業應考慮向義大利稅局提交退稅申請，以正式確認其獲得退稅的權利。

Italy

1.2% WHT rate application to dividends paid to non-EU entities

The Italian Tax Court of first instance issued decision no. 509/2024 concerning the withholding tax (WHT) applicable to dividends paid by an Italian company to a US tax-resident company.

The US company applied to the Tax Court arguing that the application of the 5% WHT provided by the Italy – US tax treaty gave rise to an unjustified discriminatory treatment in terms of taxation on dividends. The discrimination arises from a violation of Article 63 of TFEU, which prohibits any restrictions on the movement of capital and payments not only between EU Member States, but also between EU Member States and non-EU States (i.e. third countries).

In the law case under analysis, the disparity in treatment stems from the following:

- **dividend paid to a non-EU company:** under Article 10 of the Italy – US tax treaty the WHT is 5% if certain conditions are met (otherwise 15% WHT applies).
- **dividend paid to an EU company:** according to Italian tax law (Article 27 (3-ter), of Presidential Decree No. 600/1973) the WHT is 1.2% (unless the WHT exemption provided by the EU Parent Subsidiary applies).

Consequently, a US company is disadvantaged since the WHT under the Treaty is 5% (or 15%), whilst the WHT rate would have been lower (i.e. 1.2%) if the dividend is received by an EU entity.

The Court, aligning with case law regarding dividends distributed by companies in EU Member States to investment funds in non-EU countries, ruled that Article 10 of the Italy-US Convention must be interpreted in a way that avoids infringing the Article 63 TFEU, which concerns the free movement of capital between EU Member States and non-EU Member States. Therefore, the same WHT (i.e. 1.2% rate) that applies to dividends paid to residents in EU Member States should also apply to dividends paid to US companies.

As a result, the Italian Tax Court ruled in favor of the US company recognized the application of the 1.2% WHT rate and thus granting a refund for the excess 3.8% WHT already paid.



PwC observation:

The judgment in question pertains to a first-instance Tax Court decision that cannot be conclusive but is a starting point. In order to assert that the 1.2% WHT tax applies to dividend payments to non-EU countries, the depicted case law and the jurisprudence decisions must be monitored. In the meantime, MNEs should consider filing tax refund claims with the Italian Tax Agency in order to formalize their right to get the tax refund.

要聞

OECD/EU
經合組織/歐盟

OECD

OECD發布支柱二 GloBE 行政指南

1月15日，OECD發布了關於GloBE 範本規則的支柱二行政指南，以及幾份相關文件，旨在簡化全球最低稅負制管理。這些文件包括有關遞延稅資產過渡規則的指南（範本規則第9.1條）、具有（臨時）「合格」支柱二規則的國家名單、更新的 GloBE 資訊申報表（GloBE Information Return, GIR）和相關逐條注釋（Commentary）、更新的 XML Schema的文件以及促進 GIR 集中歸檔和資訊交換的多邊主管機關協議（Multilateral Competent Authority Agreement, MCAA）。

該指南旨在闡明 GloBE 範本規則的適用，並規範實施各國之間的 GIR 資訊收集和交換。對許多企業來說，第 9.1 條的指南將影響重大。在計算 GloBE 有效稅率（ETR）或確定避風港時需要考慮第 9.1 條的指南。第 9.1 條的指南也可能大幅改變調整後的涵蓋稅款，直接影響 ETR 和應付的補充稅款。

資誠觀點

所有範圍內的集團都應考慮這些指南和文件將如何影響其 GloBE 計算、資料管理、申報和繳納稅款的策略。



OECD

OECD publishes Pillar Two GloBE Administrative Guidance package

The OECD on 15 January released additional Pillar Two Administrative Guidance on the Global Anti-Base Erosion (GloBE) Model Rules and several related documents aimed at streamlining the administration of the global minimum tax. This includes guidance on transition rules on deferred tax assets (Article 9.1 Model Rules), a list of countries that have (temporary) 'qualified' Pillar Two rules, an updated GloBE Information Return (GIR) and related Commentary, an updated XML Schema, and a Multilateral Competent Authority Agreement (MCAA) to facilitate central filing and exchange of the GIR.

The guidance aims to clarify the application of the GloBE Model Rules and standardize the collection and dissemination of GIR data by and between implementing jurisdictions. For many businesses, the guidance on Article 9.1 will be the most impactful. Its measures will need to be considered when calculating GloBE effective tax rates (ETR) or determining safe harbours. The 9.1 guidance may also significantly alter the Adjusted Covered Tax input, directly impacting the ETR and the amount of Top-up Tax payable.

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

PwC observation:

All in-scope groups should consider how this package will impact their GloBE calculations, data management, reporting and payment strategies.



聯合國

聯合國主張在全球稅務政策中發揮更大作用

2024年12月24日，聯合國大會通過了關於談判聯合國國際稅務合作框架公約的決議。此前，聯合國經濟及社會委員會於11月27日批准了一項關於職責範圍 (Terms of Reference, ToR) 的決議。職責範圍包括兩項子協議，其中一項專注於跨境服務，另一項仍有待確定。該倡議最初由非洲集團 (African Group) 於2022年12月發起，談判預計將持續三年，完成之後該框架公約將開放供各國簽署。

聯合國正在擴大其在國際稅務領域的影響力，主要受到來自開發中國家的支持，這些國家對OECD/G20 包容性架構 (Inclusive Framework, IF) 的兩大支柱解決方案不滿。企業界希望能達成一個共識驅動的進程，但與OECD一樣，聯合國可能面臨在平衡已開發國家和開展中國家利益的挑戰。G20領導人 (包括非洲聯盟) 承諾在聯合國進行建設性討論，強調需要達成廣泛共識並避免重複工作。即使沒有達成完面共識，該框架公約預計也會影響各國在國際稅務問題上的國內立法。

資誠觀點

該決議鼓勵國際組織、社會團體 (Civil Society) 和其他相關利害關係人 (包括企業) 為政府間談判委員會的工作做出貢獻。鑒於國際稅務多邊合作出現明顯分歧，以及開發中國家和民間社會希望推動聯合國在稅務議題上的發展，聯合國在稅務事務上的議程不容忽視。企業應繼續關注相關進展，並在可能的情況下參與政府間談判委員會的工作。



United Nations

UN asserts a greater role in global tax policy

On 24 December 2024, the UN General Assembly approved the Resolution for negotiating a UN Framework Convention on International Tax Cooperation. This follows the Economic and Social Committee's 27 November approval of a resolution on Terms of Reference (ToR). The ToR includes sub-agreements, with one focusing on cross-border services, and the other still to be decided. This initiative was launched by the African Group in December 2022, and negotiations will span three years, after which the Framework Convention will be open for signature.

The UN is expanding its role in international tax, driven by support from developing economies dissatisfied with the OECD/G20 Inclusive Framework's (IF) two-pillar solution. The business community hopes for a consensus-driven process, but the UN, like the OECD, may face challenges in balancing the interests of advanced and developing economies. G20 Leaders, including the African Union, have committed to constructive discussions at the UN, emphasizing the need for broad consensus and avoiding duplication of efforts. This initiative is expected to influence countries' domestic legislation on international tax issues, even without full consensus.

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

PwC observation:

The Resolution encourages international organizations, civil society and other relevant stakeholders (including businesses) to contribute to the intergovernmental negotiating committee's work. Given the apparent fracturing of international tax multilateralism, and the wishes of developing economies and civil society to promote the UN, the UN's agenda on tax matters cannot be ignored. Companies should continue to monitor developments and engage whenever possible with the work of the intergovernmental negotiating committee.



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. PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details. This content is for general information purposes only, and should not be used as a substitute for consultation with professional advisors.

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 (歐洲供應鏈多元化的機遇與挑戰)：<https://youtu.be/BwQAZN7rFpg>
- 台灣稅務與投資法規Update-2月號(股權交易被視為不動產交易，不可不慎)：<https://youtu.be/N2qptPw9QXU>
- 2025 資誠前瞻研訓院線上講堂 (2月)：

ESG近期發展<https://youtu.be/IBpBbPF3QtI>

從碳定價到實踐：企業的碳費管理<https://youtu.be/OY7RtlBJUs4>

川普關稅計畫對台商的影响及因應<https://youtu.be/eyCleWulaLs>

台灣稅務法令更新及因應<https://youtu.be/kl-rUZv1UhA>

兩岸稅務法令更新及因應<https://youtu.be/U85Fi0OeA3Q>

美國稅務法令更新及因應<https://youtu.be/-l88Rlp6j-c>

東南亞稅務法令更新及因應：越南X泰國X印尼X馬來西亞X印度<https://youtu.be/nxnqAzLlf2U>

會計暨審計法令更新<https://youtu.be/knToOfM1FCY>

智財法令新近發展<https://youtu.be/l7d4zhJPhB8>

勞動法令新近發展https://youtu.be/C_Kxg8AjYtA

證交法令更新<https://youtu.be/riNhokjPVqc>

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：

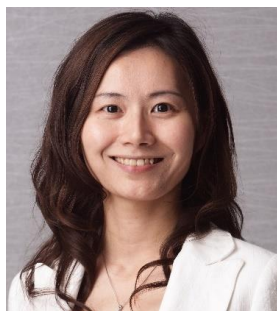


曾博昇

稅務法律服務 執業會計師

Tel: (02) 2729 5907

Email: paulson.tseng@pwc.com



謝淑美

稅務法律服務 執業會計師

Tel: (02) 2729 5809

Email: elaine.hsieh@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稅租稅要聞內容之權利。

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