



国际税收聚焦

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立法动态

芬兰

大型工业投资税收抵免政策获批

欧盟委员会已批准一项税收抵免政策，以支持向净零排放经济转型的大型工业投资，例如在可再生能源生产（不包括发电）、电力或热量存储以及可再生氢、生物燃料、生物液体、生物气、生物甲烷或生物质燃料存储等领域的投资。该税收抵免须在投资项目启动前通过芬兰企业投资促进局申请。芬兰企业投资促进局表示，申请程序自2025年3月至4月期间开放，截止至2025年8月。芬兰企业投资促进局需在2025年底前作出审批决定。

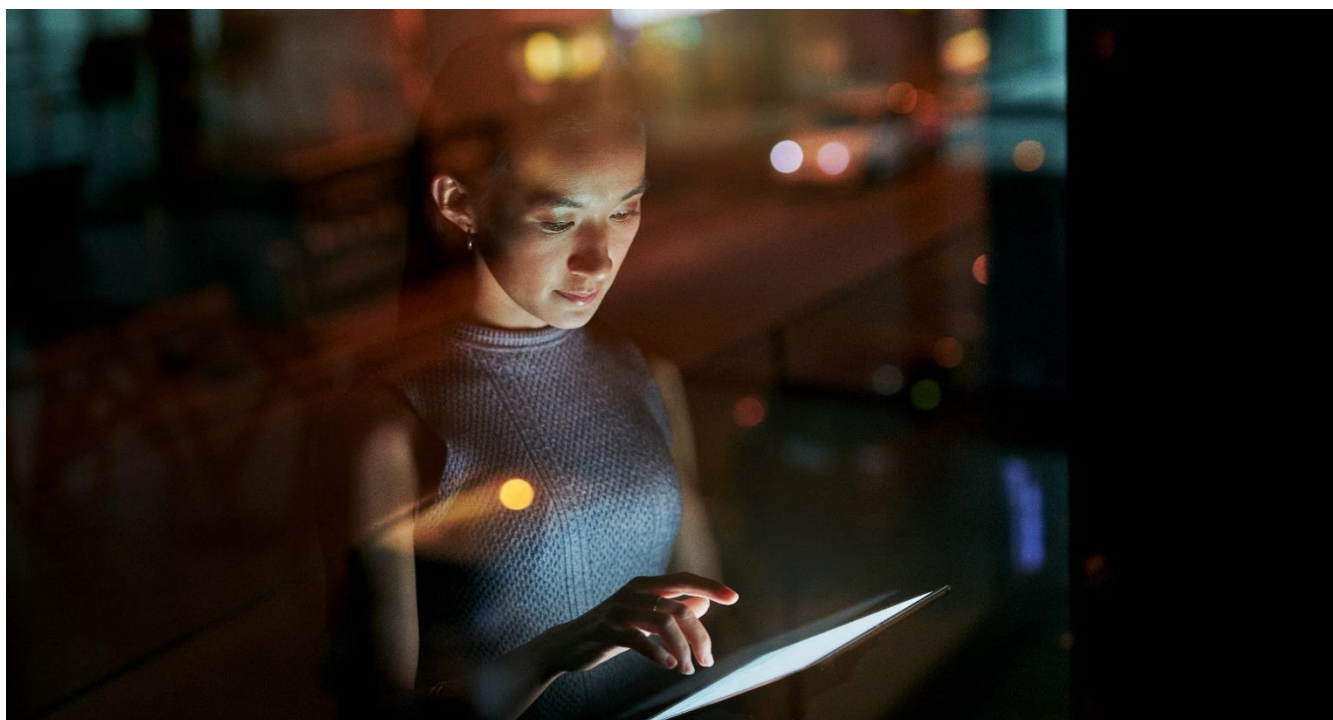
如果符合条件的投资成本达到5,000万欧元，企业可申请该税收抵免。税收抵免额度最高可达符合条件的投资成本的20%，但每家企业上限为1.5亿欧元。税收抵免仅在投资项目完成后使用，最早不得早于2028年的纳税年度，且最后一次使用不得晚于在2047年日历年开始的纳税年度。企业在任一纳税年度内可抵免的金额不得超过已获批税收抵免额度的10%。

该激励措施基于欧盟《临时危机与转型框架》制定，该框架支持对净零排放经济转型具有关键作用的行业采取相关措施。芬兰政府的首要目标是推动向净零排放经济转型，同时旨在提升芬兰在吸引工业投资、创造新就业机会及开展商业运营方面的竞争地位。

最高金额为1.5亿欧元的税收抵免是吸引新工业投资进入芬兰的重要激励措施。通过支持大规模绿色工业投资，该政策可能增强芬兰的竞争力。

由于税收抵免只能用于抵免企业所得税应纳税额，其实际使用能力将取决于新投资项目的盈利能力。此外，税收抵免的使用需以芬兰企业投资促进局在2025年12月31日前作出审批决定为前提。

此外，享受该税收抵免可能导致需要基于“支柱二”缴纳补足税。因此，考虑申请的企业应分析该项优惠政策的“支柱二”影响。



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立法动态

中国香港特别行政区

《2025/26年度香港财政预算案》税收措施概览

在2025年2月26日发布的《2025/26年度香港财政预算案》中，财政司司长提出以下旨在推动香港经济发展、支持企业及加强国际税务合作的税收措施：

1. 审查与知识产权相关的各项支出的税务扣除安排，包括为取得知识产权使用权一次性支付的特许权使用费，以及从关联方购买知识产权或其使用权产生的相关费用。
2. 优化有关基金、单一家族办公室及附带权益的优惠税制，包括扩大免税制度下“基金”的涵盖范围，增加合格基金及单一家族办公室可享税务宽减的交易类型，并优化分配附带权益的税务宽减安排。
3. 向合格商品交易商提供减半税率的税务优惠，预计于2026年上半年向立法会提交草案。
4. 优化航运业税务措施，包括引入经营租赁下船舶出租人购置船舶成本的税务扣除。
5. 继续推进实施经合组织为应对税基侵蚀及利润转移（BEPS）而针对大型跨国企业集团提出的15%全球最低税及香港最低补足税，自2025年起生效。条例草案已在2025年1月提交立法会。
6. 授予2024/25课税年度100%利得税一次性减免，每宗个案减免上限为1,500港元。
7. 将征收100港元印花税的不动产最高价值由300万港元提高至400万港元，即时生效。

详情请参阅我们的[税务快讯](#)。

《2025/26年度财政预算案》包含了一揽子政策和举措，旨在刺激经济增长并提升香港的竞争力，为香港的持续发展奠定基础，实现财政可持续性。



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立法动态

印度

2025年所得税法案（草案）

印度政府于2025年2月13日发布了《2025年所得税法案（草案）》，旨在革新并简化已有六十年历史的印度所得税法。现行法案为《1961年所得税法》，多年来，根据不断演变的税收政策经历了4,000多次修订，现行法案变得复杂、冗长且零散，且存在多余条款。本次全面改革旨在通过提高清晰度、消除歧义以及减少税务诉讼，使所得税法更加清晰，降低理解难度。

《2025年所得税法案（草案）》力求保留基本的税收条款、税收制度（旧的和新的）、税率以及经过司法解释的术语，以提供税收确定性。草案同时也囊括了最近的《2025年财政法案》中提出的各项税收政策变化。印度政府已发布详尽的常见问题解答以解决相关疑问。一旦获批，新所得税法案将于2026年4月1日生效。

欲了解更多信息，请参阅我们的[税务快讯](#)。



《2025年所得税法案（草案）》是革新、简化印度所得税框架的重要一步。对定义的整合、多余条款的删除，以及表格和公式的运用，提高了法规的易读性和可理解性。这项改革旨在减少税务诉讼，提升纳税遵从度，并为纳税人提供更大的确定性。

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立法动态

科威特

实施支柱二

科威特政府颁布了实施补足税的相关法律，是其税收框架发展历程中的重要里程碑。该补足税采取国内最低补足税（DMTT）的形式，将适用于落入“支柱二”范围内的跨国企业集团。当跨国企业集团在科威特的实际税率低于15%的情况下，将征收此项税款。

国内最低补足税自2025年1月1日或之后开始的财政年度起生效。值得注意的是，国内最低补足税将仅适用于在过去四个财政年度中至少有两个年度的全球合并收入达到7.5亿欧元或以上的跨国企业集团，包括总部位于科威特境内和境外的跨国企业集团。该法律将不适用于在科威特境外没有任何业务的本地企业。

关于国内最低补足税的具体细则，包括计算方法、涵盖税种的范围和条件、会计准则以及缴纳机制等详细信息，预计将在2025年6月30日前发布的行政条例中予以明确。预计国内最低补足税将符合经合组织的全球反税基侵蚀（GloBE）立法模板。

此外，需缴纳国内最低补足税的跨国企业集团将不再缴纳以下科威特税收：

- 根据1955年第3号法令规定的企业所得税；
- 根据1961年第23号所得税法规定的在中立区开展业务的企业所得税；
- 根据2000年第19号法律规定的《关于支持和鼓励非政府实体雇用本国劳动法》中第12条第1款以及第14条第2款（也被称为“国家劳动力支持税”）；
- 根据2006年第（46）号法律规定的公立及私营股份公司向国家缴纳的天课（Zakat）和缴款。

欲了解更多信息，请参阅普华永道的[税务快讯](#)。

科威特的国内最低补足税在被确认为合格的国内最低补足税之前，需要通过包容性框架的过渡性资格审核，且在该法律生效后的两年内要接受同行审议评估程序。要确认合格的国内最低补足税是否符合合格国内最低补足税安全港的标准，也将需要经过类似的程序。目前尚不清楚科威特是否还会引入收入纳入规则和（或）低税利润规则（即全球最低税规则下的其他征税机制）。





立法动态

尼日利亚

拟修改所得税法

目前，尼日利亚有四项税收改革法案正在立法程序中推进。该程序已进入最后阶段，有迹象表明这些法案可能在今年生效。这些法案的意图是全面改革尼日利亚的税收体系，以推动经济增长，支持尼日利亚的家庭，并提升国家在国际社会中的竞争力。其中一项主要的所得税法案会将所有现行所得税和利得税法整合到一个综合法案中，对尼日利亚的所得税制度进行了广泛的变革。其中一些变化包括：

- **简化企业所得税和资本利得税 (CGT)：**

提议降低企业所得税税率，将改革首年的企业所得税税率从当前的30%降至27.5%，随后降至25%。

目前资本利得税税率为10%，提议将其调整为与企业所得税相同的税率。

这些提议旨在简化税收管理并减少套利行为。

- **引入“发展税”：**

该税收法案引入了一项“发展税”，将按尼日利亚公司应税利润（即扣除税收折旧和亏损前的应税利润）的4%征收。这项税收将取代目前按应税利润3%征收的高等教育税，以及一些公司需缴纳的其他附加税费。预计到2030年，“发展税”税率将降至2%。

- **为尼日利亚公司引入最低有效税率：**

该法案规定，作为跨国集团组成实体的尼日利亚公司，或年营业额达到200亿尼日利亚奈拉（约3,000万美元）及以上的尼日利亚公司，需根据最低15%的有效税率缴纳税款。如果尼日利亚母公司的外国子公司所缴纳的税款低于最低有效税率，该母公司也需补缴税款。在出口加工区/自由贸易区等地运营，享受优惠政策的公司也不例外。有效税率被定义为“某一纳税年度内公司缴纳的总涵盖税款除以该公司的合格税前利润所得到的税率”。由于经合组织的“支柱二”立法模板同时考虑当期税和递延税，可能导致在尼日利亚开展业务的跨国公司出现报告差异。

- **为非居民企业引入一种最低税：**

该法案还提议，在尼日利亚有应税实体存在的非居民企业的利润，不能低于其合并“利润率”乘以其从尼日利亚获得的总收入后的金额。该法案所提到的利润率定义为息税前利润，即不允许扣除利息成本。

而且，非居民企业需缴纳的税款不能少于：

- 从尼日利亚获得的总收入的4%，或者
- 按适用于应税收入的预提所得税税率计算的税款。

这些条款实际上为非居民企业引入了一种最低税，需审慎分析。例如，合并利润率并非仅由在尼日利亚的业务所决定，还受到公司在其他国家开展业务所产生的利润等因素的影响。考虑到一个实体在其经营所在国的表现取决于该国的经济环境和其他相关经营因素，以合并利润率确定非居民企业在尼日利亚业务的应课税最低利润可能值得商榷。目前，尼日利亚税法赋予税务机关在认为公司申报的利润低于预期时，征收有效税率为6%的企业所得税（即对尼日利亚营业额按20%的核定利润率征收30%的公司所得税税率）。尼日利亚所得税法案提议删除这一现行规定。

- **引入受控外国公司规则：**

提议旨在对由尼日利亚公司控制的外国公司的未分配利润征税，前提是认为该外国子公司在不损害其自身业务的情况下本可以进行利润分配。

- **取消对再投资于尼日利亚公司的资本利得税豁免：**

根据现行规定，当出售尼日利亚公司股份所得收益再投资于同一家或另一家尼日利亚公司时，所产生的收益可免征资本利得税。税收法案提议取消这一豁免规定。

- **对尼日利亚公司股份间接转让征收资本利得税：**

如果发生间接转让交易，导致尼日利亚公司的所有权结构发生变化，或位于尼日利亚的资产的所有权或权益发生变化，那么该交易需在尼日利亚缴纳资本利得税。如果这一提议生效，尼日利亚子公司的外国最终股东在处置尼日利亚境外的股份时须考虑尼日利亚资本利得税的影响。

在撰写本出版物时，这项税收改革法案尚未通过成为法律。然而，立法程序正在顺利进行，且有迹象表明这些法案可能很快就会生效。

预计会设置一个过渡期（可能长达三个月），以便让企业有时间根据尼日利亚的税收政策变化做好准备。纳税人应密切关注立法程序的最新进展，并积极评估对业务的影响，以避免出现未遵守规定的风险。



征管动态

芬兰

芬兰税务局发布支柱二指南

芬兰税务局已发布了两套关于“支柱二”全球最低税（GloBE）规则的指导文件。王2025年3月10日发布的指导文件（VH/6109/00.01.00/2024）较为简短（14页），对芬兰实施“支柱二”规则的情况进行了大致概述。然而，2025年3月12日发布的指导文件（VH/6110/00.01.00/2024）则更为详细（81页），重点关注调整后涵盖税种的计算。

目前这两套指导文件均提供芬兰语和瑞典语版本。预计芬兰税务局将在不久的将来发布更多关于“支柱二”的指导文件，例如，涉及全球反税基侵蚀所得的计算以及国别报告（CbCR）安全港规则方面的内容。

一般来说，芬兰税务局旨在严格遵循经合组织的指导意见，预计不会提供超出经合组织指导意见范围的解释说明。留待经合组织在未来的指导文件中对一些重大问题澄清。

然而，芬兰税务局的指导文件至少填补了经合组织指导意见中留下的一些空白。例如，芬兰税务局的指导文件明确了以前年度税收调整的处理方式，特别是对全球反税基侵蚀信息申报表提交之前就已作出的调整。经合组织的指导意见对于这些“申报前调整”的处理方式未作说明，而且第4.6.1条“申报后调整”也无法处理这些调整。此外，芬兰税务局的指导文件还包括了关于不确定税务状况处理的澄清性说明。





征管动态

墨西哥

关于服务费扣除的不良税务行为标准

2024年10月11日，墨西哥税务机关颁布了一项关于所得税角度服务费扣除的标准，但该项规定不具有强制性约束力。墨西哥所得税法总体上要求纳税人的费用支出应符合其商业经营活动的正常需要。鉴于所得税法的要求，墨西哥税务机关有权评估纳税人所产生的服务费用是否正常且必要，如果税务机关对费用存疑，其有权要求就这些服务费用扣除的纳税人提供证据，证明费用真实发生且合理。

墨西哥税务机关发布的这份不具约束力的行为标准中明确指出，他们已经发现了某些纳税人申报了可能与服务相关的费用扣除，但仅以发票作为依据，缺乏其他能证明服务确实已提供的要素。因此，墨西哥税务机关认为，如果纳税人扣除那些除了相关发票外，没有其他要素证明实际接受了服务的费用，那么这些纳税人是在进行不良的税务行为。基于所得税的考量，上述不予扣除的服务费用也会对增值税产生不利影响，并在未达到员工利润分享（PTU）费用上限的情况下，增加利润分享基数。

需着重指出的是，税法并未规定纳税人在签订服务合同时须满足的最低要求或文档要求。纳税人需根据每种服务类型逐案分析，以确定需要收集哪些服务要素以及留存哪些类型的交付成果。

此外，请注意出具法定税务报告的墨西哥注册会计师有义务根据墨西哥税务机关发布的非约束性不良税务行为标准，披露纳税人是否存在不良税务行为。因此，纳税人应关注这一最新标准，分析与关联方、非关联方的服务费构成，并确保获得适当的支持文件。



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征管动态

新加坡

2025年财政预算

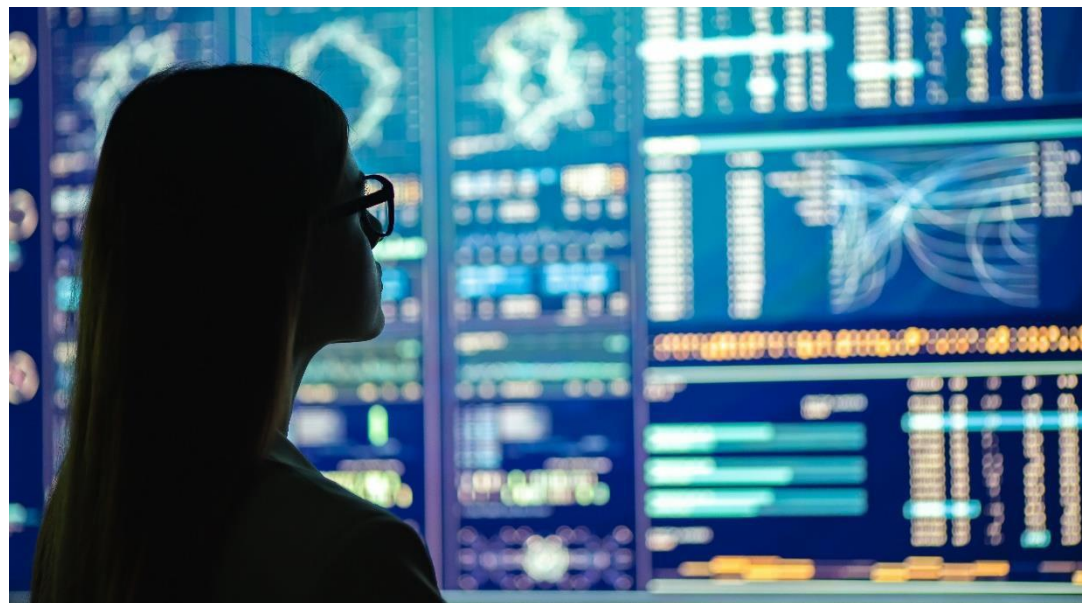
新加坡总理兼财政部长黄循财于2025年2月18日在国会发表《2025年财政预算声明》，主题为“携手前进，共创美好明天”。该预算案提出一系列举措以应对成本压力、推动新加坡经济增长、确保劳动者长期技能提升并建设可持续发展城市。主要税务措施包括：

1. 2025纳税评估年度：50%企业所得税退税，合资格企业享受2,000新元现金补贴。两项优惠合计享受上限为40,000新元。
2. 强化新加坡股票市场发展的新税收激励措施：
 - 为在新加坡新上市的公司和商业信托提供每个评估年度最高600万新元的企业所得税退税。
 - 对新加坡新上市的基金管理公司实施5%的优惠税率。
 - 对基金经理以基金主要投资于新加坡上市股票而取得的合格收入免税。
3. 企业为发行新股（非库存股）实施员工股权激励计划的成本允许税前扣除。
4. 企业在联合研发等创新合作中分摊的成本允许税前扣除。
5. 完善利得不征税规则以提供事先确定性，包括明确作为权益核算的优先股处置利得不征税，并允许在计算最低持股门槛时将集团持股一并计入。（根据现行税法规定，处置普通股的，处置前至少24个月持股20%以上的，处置利得不征税）
6. 对土地集约化、房地产、金融、保险和海运业的税收激励措施进行特定优化。

更多信息，请参阅我们的[预算评论](#)。

新加坡推出的促进股市和创新活动的新激励措施，释放了强烈的信号，表明其致力于发展充满活力的股市并打造有吸引力的创新中心。

完善现有税收措施和激励计划，提供税收确定性，都旨在确保新加坡维持其投资吸引力。企业应关注未来几个月内将公布的细节，并考虑其在新加坡的业务如何最好地从这些变化中受益。



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征管动态

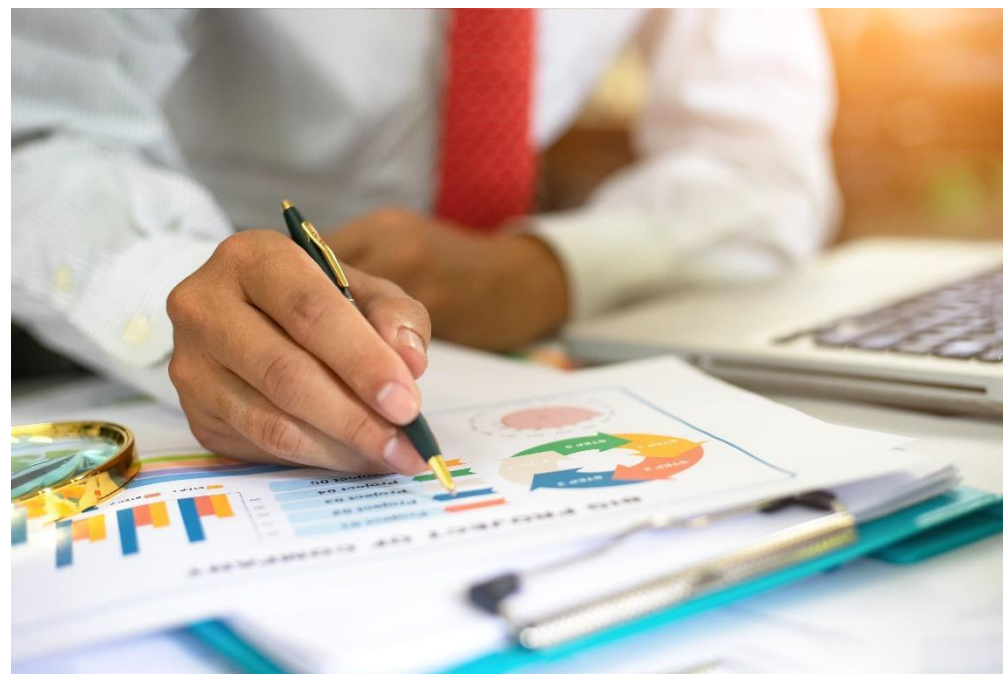
美国

特朗普政府关于非互惠贸易和歧视性或治外法权措施的行政命令

美国总统特朗普发布多项行政命令，涉及数字服务税（DST）及其他被视为对美国企业不公平的措施。这些行政命令要求审查各国税收和贸易做法，并为可能采取的行动提出建议，例如退出1984年与中国签订的税收条约，以及重新审视美国在国际组织中的参与情况。行政命令延续了特朗普总统最初对经合组织“全球税收协议”和“美国优先贸易政策”的关注焦点。审查报告预计于2025年4月提交。

这些行政命令中提及的政策将对从事美国跨境贸易和投资的企业具有重大影响。行政命令旨在使美国成为更具吸引力的投资目的地，消除其他国家的所谓优势，并支持科技等关键美国产业。政策将引入对外国投资的限制，以及旨在对抗针对美国企业的海外税收和法规的措施。这些措施可能加剧全球经济的不确定性和不稳定性，并可能使政府间冲突升级。不断变化的贸易环境正使税收成为企业竞争力的关键因素。

更多信息请参阅我们的[税务快讯](#)。



在等待行政命令审查报告期间，企业及其驻美外籍高管应评估美国行政命令的潜在影响，并密切关注其他国家的反应。

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司法动态

新加坡

出售和回购不良贷款取得的收益需纳税

在GIQ诉新加坡所得税总监（2025年新加坡所得税委员会案例1）中，某从事债务催收业务的纳税人从银行收购了一个不良贷款组合。该贷款组合随后被银行回购，纳税人通过出售实现收益。在持有该贷款组合期间，纳税人还从贷款组合的债务追收中取得收益。纳税人主张，出售贷款组合和债务追收产生的收益均属资本性质的收益，无需缴纳所得税。

所得税委员会裁定支持所得税总监，认定上述收益属于纳税人经营业务产生的收入，应缴纳税款。

新加坡不对资本利得征税。通常需要依赖判例法来区分经营收入和资本，这往往产生争议。此类税务案件为特定情形下取得的收益的处理提供了一定的明确性。



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欧盟/经合组织/联合国

欧盟

欧盟成员国就支柱二简化申报流程 (DAC9) 达成一致

欧盟成员国在3月11日的经济与财政事务理事会 (ECOFIN) 会议上就欧盟税收行政合作指令 (DAC9) 达成政治协议。DAC9于2024年10月提出,旨在便利成员国之间交换支柱二补足税信息。DAC9允许跨国企业在集团层面统一提交一份补足税信息申报表。该提案还通过将经合组织2023年7月的《全球反税基侵蚀信息申报表》(GIR) 转化为欧盟法律,根据欧盟最低税指令第44条的规定,将其转化为《补足税信息申报表》(TTIR)。

一旦法律文本语言工作完成,欧盟理事会将正式通过DAC9,随后其将在《欧盟官方公报》上公布。成员国(包括选择根据欧盟最低税指令第50条推迟实施支柱二的国家)应在2025年12月31日前将DAC9转化为国内法。预计首批补足税信息申报表的提交截止日期为2026年6月30日。

更多信息请参阅我们的[税务快讯](#)。

企业应考虑其可能希望提交补足税信息申报表的欧盟成员国,若该成员国并非最终母公司(UPE)所在地,则需使用指定申报实体。企业还应(若尚未完成)考虑数据要求。



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欧盟/经合组织/联合国

欧盟

欧盟外国补贴条例的初步实践经验

《外国补贴条例》于2023年7月12日生效。该条例是欧盟新推出的工具，授权欧盟委员会审查和调查非欧盟国家可能包含扭曲性补贴的财政资助。其目标是保护欧盟内部市场免受被补贴产品和服务的影响，类似于监管欧盟成员国国家援助的欧盟国家援助规则。

《外国补贴条例》覆盖所有行业和地区，要求企业就特定并购活动和公共采购程序通知欧盟委员会。欧盟委员会也可自行开展审查和市场调查。

截至目前，已收到约100份并购通知和涉及200多个招标项目的1,000多份通知。此外，欧盟委员会已启动两项自行调查。

更多信息请参阅我们的[税务快讯](#)。

《外国补贴条例》报告所需的数据可能与其他报告要求（例如支柱二、国别报告、ESG及更广泛的财务和税务报告）所需的数据类似。识别这些报告类型之间的协同效应，可有效简化流程并实现流程衔接。这不仅有望大幅节省企业的时间、人力和本投入，更能全面提升报告全流程的透明度。



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术语表

英文缩写

BEPS
CbCR
CGT
DMTT
DAC9
DSTs
ECOFIN
GIR
GloBE
PTU
TTIR

英文全称

Base Erosion and Profit Shifting
Country-by-Country Reporting
Capital Gains Tax
Domestic Minimum Top-up Tax
Directive on Administrative Cooperation
Digital Services Taxes
Economic and Financial Affairs Council
GloBE Information Return
Global Anti-Base Erosion
Participación de los trabajadores en las utilidades
Top-up Tax Information Return

参考中译名

税基侵蚀和利润转移
国别报告
资本利得税
国内最低补足税
欧盟税收行政合作指令
数字服务税
欧盟经济与财政事务理事会
全球反税基侵蚀信息申报表
全球反税基侵蚀
员工利润分享
补足税信息申报表

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Legislation

Finland

Proposed new tax credit for large industrial investments

The European Commission has approved a tax credit for large industrial investments that support the transition to a net zero economy, such as investments in the production of energy from renewable sources (excluding electricity generation), storage of electricity or heat and storage of renewable hydrogen, biofuels, bioliquids, biogas, biomethane or biomass fuels. The tax credit must be applied from Business Finland before the commencement of the investment project. Business Finland has indicated that the application process is open starting from March – April 2025 and the application process will be open until August 2025. Business Finland must make decisions by the end of 2025.

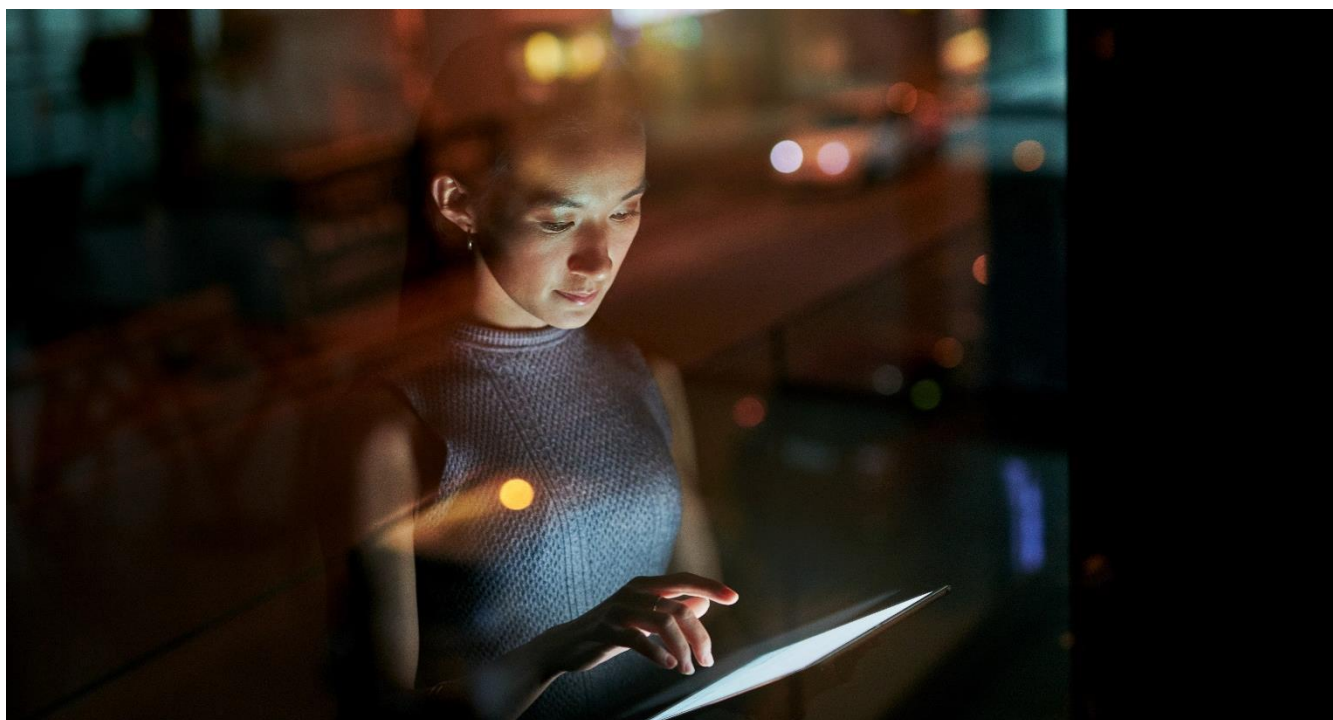
A company qualifies for the tax credit if the eligible investment costs are a minimum of EUR 50 million. The tax credit can be granted for up to 20% of the eligible costs with a maximum of EUR 150 million per company. A tax credit can be utilised only after completion of the investment project, but no earlier than in the tax year 2028 and for the last time in the tax year beginning in the calendar year 2047. Companies may deduct no more than 10% of the granted tax credit in any one tax year.

The incentive has been enabled by the EU's Temporary Crisis and Transition Framework which supports measures in sectors that are key for the transition to a net-zero economy. While the government's primary goal is to promote the transition to a net-zero economy, it also aims to enhance Finland's competitive position in attracting industrial investments and creating new jobs and business operations.

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

Since the tax credit can only be used against corporate income tax payable, the ability to utilise the tax credit will depend on the profitability of the new investment. In addition, the ability to utilize the tax credit requires that Business Finland decide on the tax credit before 31 December 2025.

Further, the tax credit could possibly result in top-up taxes payable for Pillar Two purposes. Thus, if companies are considering the tax credit, they should analyse possible Pillar Two implications.



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Legislation

Hong Kong

Tax measures proposed in the 2025-26 Hong Kong Budget

In the 2025-26 Hong Kong Budget, delivered 26 February 2025, the Financial Secretary proposed the following tax measures aimed at boosting Hong Kong's economic development, supporting businesses and enhancing its co-operation on international taxation:

1. Reviewing the relevant tax deduction arrangements for various expenditures related to intellectual property (IP), including the lump sum licensing fees for acquiring the rights to use IP, and related expenses incurred on purchase of IP or the rights to use IP from associates.
2. Enhancing the preferential tax regimes for funds, single family offices and carried interest, including expanding the scope of 'fund' under the tax exemption regime, increasing the types of qualifying transactions eligible for tax concessions for funds and single family offices, and enhancing the tax concession arrangement on the distribution of carried interest.
3. Providing half-rate tax concession to eligible commodity traders, with the expectation of introducing the bill into the Legislative Council in the first half of 2026.
4. Enhancing the tax measures for the maritime industry, including introduction of tax deduction on ship acquisition cost for ship lessors under an operating lease.
5. Continuing to take forward the implementation of the 15% global minimum tax and Hong Kong minimum top-up tax on large multinational enterprise groups under the OECD's proposal to address base erosion and profit shifting, beginning in 2025. The legislative proposal was submitted to the Legislative Council in January 2025.
6. Granting a one-off reduction of 100% of profits tax for the year of assessment 2024/25, subject to a ceiling of HK\$1,500 per case.
7. Raising the maximum value of properties chargeable to a stamp duty of HK\$100 from HK\$3 million to HK\$4 million with immediate effect.

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

The 2025-26 Budget comprises a comprehensive array of policies and initiatives designated to stimulate economic growth and enhance Hong Kong's competitiveness, laying the foundation for continuous development and achieving fiscal sustainability.



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Legislation

India

2025 Income tax Bill

India's Government introduced the Income-tax Bill, 2025 (Bill) on 13 February 2025, aiming to modernise and simplify the country's six decade-old tax law. The Income-tax Act, 1961 (Existing Act) has seen more than 4,000 amendments over the years based on the evolving taxation policy. Consequently, the Existing Act has become complex, voluminous and scattered, and has redundant provisions. This comprehensive reform aims to make the income-tax law more concise, lucid and easier to understand by enhancing clarity, removing ambiguities and reducing litigation.

The Bill seeks to retain the basic tax provisions, tax regimes (old and new), tax rates and judicially interpreted terms to provide tax certainty. The Bill also incorporates the changes proposed by the recent Finance Bill, 2025. The government has also issued comprehensive frequently asked questions to address queries. Once approved, the Bill is proposed to be effective 1 April 2026.

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

The Bill marks a significant step in reforming, modernising and simplifying India's income-tax framework. The consolidation of definitions, removal of redundant provisions, and use of tables and formulae improve readability and understanding. These reforms aim to reduce litigation, enhance compliance and provide greater certainty to taxpayers.



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Legislation

Kuwait

Kuwait implements Pillar Two

The Government of Kuwait released the law implementing a the top-up tax, which marks a significant milestone in the evolution of Kuwait's tax framework. The top-up tax takes the form of a domestic minimum top-up tax (DMTT), and will apply to MNEs that are in scope of Pillar Two. The tax will be imposed in cases where the MNE's effective tax rate (ETR) in Kuwait is below 15%.

The DMTT, is effective for financial years starting on or after 1 January 2025. Notably, the DMTT will only apply to MNEs with global consolidated revenues (in at least two of the preceding four fiscal years) of at least EUR 750m, including MNEs headquartered in and outside Kuwait. The Law will not apply to local businesses with no operations outside Kuwait (see other exclusions below).

The specifics on the DMTT, including details on the calculation methodology, scope and conditions for Covered Taxes, accounting standard, and payment mechanisms are expected to be issued in the Executive Regulations, which are required to be issued by 30 June 2025. It is envisaged that the DMTT will be in accordance with the OECD GloBE Model Rules.

In addition, MNEs subject to the DMTT will no longer be liable for Kuwait tax in relation to the following:

- Corporate Income Tax, as per Decree No. 3 of 1955;
- Corporate Income Tax on Operations in the Neutral Zone, as per Income Tax Law No. 23 of 1961;
- Paragraph 1 of Article 12, and paragraph 2 of Article 14 of the Law to Support and Encouragement of National Manpower Employment in Non-Governmental Entities (also referred to as 'National Labor Support Tax'), as per Law No. 19 of 2000;
- Zakat and Contribution of Public and Closed Shareholding Companies in the State's Budget, under Law No. (46) of 2006.

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

Kuwait's DMTT will need to undergo the transitional qualification by the Inclusive Framework before it can be confirmed as a Qualified DMTT, with a peer review process within two years of the Law coming into effect. A similar process will be required to confirm if the Qualified DMTT meets the standards for a QDMTT Safe Harbour. There is no clarity on whether Kuwait will also introduce an Income Inclusion Rule and/or Undertaxed Profits Rule (the other charging mechanisms under the GloBE rules).





Legislation

Nigeria

Proposed income tax law changes

There are four tax reform bills currently working their way through the legislative process in Nigeria. The process is at an advanced stage and there are indications that the bills could become effective this year. The intention of the bills is to comprehensively overhaul the nation's tax framework to drive economic growth, support Nigerian households, and position the country as a competitive economy with the comity of nations. The primary bill on income taxation consolidates all existing income and gains tax acts in a consolidated bill. It introduces wide-ranging changes to Nigeria's income tax regime. Some of these changes include:

- **Streamlining of Companies Income Tax (CIT) and Capital Gains Tax (CGT):**
- The CIT rate is proposed to be reduced from the current 30% to 27.5% in the first year, and 25% subsequently. Currently 10%, the CGT rate is proposed to be the same as the CIT rate. The proposals seek to simplify the administration and reduce arbitrage.
- **Introduction of a 'Development Levy':**
- The tax bill introduces a 'Development Levy' which will apply at 4% of assessable profits (i.e., tax profits before deducting tax depreciation and losses) of Nigerian companies. This levy will replace the Tertiary Education Tax (which currently applies at 3% of assessable profits), together with other ancillary taxes and levies payable by some companies. The Development Levy is expected to reduce to 2% by 2030.
- **Introduction of Minimum Effective Tax Rate for Nigerian companies:**
- The bill provides for a minimum effective tax rate (ETR) of 15% to be payable by Nigerian companies that are constituent entities of a multinational group or have aggregate annual turnover of NGN 20 billion (about USD30m) and above. A Nigerian parent company is also exposed to a top up tax if its foreign subsidiary's tax is lower than the minimum ETR. Companies enjoying incentives such as those operating in Export Processing Zones/Free Trade Zones are also not excluded. ETR is defined as "the rate produced by dividing the aggregate covered tax paid by a company for a year of assessment by the qualifying profits before tax of the company". The OECD's Pillar Two framework considers both current and deferred tax and may lead to reporting differences for multinationals with operations in Nigeria.

- **Introduction of a form of minimum tax for non-resident companies:**
The bill also proposes that the profits of non-resident companies (NRCs) that have a taxable presence in Nigeria cannot be lower than the sum arrived at by applying its consolidated 'profit margin' to its total income generated from Nigeria. The Bill defines the profit margin in this regard as earnings before interest and tax (EBIT), effectively disallowing the deduction of interest costs. Notwithstanding, the tax payable by NRCs cannot be less than
 - 4% of total income from Nigeria, or
 - the withholding tax (WHT) rate applicable to the taxable income.These provisions effectively introduce a minimum tax for NRCs and need to be carefully analysed. For example, the consolidated profit margin includes contributions from other countries. Given that an entity's performance in the countries where it operates depends on the economic environment and other specific factors relating to its business in those countries, it may not be ideal to use this as a basis to determine the minimum profits that should be attributable to NRCs with a taxable presence in Nigeria. The tax laws currently empower the tax authorities to impose a 6% effective CIT (i.e., 30% CIT rate on a deemed 20% margin on Nigerian turnover), where they consider companies present lower profits than expected. This provision is proposed to be deleted by the Nigeria Tax Bill.
- **Introduction of Controlled Foreign Company rules:**
The proposals seek to tax undistributed profits of foreign companies controlled by Nigerian companies, where it is considered that the foreign subsidiary could have been distributed without harming the foreign company's business.
- **Removal of the CGT exemption on reinvestment into Nigerian companies**
Under the current rules, gains arising on the sale of shares in a Nigerian company are CGT exempt where the proceeds are reinvested into the same or another Nigerian company. The tax proposals have removed this exemption.
- **CGT on indirect transfers of shares in Nigerian companies:**
The indirect transfer of ownership in a Nigerian company will be subject to CGT in Nigeria if the sale results in a change in the ownership structure of a Nigerian company, or a change in ownership or interest in assets located in Nigeria. If this proposal comes into effect, foreign ultimate shareholders of Nigerian subsidiaries must consider the Nigerian CGT implications of share disposals outside Nigeria.

At the time of writing this publication, the tax reform bill is yet to be passed into law. However, the process is well underway, and there are signs that the bills may take effect soon.

A transition period (probably up to 3 months) is expected, in order to allow companies time to prepare for the effect of the changes, in line with Nigeria's National tax Policy. Taxpayers should closely follow updates on the legislative process and proactively assess the business impacts to avoid noncompliance exposures.

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Administrative

Finland

Finnish Tax Administration releases Pillar Two guidance

The Finnish Tax Administration (FTA) has released two guidance packages on Pillar Two GloBE rules. The [guidance \(VH/6109/00.01.00/2024\) released on 10 March 2025](#) is rather brief (14 pages) and lays a broad overview of the Finnish Pillar Two implementation. However, the [guidance \(VH/6110/00.01.00/2024\) released on 12 March 2025](#) is more detailed (81 pages) and focuses on the calculation of Adjusted Covered Taxes.

Both guidance packages are currently available in Finnish and Swedish. The FTA is expected to release additional Pillar Two guidance packages in the near future, e.g., with respect to calculation of GloBE income and on CbCR Safe Harbour rules.

In general, the FTA aims to closely follow the OECD's guidance and is not expected to provide clarifications going beyond the OECD guidance. This leaves the OECD to address any major clarifications in future guidance packages.

However, the FTA's guidance is filling at least some of the gaps left in the OECD guidance. For example, the FTA's guidance clarifies the treatment of prior year tax adjustments, specifically in cases where those adjustments have been recorded before filing the GloBE Information Return for the relevant year. The OECD guidance remains silent regarding the treatment of these 'pre-filing adjustments', which are not governed by Art. 4.6.1 dealing with 'post-filing adjustments'. Further, the FTA's guidance also includes helpful clarifications with respect to treatment of uncertain tax positions.





Administrative

Mexico

Non-binding bad tax practices criterion on deductibility of services

The Mexican Tax Authorities on 11 October 2024, published a new non-binding criterion regarding the deduction of services for income tax purposes. The Mexican Income Tax Law requires in general terms the expenses to be ordinary and necessary for the business operations of taxpayers. In this regard, the Mexican Tax Authorities are entitled to assess whether service expenses incurred by taxpayers are ordinary and necessary in which case they may request proof of the service being effectively rendered to the taxpayers deducting them.

The Mexican Tax Authorities expressly mention within the publication of the non-binding criteria that they have identified certain taxpayers who have claimed deductions of expenses that are presumably related to services, but only have invoices in support, and lack other elements to demonstrate that the service was indeed rendered. Thus, Mexican Tax Authorities consider taxpayers to be engaged in a bad tax practice when they deduct services for which they do not have the elements to support that a service was effectively received along with a related invoice. The non-deductibility of services for income tax purposes would also imply adverse VAT implications and an increase in profit sharing base in cases where the employee statutory profit sharing (PTU) expense cap has not been reached.

It is important to highlight that there is no specific list of minimum requirements or documentation that taxpayers must collect when contracting services. A case-by-case analysis depending on each type of service is necessary to determine which type of deliverables may be collected along with other elements of the service.

Furthermore, please note that MX CPAs performing the statutory tax report are required to disclose whether taxpayers have engaged in bad practices based on published MX Tax Authorities non-binding bad practices criteria and thus taxpayers should be aware of this recent criterion, analyze the service charge structure with related and unrelated parties and secure proper supporting documentation.



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Administrative

Singapore

Budget 2025

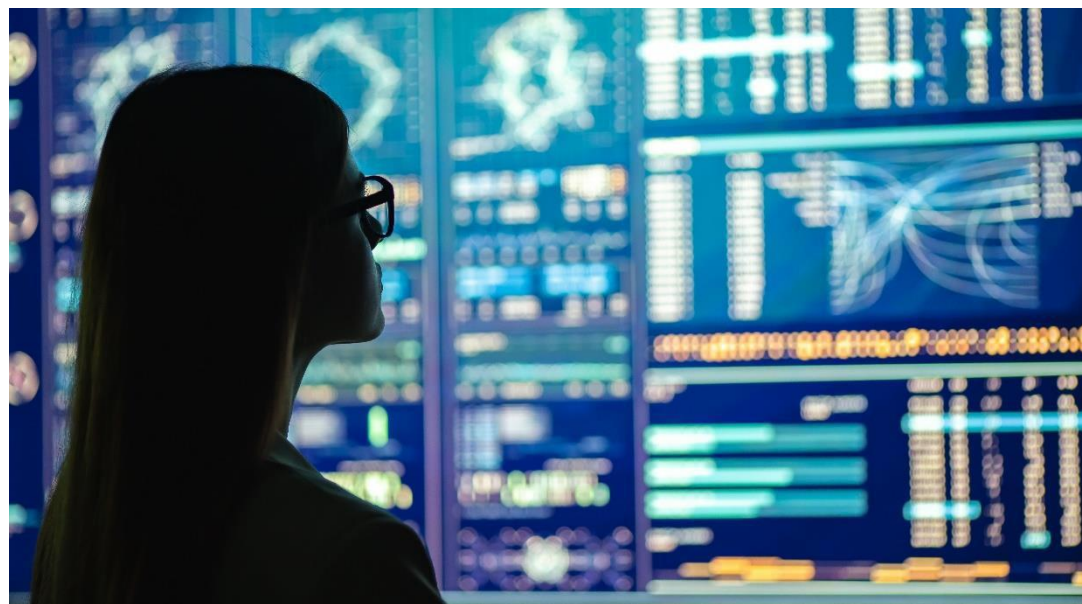
Prime Minister and Minister for Finance, Lawrence Wong, delivered the 2025 Budget Statement, Onward Together for a Better Tomorrow, in Parliament on 18 February 2025. The Budget proposes an array of initiatives to tackle cost pressures, advance Singapore's economic growth, ensure longer-term upskilling of workers and build a sustainable city. Key tax measures include:

1. Corporate income tax rebate of 50% and a rebate cash grant of S\$2,000 for eligible companies, subject to maximum of S\$40,000 for the Year of Assessment 2025.
2. New tax incentives to strengthen the development of Singapore equities markets:
 - Corporate income tax rebate of up to S\$6 million per year of assessment for new company and business trust listings in Singapore.
 - Enhanced concessionary tax rate of 5% for newly listed fund managers in Singapore.
 - Tax exemption on fund manager's qualifying income arising from funds investing substantially in Singapore-listed equities.
3. Allowing tax deductions for employee equity-based remuneration schemes where new shares (instead of treasury shares) are issued.
4. Tax deduction for payments under approved cost-sharing agreements for collaborative innovation activities.
5. Enhancement of the rules providing upfront certainty of non-taxation of gains to cover the disposal of preference shares which are accounted for as equity and to allow group ownership of the shares to be counted towards the minimum ownership threshold.
6. Certain refinement of the tax incentives for land intensification, and the real estate, financial, insurance and maritime sectors.

For more information, see our [Budget Commentary](#).

The new incentives to promote the equities market and innovation activities strongly signal Singapore commitment to develop a vibrant stock market and create an attractive innovation hub.

Enhancements to the existing tax measures and incentive schemes provide tax certainty and are part of ongoing efforts to ensure that Singapore remains an attractive investment location. Businesses should monitor the details that will be announced over the next few months and consider how best their Singapore operations can benefit from these changes.



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Administrative

US

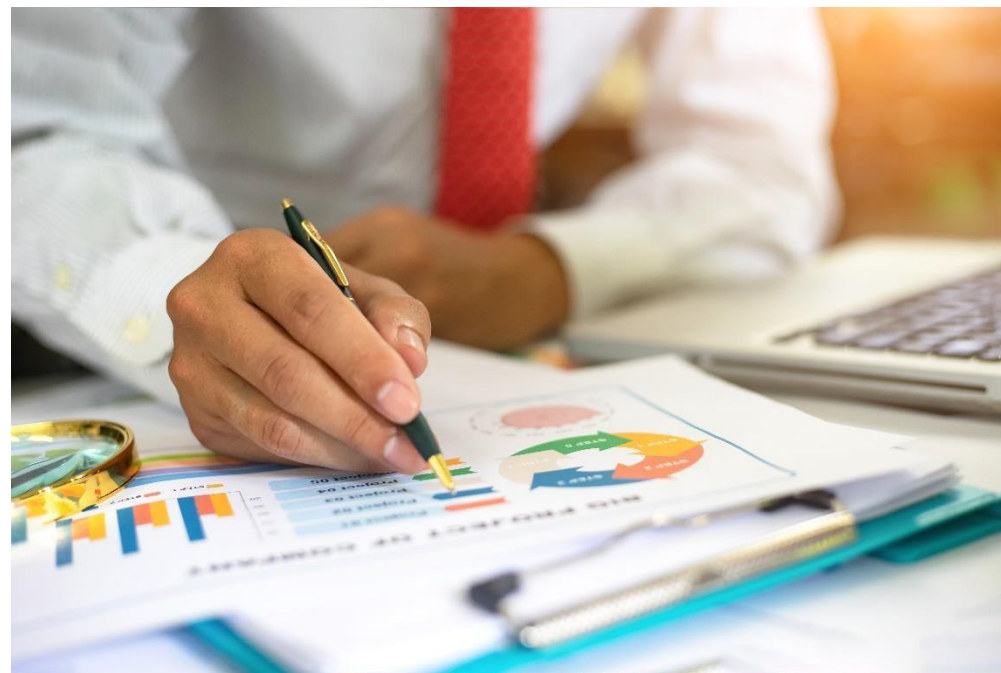
Trump's Executive Orders on nonreciprocal trade and discriminatory or extraterritorial measures

President Trump has issued several Executive Orders (EOs) targeting digital services taxes (DSTs) and other measures seen as unfair to US businesses. The EOs call for a review of countries' tax and trade practices and suggest possible actions like withdrawing from a 1984 tax treaty with China and reviewing US involvement in international organizations. They build on Trump's initial focus on the OECD's 'Global Tax Deal' and the 'America First Trade Policy'. Reports on the reviews are expected in April 2025.

The policies outlined in the EOs carry significant implications for companies engaged in US cross-border trade and investment. They aim to make the United States a more attractive place to invest, remove other countries' perceived advantages, and support key US industries like technology. They would introduce restrictions on foreign investments and measures intended to counter overseas taxes and regulations on American businesses. The measures may increase uncertainty and instability in the global economy and may escalate intergovernmental conflicts. The changing trade environment is making tax a crucial factor for business competitiveness.

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

While awaiting reports from the EOs' reviews, companies and their US-based foreign executives should assess the potential impact of US actions and monitor other countries' responses.



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Judicial

Singapore

Proceeds from sale and repurchase of non-performing loans taxable

In *GIQ v The Comptroller of Income Tax* [2025] SGITBR 1, a taxpayer who was in the business of debt collection acquired a portfolio of non-performing loans from a bank. The loan portfolio was subsequently repurchased by the bank and the taxpayer realized a gain from the sale. While it was in possession of the loan portfolio, it also derived proceeds from the recovery of debts from the loan portfolio. The taxpayer sought to argue that the gains derived from both the sale of the loan portfolio and the debt recovery were capital in nature and not subject to income tax.

The Income Tax Board of Review ruled in favour of the Comptroller of Income Tax and held that the gains were in the nature of income from the business carried on by the taxpayer and hence taxable.

Singapore does not tax capital gains. Case law is relied on to distinguish income and capital, which is frequently an area of dispute. Tax cases such as this provide some clarity of the treatment of gains derived in specific situations.



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EU/OECD

EU

EU Member States agree on simplified filing process for Pillar Two (DAC9)

EU Member States reached a political agreement during their 11 March ECOFIN meeting on DAC9 – the Directive on administrative cooperation in taxation. DAC9 was introduced in October 2024 to facilitate the exchange of Pillar Two top-up tax information between Member States. DAC9 allows MNCs to file one top-up tax information return at the central level for the entire group. The proposal also transposes the OECD's July 2023 GloBE Information Return (GIR) into EU law by making it the Top-up Tax Information Return (TTIR) as already contemplated by Article 44 of the EU minimum tax Directive.

The Council will formally adopt DAC9 once the legal linguistic work is completed. Then it will be published in the Official Journal of the EU. Member States, including those that have opted to defer implementation of Pillar Two under Article 50 of the EU minimum tax Directive, have until 31 December 2025 to transpose DAC9 into national law. The first top-up tax information returns are expected to be due 30 June 2026.

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

Businesses should consider the Member State where they might wish to file their TTIR, using a designated filing entity if that is not the location of the Ultimate Parent Entity (UPE). They should also consider the data requirements if they have not already done so.



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EU/OECD

EU

First experiences with the EU Foreign Subsidies Regulation

The Foreign Subsidies Regulation (FSR) entered into force on 12 July 2023. The FSR is a new EU instrument that empowers the European Commission to review and investigate financial contributions from non-EU countries that may include distortive subsidies. It aims to protect the EU internal market from subsidized products and services, akin to EU State Aid rules which govern state aid from EU Member States.

The FSR covers all industries and geographies and requires businesses to notify the European Commission (EC) about certain M&A activities and public procurement procedures. The EC also may conduct ex-officio reviews and market investigations.

Thus far, there have been approximately 100 M&A notifications and over 1,000 notifications relating to more than 200 tenders. In addition, the EC has initiated two ex officio investigations.

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

The data required for FSR reporting likely will be similar to that required for other reporting requirements, e.g. Pillar Two, Country-by-Country reporting, ESG, and wider finance and tax reporting. Identifying synergies between these types of reporting can simplify and connect processes. This potentially could save significant amounts of time, effort and cost for the business, whilst providing better visibility over all aspects of reporting.



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Glossary

Acronym

ATAD
ATO
BEPS
CFC
CIT
CTA
DAC6
DST
DTT
ETR
EU
MNE
NID
PE
OECD
R&D
SBT
SiBT
VAT
WHT

Definition

anti-tax avoidance directive
Australian Tax Office
Base Erosion and Profit Shifting
controlled foreign corporation
corporate income tax
Cyprus Tax Authority
EU Council Directive 2018/822/EU on cross-border tax arrangements
digital services tax
double tax treaty
effective tax rate
European Union
Multinational enterprise
notional interest deduction
permanent establishment
Organisation for Economic Co-operation and Development
Research & Development
same business test
similar business test
value added tax
withholding tax

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