

以 OECD 角度來看國際租稅發展趨勢

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IFA OECD PANEL

76th IFA Congress, Cape Town, South Africa, 30 October 2024

The Panel will bring together experts from OECD, Government, academia, business, and tax practitioners to discuss major International tax initiatives and developments, with a particular emphasis on OECD work in this area.

Content

- Status of Two Pillars
- Transparency
- Future of International Tax (Digital and AI, Global Mobility, etc.)



TWO-PILLAR SOLUTION



Overview

OECD, Inclusive Framework, Global Forum, TIWB, PCT



Tax Transparency

- Article 26 of the OECD MC
- The Convention on Mutual Administrative
- Assistance in Tax Matters
- Further work in increasing transparency



Tax Crime / Other Crimes / IFFs

- Oslo Dialogue
- 4 Academy Centres & Pilot programmes



Tax treaties and transfer pricing

- OECD Model Convention
- OECD Transfer Pricing Guidelines



Base erosion and tax challenges from digitalised economy

- BEPS 1.0
- BEPS 2.0 – Two Pillar Solution



Tax Certainty

- BEPS Action 14
- MAP, Art. 25 MC
- APAs, BAPAM, MoMA, ICAP



Tax Administration

- Forum on Tax Administration
- Tax Administration 3.0



Consumption Taxes

- Global Forum on VAT
- International VAT/GST Guidelines
- Consumption Tax Trends
- VAT Digital Toolkits



Tax Policy Analysis

- Revenue statistics, tax database
- Tax policy studies, e.g. equality and taxation



Tax and Environment

- IFCMA: helping improve the global impact of emissions



Collaboration including on capacity building and development

- E.g. Tax inspectors without borders (OECD/UNDP), Platform for Collaboration on Tax (IMF, WB, UN, OECD)



Pillar Zero

Simplifications

Amount B, safe harbours, etc

Dispute prevention

APAs, BAPAs, ICAP,
cooperative compliance,
coordinated risk
assessments, joint audits

Dispute resolution

MAP and arbitration



Amount A

STTR

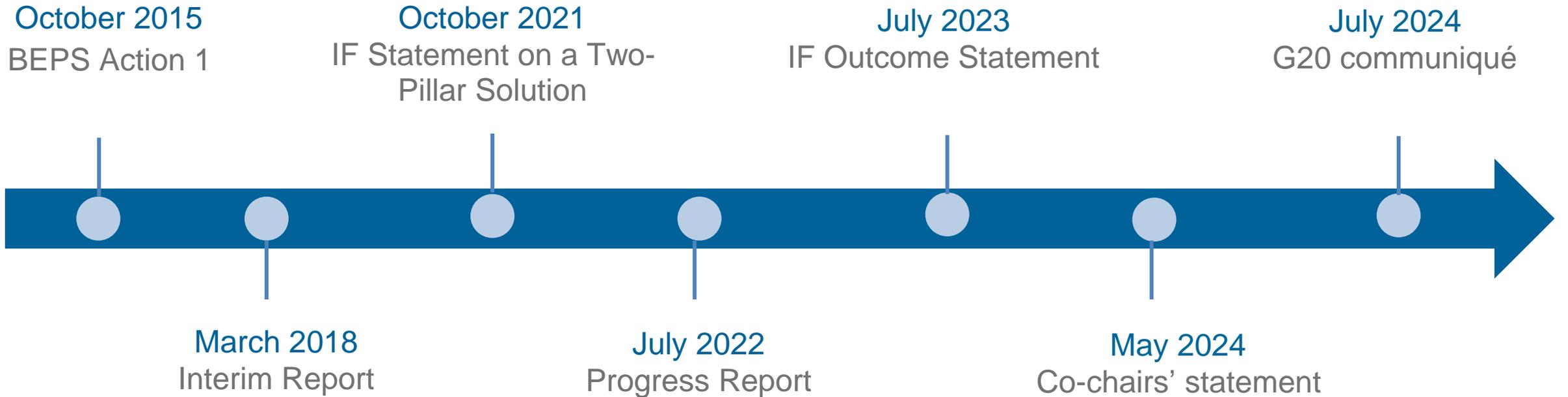
Amount B

GMT



Pillar One – Amount A

Achim: It is a Journey, not a “Thing”



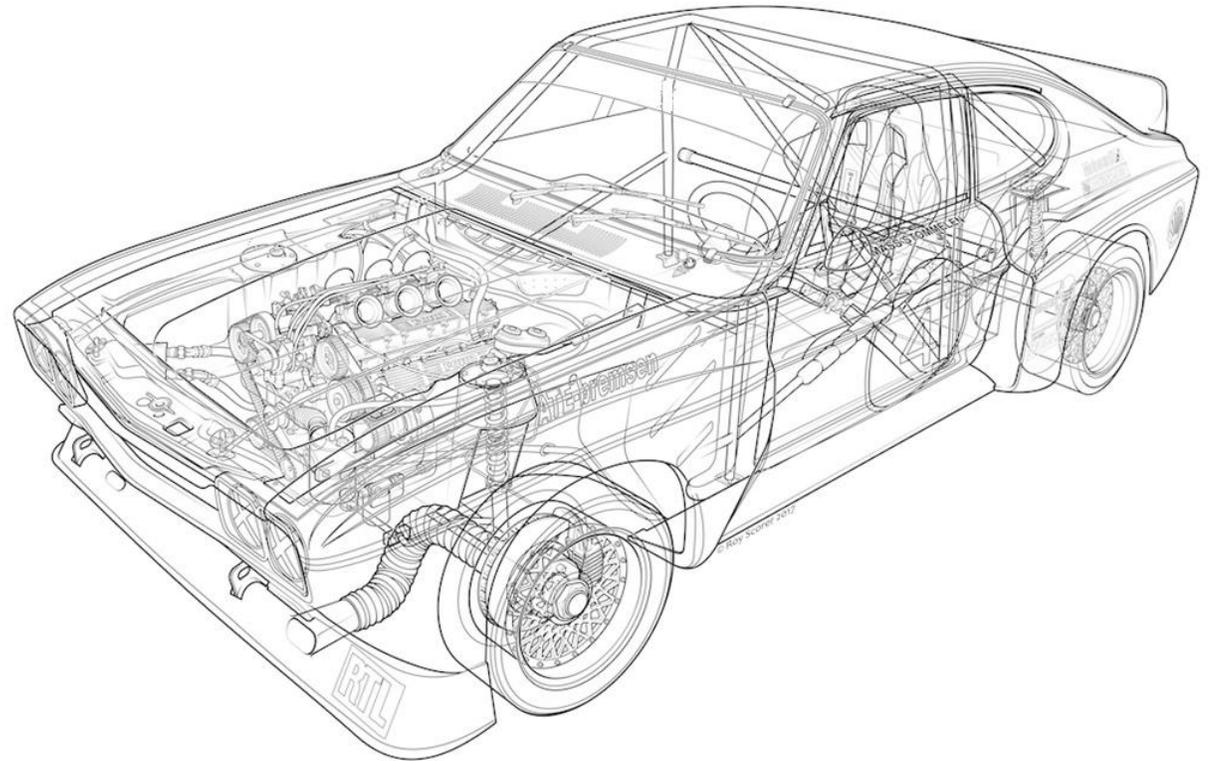


Amount A - in a nutshell- net not gross

1. Residual profit (25% over 10%) of the largest MNE's (20 billion)
2. Allocated on the basis of sales with no physical presence requirement
3. Reduced to the extent the market already taxes it (MDSH)
4. Elimination of double taxation
5. Centralised filing, upfront multilateral binding tax certainty, no audit
6. Binding dispute resolution on TP and PE risks for in-scope MNEs
7. Removal of DSTs and other relevant similar measures for all companies

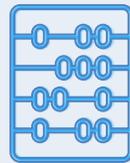


Amount A - a word about complexity...





Pillar One - Amount B



Routine marketing and distribution

Most frequent transactions, large part of the MAP pipeline

Largely quantitative

Clear scoping criteria for taxpayers
Simple pricing methodology, e.g. with basically three inputs (OES, OAS, industry) you can get the price

Certainty

Good for taxpayers, good for tax administrations, eliminates a significant part of the MAP pipeline

Plug-and-play

Live and ready to use, part of the OECD TPG, jurisdictions need to elect

Special benefits for low-capacity jurisdictions

30-70% of some LCJs' TP disputes related to marketing and distribution



Amount A

STTR

Amount B

GMT



Pillar Two - STTR

September 2023
IF agreement and
release of the STTR MLI

September 2024
First signing of the
STTR MLI

October
2021
IF statement
on a Two-
Pillar
Solution

October 2023
STTR MLI
opened for
signature





Pillar Two – STTR



Source jurisdiction's taxing right

Allows source jurisdiction to apply additional tax (up to 9%); recognising tax rate in residence jurisdiction and source taxing right under treaty



Broad scope

Applies to interest, royalties and a defined set of other payments (including all services)



Simplified administration

Ex-post annualised charge



Plug-and-play

STTR MLI ready-made, Documentation Package available for jurisdictions



Pillar Two – Global minimum tax

What is still in the works?

2021	2022		2024	Ongoing Work
2020 December	March	February, July and December	June	More guidance, simplifications and permanent safe-harbours
GloBE Model Rules	Commentary	Administrative Guidance	Administrative Guidance	Peer review to validate rule order
	December	March		Information exchange framework
	Safe Harbours	Public consultation on GIR and tax certainty		Compliance and administration framework
		July		Dispute resolution mechanisms
		GloBE Information Return (GIR)		Technical assistance
				Interactions



Pillar Two – Tax certainty for the GloBE rules

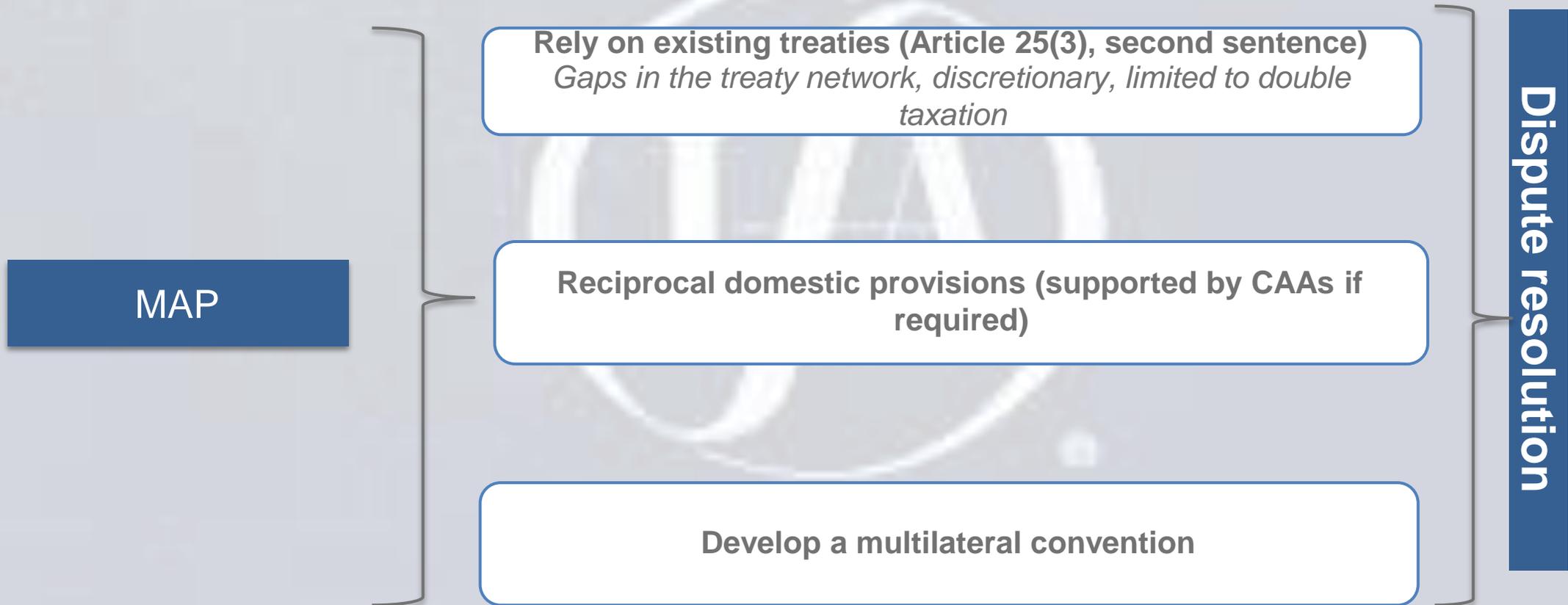
Dispute prevention





Pillar Two – Tax certainty for the GloBE rules

Dispute resolution





TAX TRANSPARENCY



The Tax Transparency journey





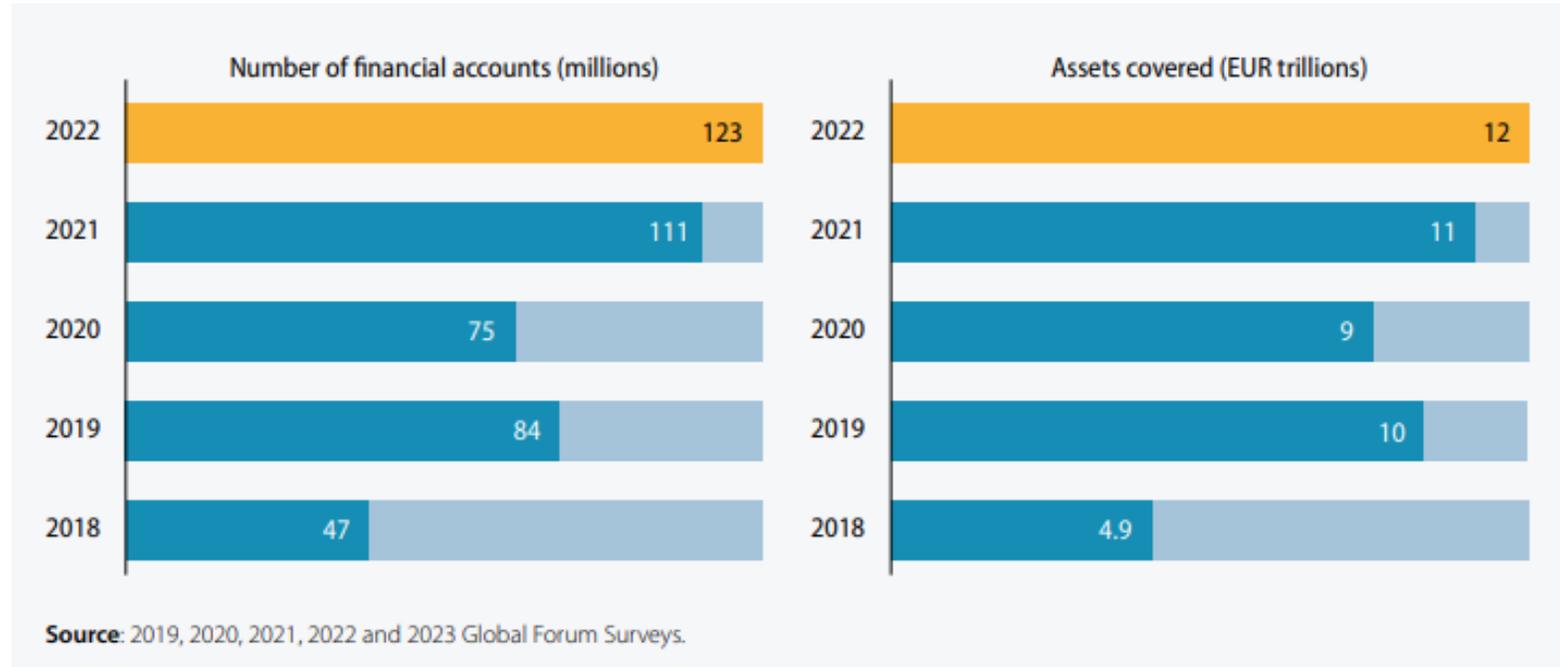
The impact of transparency



More than
126
billion EUR
of additional revenues
(tax, interests, penalties)
have been identified
so far, including over
EUR 41 billion
by developing
countries



In 2022:
Over 26 600 requests for
information were sent
to support ongoing tax
investigations.
Information on over
123 million financial
accounts was exchanged
in 2022, covering total
assets of almost
12
trillion EUR





The Crypto-Asset Reporting Framework

59 committed jurisdictions to commence exchanges in 2027

Processus for identifying jurisdictions of relevance

- 根據最新的清單，截止11月28日，63國承諾在2027或2028年以前實施CARF框架，其中包括大部分全球主要的加密資產中心。包含歐洲各國、日本、韓國、新加坡、美國等。

- 48國將透過簽署CARF多邊主管機關協議 (CARF MCAA) 來開始履行資訊交換的承諾。

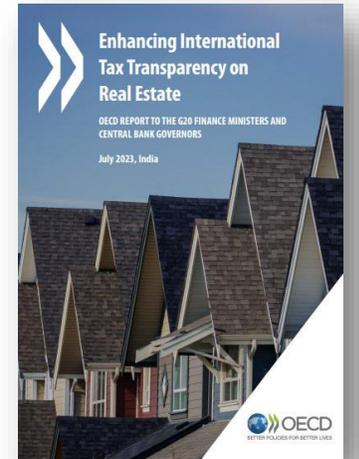
Signing ceremony of the MCAA in November 2024

First set of FAQs published



Tax transparency on real estate

- Request from the G20 to explore how to enhance tax transparency on real estate.
- Three solutions proposed:
 - Short-term solution for exchanging readily available information
 - Common best practice recommendations on due diligence and reporting requirements
 - Access for tax purposes to information maintained in domestic real estate and BO registers





OTHER FUTURE TOPICS



Digital transformation and AI - tax administration



Tax Administration 1.0

- Paper Based
- Tax Administration Centred
- Manual Processes
- Periodic and retrospective

Digitalisation



Tax Administration 2.0

- “E-government”
- Tax Administration Centred
- Automated Processes
- Periodic but streamlined

Digital Transformation



Tax Administration 3.0

- Compliance by design
- Closer to real-time and event-based taxation
- Seamless integration into business systems
- Systems assurance rather than audit



Digital transformation and AI – tax policy

**Challenges and opportunities
for tax policy makers?**



Global mobility

attracting talent
opportunity
growth

CIT nexus

Home office PE
safe harbours

Transfer pricing
significant functions

Expat,
other regimes
brain drain
HNWIs

employment income

frontier workers

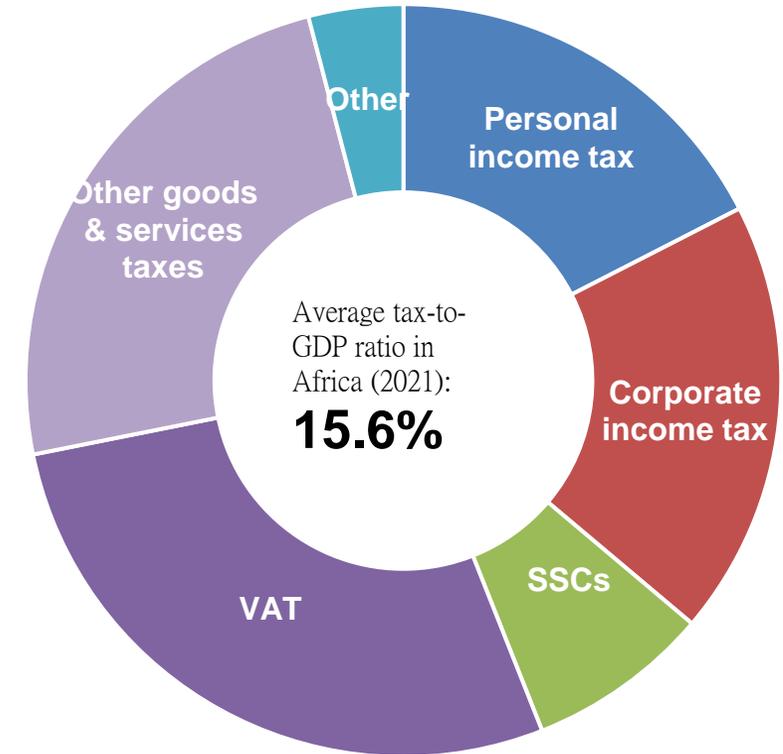
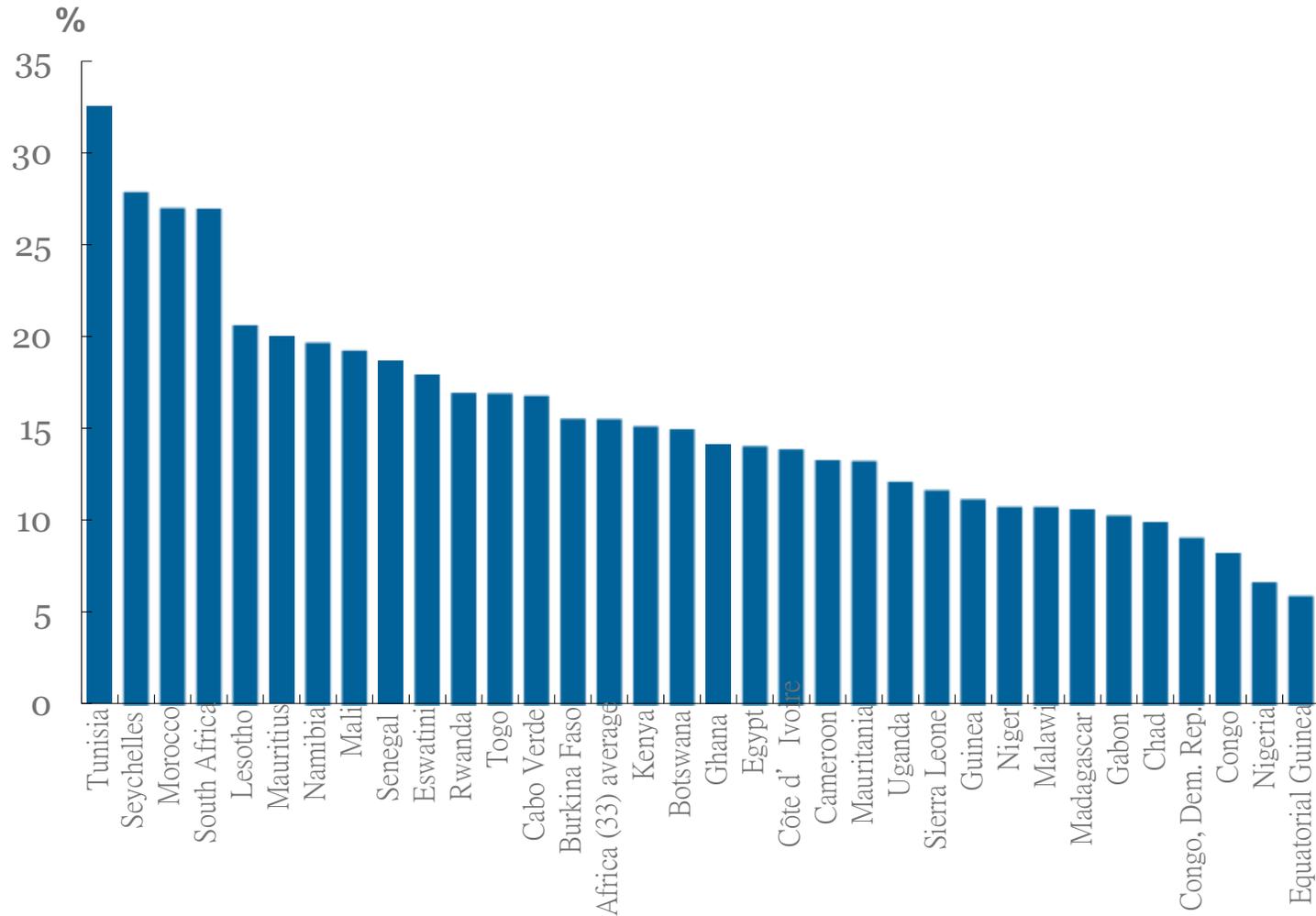
one-stop-shop
social security contributions





Domestic resource mobilisation

Example - tax revenues in Africa



OECD: 34 % (2022)
LAC: 21.5% (2022)
Asia-Pac: 19.3% (2022)