

## Handout 1

項目	公司名稱	國家	營業淨利率			
			三年加權平均	102 年	101 年	100 年
1	Mekonomen Ab	SWE	10.14%	8.97%	9.47%	12.61%
2	Fuji Corporation	JPN	7.82%	7.49%	8.04%	7.99%
3	Yellow Hat Ltd	JPN	6.03%	7.28%	4.83%	5.95%
4	I.A. Group Corporation	JPN	5.90%	6.18%	5.70%	5.84%
5	Autobacs Seven Co Ltd	JPN	5.69%	5.82%	5.50%	5.76%
6	Stamford Tyres Corporation Ltd	SGP	5.00%	5.16%	3.27%	6.39%
7	American Tire Distributors Holdings, Inc	USA	1.93%	1.80%	1.64%	2.43%
8	Pep Boys Manny Moe & Jack	USA	1.60%	1.08%	0.56%	3.18%
	第七十五分位數					
	中位數					
	第二十五分位數					

## Handout 2

### OECD 已公布的報告或行動方案

No.	Action	已公布	尚未定案的徵求意見稿	其他執行文件
All	稅基侵蝕與利潤移轉計劃(Addressing Base Erosion and Profit Shifting)	<u>2013/2</u>		
All	BEPS 行動計劃報告 (Action Plan on Base Erosion and Profit Shifting)	<u>2013/7</u>		
1	處理數位經濟的稅務挑戰 (Address the tax challenges of the digital economy)	<u>2014/9</u>	2014/12 (International VAT/GST Guidelines-B2C Guidelines)	
2	中和雙重特徵的組織或財務工具因不協調產生的效果 (Neutralise the effects of hybrid mismatch arrangements)	<u>2014/9</u>		
3	強化受控外國公司的規定 (Strengthen CFC rules)	N/A	2015/04	
4	限制利息費用認列 (Limit base erosion via interest deductions and other financial payments)	N/A	2014/12	
5	有效反擊有害稅務實務 (Counter harmful tax practices more effectively, taking into	<u>2014/9</u>		2015/02 (Explanatory paper of IP box)

No.	Action	已公布	尚未定案的徵求意見稿	其他執行文件
	account transparency and substance)			nexus solution)
6	防止濫用協定 (Prevent treaty abuse)	<u>2014/9</u>	2014/11 2014/05	
7	防止人為躲避常設機構 ( Prevent the artificial avoidance of PE status )	N/A	<u>2014/10</u> <u>2015/05</u>	
8	確保移轉訂價結果與價值創造吻合：無形資產 (Assure that transfer pricing outcomes are in line with value creation: intangibles)	<u>2014/9</u>	<ul style="list-style-type: none"> <li>● 2014/12 (risk, recharacterisation)</li> <li>● 2015/04(cost contribution arrangements)</li> <li>● 2015/06(hard-to-value intangibles)</li> </ul>	
9	確保移轉訂價結果與價值創造吻合：風險與資本 ( Assure that transfer pricing outcomes are in line with value creation: risks and capital )	N/A	2014/12 (risk, recharacterisation)	
10	確保移轉訂價結果與價值創造吻合：高風險交易 ( Assure that transfer pricing outcomes are in line with value creation: other high-risk transactions )	N/A	<ul style="list-style-type: none"> <li>● 2014/10 (Low-value adding services)</li> <li>● 2014/12 (Cross-border commodity transactions)</li> <li>● 2014/12 (Profits splits)</li> <li>● 2014/12 (risk, recharacterisation)</li> </ul>	

No.	Action	已公布	尚未定案的徵求意見稿	其他執行文件
11	建議蒐集與分析 BEPS 資料的方法 (Establish methodologies to collect and analyse data on BEPS and the actions to address it)	N/A	2015/04	
12	要求納稅人揭露激進的租稅規劃 (Require taxpayers to disclose their aggressive tax planning arrangements)	N/A	2015/03	
13	重新檢視移轉訂價文件 (Re-examine transfer pricing documentation)	<u>2014/9</u>		015/02 Guideline of nplementation f c-b-c) 015/6 mplementatio package of c-b- )
14	提升紛爭解決機制的效率 ( Make dispute resolution mechanisms more effective )	N/A	2014/12	
15	發展多邊工具 (Develop a multilateral Instrument)	<u>2014/9</u>		2015/02 (multilateral Instrument mandate)

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