

By PwC Deutschland | 17. Oktober 2023

?2??????????

2023??11??EU????????????????????
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2023?7?11??EU????????????????????????2023?7?7????????????????????1?????????????
????????????????????????2023?2?2?????????OECD????????????????????2023?4????????????????????????????????????2023?3?20??
????????2023?5????????????????????????95????????????????????89????????????????????????????????OECD????????????????????????2??
??IIR?
?????????UTPR?????????????QDMTT??
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??1??royalty barrier
rule?????????????????CFC?????????????25%??15%?????????????????????CFC????????????????????????????????????

??2?OECD??2.2)?????????????2.4????????????????????????
????????????2.7????????????????????????2.9?????????CFC???Blended CFC Tax
Regime????????????????2.10????????????4?????????????2023?7?17??

**????????????????????????????????2023?9????? Worldwide Tax Summary????????????
?PwC?????????PwC????????? ?? ?? ???**

Japanese Business Network (JBN) ????

PwC????Japanese Business Network?JBN?????????????M&A??
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JBN?Webseite?????????Japanese Business Network (JBN)

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Schlagwörter

Japan