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By PwC Deutschland | 17. Oktober 2023

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

**2023?7?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??????? ?? ?? ???

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Japanese Business Network (JBN) ????

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

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