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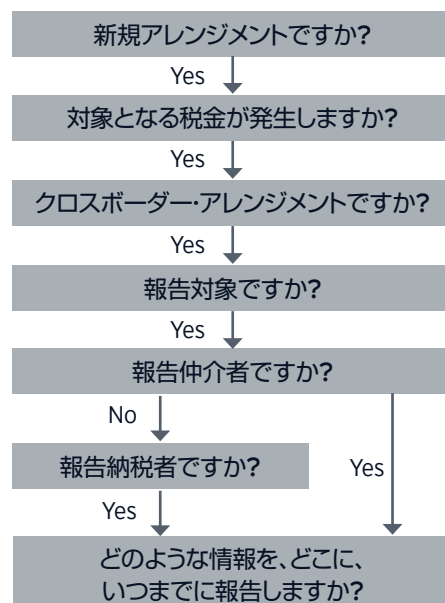
# 義務的開示制度 (MDR)

報告対象クロスボーダー・  
アレンジメント管理支援

## 報告対象となるクロスボーダー取引の 管理を支援します

EUは、仲介者（EUを拠点とする税務コンサルタント、銀行、弁護士を含む）または場合によっては納税者に対し、一定のクロスボーダー・アレンジメント（報告対象アレンジメント）を関連各加盟国の税務当局に報告することを義務付ける指令を出しました。この開示制度は、付加価値税、関税、物品税、および強制的な社会保障拠出金を除く全ての税金に適用されます。一定の特徴・特質（ホールマーク）を有するクロスボーダー・アレンジメントが報告対象となります。ホールマークは広範なストラクチャーと取引をカバーしており、例えば、セーフハーバーの適用があれば、税務プランニングが存在しない場合でも報告対象となります。これらのホールマークの中には、メインベネフィットテストを満たした場合にのみ報告義務が発生するものもあります。

開示義務は原則仲介者にあります。しかし、仲介者がEU域外にいる、または法的秘匿特権によって開示を免除されている場合は他の仲介者、もしくは他の仲介者がいない場合は関連する納税者が開示義務を負うことになります。開示すべき情報には、納税者、関連者、ならびに対象となるクロスボーダー・アレンジメントの詳細が含まれます。2018年6月25日から2020年7月1日の間に開始されるアレンジメントについては、2020年8月31日までに開示されなければなりません。2020年7月1日以降は、開示期限は納税者のアレンジメント開始後わずか30日となります。



## 納税者は何を検討すべきでしょう？

検討事項	影響	結果
<p>MDR報告のための戦略、方針および指針の策定</p> <ul style="list-style-type: none"><li>▶ 報告が必要となるアレンジメントを認識するための社内プロセス設定</li><li>▶ 明確なMDR担当者と報告ラインの確立</li><li>▶ 税務およびその他の主要担当者が、報告対象となるアレンジメントを認識できるようにするトレーニングを確実にうける</li></ul>	<p>仲介者を介さずに企業内で行うアレンジメントまたは仲介者が報告義務を有さない場合における開示の漏れまたは遅延</p>	<p>ペナルティ、係争の増加、評判の低下</p>
<p>アドバイザーと協力したアプローチの確認</p> <ul style="list-style-type: none"><li>▶ アドバイザーが開示しようとする内容について一貫性と正確さを確認</li><li>▶ 可能であれば、関係者間で報告者を誰にするか協議を行い、他の仲介者は報告の必要がないことを証する証拠要件を確実に満たすようにして開示数を減らす</li></ul>	<p>複数の仲介者による一貫性に欠ける開示:</p> <ul style="list-style-type: none"><li>▶ 仲介者はアレンジメントの中で自分たちの役割だけを見る</li><li>▶ 仲介者は、開示がすでに行われているという証拠が無い限り、報告を行わなければならない</li></ul>	
<p>追加の開示基準(国内アレンジメントへの適用や用語の広義または狭義の解釈など)の観点から、アレンジメントに関わる各EU加盟国の国内法がEU指令と異なる部分を確実に理解する。</p>	<p>特定の国における過少報告または過大報告</p>	
<p>調査に対応するために、取引またはアレンジメントについて強固で完全な文書化がなされていることを確認する。</p>	<p>MDRは税務当局に調査対象となる活動の一覧を提供することになり、調査の増加が見込まれる</p>	
<p>義務を果たすために必要な人材とテクノロジーの特定</p>		

## 重要な期日



# EYのMDRツールとプロフェッショナルが貴社をサポート

## MDRツールの機能

EYサーバーにアクセスするかライセンスを取得することで利用可能なEYのMDRツールを使用して、報告対象クロスボーダー・アレンジメントを認識し文書化することができます。

## データ入力

- ▶ 指定されたユーザー（貴社または/およびEY）がアクセスし、アレンジメントをログに記録
- ▶ 貴社の仲介者が提案する開示内容を把握する機能
- ▶ データ入力ガイダンス（MDR用語の技術的説明）の提供
- ▶ 開示ワークフロー管理プロセス
- ▶ 重要文書を添付しアップロードすることが可能

Case ID	Engagement ID	Client Name	Partner	Last update	Outcome	Status
0000000001	0000000001	Test	Test	2020/01/01	Not disclosed	Draft
0000000002	0000000002	Test	Test	2020/01/01	Not disclosed	Draft
0000000003	0000000003	Test	Test	2020/01/01	Not disclosed	Draft
0000000004	0000000004	Test	Test	2020/01/01	Not disclosed	Draft

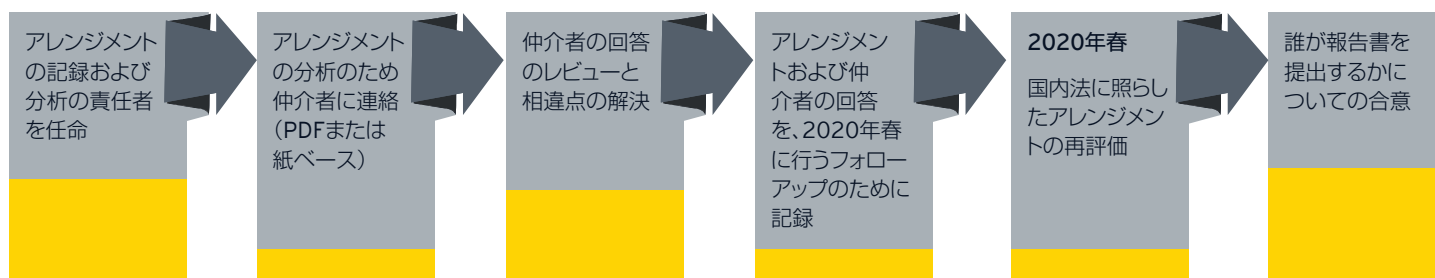
## 分析

- ▶ アレンジメントが報告対象かどうかの評価
- ▶ 報告の一貫性を促進するために、異なる仲介者による同一アレンジメントについての情報を比較
- ▶ 提出前のレビューを支援するために、ホールマークごとに個々の加盟国の解釈の違いを明示

Client name: EU Mandate (MDE)

EU Mandate (MDE) is a type of arrangement that is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. It is used to manage the relationship between a client and a service provider. 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## プロセス



\*現時点では、MDRツールには税務当局に提出する機能はありません。税務当局によって、開示の提出方法の詳細はまだ発表されていません。





## EYのサポート

私たちは協調的で総合的な方法によって、MDRにおける貴社の報告要件特定および管理を支援し、以下のサービスをご提供します。

- ▶ 欧州および世界の税務戦略に対するMDRの影響を検討し特定するための戦略セッションの実施
- ▶ エグゼクティブチーム（税務、M&A、社内コンプライアンス、移転価格、人事および法務）向けMDRワークショップの実施
- ▶ 貴社運用チーム向けMDRのeラーニングプログラムの提供
- ▶ 次の方法で、報告対象クロスボーダー・アレンジメントの特定と記録を支援
  - ▶ EYのMDRツールを使用
  - ▶ 貴社システムの一部としてリポジトリを作成
  - ▶ 報告対象アレンジメントの作成と文書化のアウトソーシング

または

- ▶ MDR規制が貴社にどのように適用されるかの理解をサポート



EYの幅広い税務サービスネットワークの知識と経験を活用することができます



報告対象クロスボーダー取引を文書化し提出するに、EYのMDRツールを活用することができます



貴社の業界やセクターに適合したアドバイスの提供を受けることができます

EY | Assurance | Tax | Transactions | Advisory

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### EY税理士法人について

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## Contacts