

## 国际税收快讯

# 2015 年英国财政预算案公布

英国财政大臣于 2015 年 3 月 18 日公布了他对本届议会的最终预算案。财政大臣在一系列正面经济指标如创纪录的低通胀、高就业数据和强劲的经济预测下公布本届预算案。然而，鉴于缩减国家财政赤字的进度较预期缓慢，故此消除赤字再次成为预算案的核心。在今年 5 月 7 日的英国大选之前，这份预算案在赤字背景下将会推行负责的政府借贷，却在继续推进往年已宣布的减税改革基础上，引入新的税务减免措施。现就对外国跨国集团有影响的主要预算案措施概述如下。

如欲细阅预算案的详细报导和评论，请浏览德勤的专页 [www.ukbudget.com](http://www.ukbudget.com)。

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## 企业税 (Business Tax)

**转移利润税 (Diverted profits tax)**：财政大臣宣布已对 2014 年 12 月发的转移利润税法草案进行修改，并再次确认新的法律将于 2015 年 4 月 1 日起实施。该公布提出有关通知方面的要求已有所收窄，并增加了一些修改，从而明晰了国外已缴税款可获抵免的立场、征税的条件、石油和天然气领域公司转移利润税的特定免除和适用的规定。

法律草案的修订版已于 2015 年 3 月 24 日发布，更新的指南将于随后一周公布。该法案将于 2015 年 3 月 31 日前颁布以符合英国会计准则、美国会计准则和国际财务报告准则的要求；故此，企业应当对转移利润税给予关注和考量。

**OECD 税基侵蚀及利润转移行动计划 (BEPS)**：当局除了确认将在 2015 年度财政法案中会引入分国别报告外，目前并没有针对 BEPS 的最新公告。根据 G20/OECD 的安排，此项措施预计仍然是从 2016 年 1 月 1 日起开始。目前尚未有关于混合错配法规的更新，预计新法规的立法依然是由 2017 年 1 月 1 日起开始。

**公司税税率 (Corporation tax rate)**：财政大臣确认英国公司税的最高税率将于 2015 年 4 月 1 日起从 21% 降至 20%，并重申承诺维持此税率。这项降低税收的举措已经在财政报告中体现。

**资本免税额 (Capital allowances)**：年度投资免税额计划于 2016 年 1 月 1 日起从目前的 50 万英镑下调至 2 万 5 千英镑。财政大臣尚未确认从 2016 年 1 月 1 日起的具体数字，但已厘定免税额将高于 2 万 5 千英镑，预计详情将在今年稍后的秋季报告中披露。

**特定行业措施 (Industry-specific measures)**：财政大臣就促进英国境内投资宣布以下数项措施：

- 石油和天然气产业宽免 - 提出了一系列旨在支持英国石油与天然气产业的措施，包括将石油收益税税率从 50% 降至 35%，以及将附加税税率从 30% 降至 20%。整合现有和进一步的税务优惠将可促进该产业的投资。
- 创意产业宽免 - 提高现行高端电视和电影税的宽免力度，同时将宽免范围扩大至管弦乐队和儿童电视。
- 银行业 - 相反地，财政大臣宣布有计划立法，规定银行因误售产品而支付给消费者的补偿金不得税前扣税。同时，将短期应税负债的银行税税率从 0.156% 上调至 0.21%，将应税资产和长期应税负债的银行税税率从 0.078% 上调至 0.105%。继秋季报告后的措施包括限制银行只能将年度应税利润 50% 用于弥补承前亏损。

## 反避税 (Anti-avoidance)

财政大臣宣布预期在 2017/2018 年度通过加强政府打击避税、逃税和激进税收计划增加 50 亿英镑收入。2014 年度秋季报告提出的一系列广泛措施补充如下：

- 打击离岸逃税的措施，包括逐步展开英国与其他国家的自动情报交换，要求指定金融机构需要向英国提供账户持有者的相关信息；

- 进一步强化避税计划披露的条款；
- 特别立法针对重复使用避税计划者；
- 强化一般反避税条例（GAAR），对适用反避税条例的案件增收税务罚款。

此外，针对企业税，财政大臣还宣布如下：

**防止损失转化 (Prevention of loss refresh)**：2015 年度财政法案将立法解决针对通过人为安排而获取税务利益的问题，包括将承前贸易损失、管理费用或由借贷关系产生的非贸易亏损转换成更具弹性的年度损失。如果符合法律明确规定的条件，该损失将不能从该年度利润中弥补。此项措施已于 2015 年 3 月 18 日起生效。

**机械设备的资本免税额 (Capital allowance for plant and machinery)**：针对故意避税行为，将引入新的立法以确保只有资本支出实际发生时才适用资本免税额。纳入新法规范范围认定的交易包括关联方交易、售后回租交易、转让后分期付款/长期融资回租交易，以及与境外关联方的交易。此项措施已于 2015 年 2 月 26 日起实施。

## 税务合规 (Compliance)

财政大臣宣布将采取下列措施以促进税务合规：

- 以在线电子税收账户取代纸质个人纳税申报表。详细措施将于 2015 年稍后时候发布。
- 政府正在考虑回应近期结束的有关英国税务机关税务审计管理的咨询程序。秋季报告中提及了对于审计中的某些组成部份可以协商且不公开，其余部分仍保持开放的建议。

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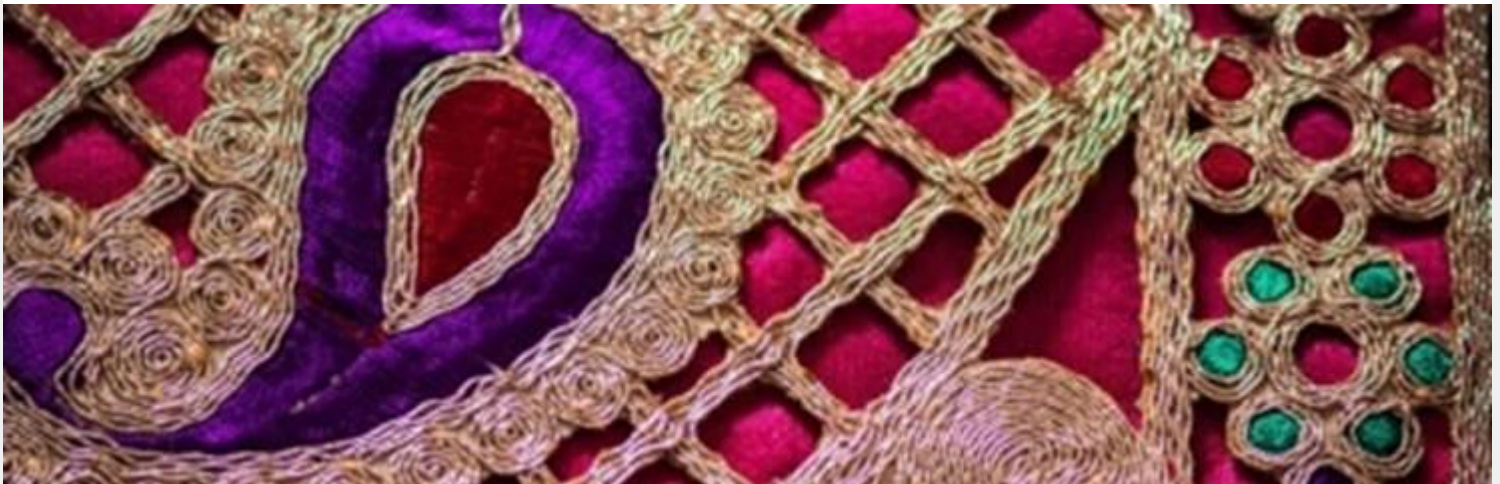
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# International Tax Newsflash

## United Kingdom Budget 2015 announced

The UK chancellor announced his final budget of this parliament on 18 March 2015. The chancellor had the advantage of making the announcement off the back of a range of positive economic indicators—record low inflation, record high employment numbers and very strong growth forecasts. However, this has to be balanced against a national deficit that has fallen slower than expected and, at the heart of the budget, is a renewed focus on eradicating this deficit. A general election will be held on 7 May 2015, and in advance of that election, the chancellor's emphasis in this budget

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is on the importance of responsible borrowing against the backdrop of the deficit. That said, the budget continues the reform of the taxation of savings, building on prior year announcements, by introducing new tax exemptions. The key budget measures affecting foreign multinational groups are summarized below.

For detailed coverage and comment on the budget, visit Deloitte's dedicated website at

[www.ukbudget.com](http://www.ukbudget.com).

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## Business tax

**Diverted profits tax (DPT):** The chancellor announced that the draft DPT legislation published in December 2014 has been revised and he reconfirmed that the new law will come into force on 1 April 2015. The announcements indicate that the notification requirement has been narrowed, with some additional revisions to clarify the position for the granting of credit where overseas tax is paid, the operation of the conditions under which a charge can arise, specific exclusions and the application of DPT in the context of companies within the oil and gas regime.

The revised draft legislation was published on 24 March 2015 with updated guidance to be issued in the following week. The law will be enacted for UK GAAP, US GAAP and IFRS purposes before 31 March 2015. Consideration, therefore, should be given to the extent to which DPT should be taken into account for provision purposes.

**OECD Base Erosion and Profits Shifting (BEPS) initiative:** There were no new announcements with regard to BEPS other than to confirm that authority will be given to introduce country-by-country reporting in Finance Act 2015. The expected start date continues to be 1 January 2016, as set out by the G20/OECD. There was no update on the introduction of legislation in respect of hybrid mismatches, with the commencement date for the new legislation still expected to be 1 January 2017.

**Corporation tax rate:** The chancellor confirmed that the headline UK tax rate will reduce from 21% to 20% on 1 April 2015 and reiterated his commitment to maintaining this rate. This reduction has been enacted and, therefore, already should have been reflected for financial statement purposes.

**Capital allowances:** The annual investment allowance was scheduled to reduce to GBP 25,000 (from the current GBP 500,000) with effect from 1 January 2016. The chancellor has not confirmed what the rate will be from 1 January 2016, but has confirmed that the allowance will be greater than GBP 25,000. More details are expected in the Autumn Statement later this year.

**Industry-specific measures:** The chancellor made a number of announcements intended to generate investment across the UK:

- Oil and gas relief – A range of measures were announced aimed at supporting the UK oil and gas sector by reducing the rate of petroleum revenue tax from 50% to 35% and the

supplementary charge from 30% to 20%. The consolidation of existing and further tax incentives will generate further investment in this sector.

- Creative sector relief – The creative sector relief will be extended to the existing reliefs for high-end television, and film tax, along with the introduction of the new orchestra relief and children's television relief.
- Banking sector – Conversely, the Chancellor announced plans to introduce legislation under which banks will not be allowed to deduct the compensation they pay customers for missold products. There also will be an increase to the bank levy from 0.156% to 0.21% for short-term chargeable liabilities, and an increase from 0.078% to 0.105% in respect of chargeable equity and long-term chargeable liabilities. These measures follow on from the Autumn Statement, which included a restriction to 50% of the annual taxable profits of a bank that can be sheltered by brought forward losses.

## Anti-avoidance

The chancellor announced that he is expecting to raise GBP 5 billion by 2017/2018 by renewing the government's focus on combatting tax avoidance, evasion and aggressive tax planning. A broad range of measures announced in the 2014 Autumn Statement are supplemented by the following:

- A series of measures aimed at tackling offshore tax evasion, including steps to implement the UK's automatic exchange of information with overseas authorities under which specified financial institutions are required to provide information on account holders to the UK authorities;
- Further tightening of the disclosure of tax avoidance scheme provisions;
- Legislation specifically targeting those who repeatedly enter into tax avoidance schemes; and
- Strengthening the general anti-abuse rule (GAAR) by the addition of a tax-geared penalty aimed at cases dealt with under the terms of the GAAR.

In addition, the following business tax-focused announcements were made:

**Prevention of loss refresh:** Legislation will be included in Finance Bill 2015 to address perceived avoidance under which companies obtain a tax advantage by entering into artificial arrangements that convert brought forward trading losses, management expenses or non-trade deficits on loan relationships into more flexible current year losses. If the conditions stipulated by the legislation are satisfied, the losses will not be available to shelter current year profits. This measure has effect from 18 March 2015.

**Capital allowances for plant and machinery:** New legislation will be introduced aimed at perceived avoidance to ensure that capital allowances are available only where capital expenditure is incurred. The types of transaction that are identified as being within the scope of this new law are connected party transactions, sale and leaseback transactions, and transfer and subsequent hire purchase/long-funding leaseback transactions, including transactions with overseas connected parties. This measure has effect from 26 February 2015.

# Compliance

The chancellor announced the following measures with the aim of improving compliance:

- The paper personal tax return is to be replaced by an online digital tax account. Further details will be released later in 2015.
- The government is considering responses to the recently closed consultation process regarding the management of tax audits by the UK tax authorities. Proposals were announced in the Autumn Statement that would allow for certain elements of the audit to be agreed and closed, whilst other elements remained open.

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