



税务快讯之美国税改系列

美国税改法案近期快讯



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背景

美国税改是2016年美国总统大选中的一个热门话题，不论是总统还是众多的国会候选人都在竞选时承诺将对税收制度进行重大改革和简化。近期，国会采取行动又进一步推进了美国税收改革的进程。这份快讯旨在向您提供一份美国税改的动态进展及未来动向。以下是对美国税改进程中最近发生的几项里程碑事件的总结：

- 2016 年 6 月 24 日 - 众议院共和党推出了“一个更好办法”的税收改革蓝图。其中“边境调节税”的提议遭到了反对，这一提议最终从税改的讨论中被取消。
- 2017 年 9 月 27 日 - 众议院、参议院共和党、以及特朗普政府联名公布了一个税改“统一框架”，就税改的关键问题达成了共识。
- 2017 年 11 月 9 日 - 众议院筹款委员会以 24 票比 16 票批准了《减税与就业法案》（H.R.1; “众议院法案”）。
- 2017 年 11 月 16 日 - 众议院以 227 票比 205 票通过了众议院法案。
- 2017 年 11 月 16 日 - 参议院财政委员会以 14 票比 12 票通过了《减税与就业法案》（“参议院法案”）。

重要提议总结

众议院法案和参议院法案中的税改草案均涉及法人公司、应税和免税实体、穿透实体、和个人的相关的问题。尽管众议院和参议院法案中的税改草案存在一定分歧，但涉及企业所得税相关的常见重大问题在两院的提案中都有所提及，总结如下：

- 企业所得税率 - 从 35%调降至 20%的单一税率。

- **利息费用** – 可抵扣限额调整为 30%的“调整后应纳税所得额”（将不适用于适于年均收入总额低于一定临界值数额的企业）。
- **属地征税** – 从持有至少 10%或以上股份权益的非美国企业（有一定持有期的要求）所获取的非美国源泉的股息收益可 100%进行税前扣除。
- **过渡税** – 在向属地征税转型的过程中，将企业在海外以现金和其他资产形式持有的海外累计利润视同汇回美国，并在美国（以较低的税率）应税。纳税人可以选择在 8 年的限期内支付由此产生的纳税义务。

时间轴及下一步动向

一旦此税改被实施，上述立法提案可能被认为是自1986年以来美国最重大的一次税制改革。就立法程序而言，下一步是参议院将就参议院法案进行全面的辩论和表决。根据参议院法案目前的开支情况，某些参议院程序规则（简称“和解”程序）允许参议院通过有限的辩论并只需得到相对多数（即51票而不是通常的60票）支持时就能通过法案。基于参议院目前的组织结构（即52名共和党人和48名民主党人/民主党委员会的参议员），此次税改有望通过。然而，考虑到其他政治因素，这一过程仍将充满艰辛。

参议院领袖明奇·麦康奈尔表示，他打算在感恩节之后，即就参议院法案进行全体投票表决。如果法案按时进行投票表决并获得通过，则下一步是众议院法案和参议院法案之间的分歧通过和解程序来解决，然后在参众两院分别再进行一次全面的投票。最终，这项法案将提交给特朗普总统签署，将法案上升成法律。简而言之，尽管税法改革目前有了重大的进展，但在税改立法之前仍有一段长路需要走。

联系方式

如果您需要了解美国税改的最新动态，对您企业的影响以及所需要的应对措施，欢迎联系德勤中国的美国税改专项服务小组成员：

戴维 David Allgaier

合伙人

电话：+86 21 6141 2788

电邮：dallgaier@deloitte.com.cn

史埃文 Ivan Strunin

德勤国际税务中心（亚太区）总监

电话：+852 2852 6783

电邮：istrunin@deloitte.com

林嘉雪 Sharon Lam

合伙人

电话：+852 2852 6536

电邮：shalam@deloitte.com.hk

张志越 Julie Zhang

总监

电话：+86 21 6141 1227

电邮：julzhang@deloitte.com.cn

罗薇 Jean Luo

高级经理

电话: +86 10 8520 7605

电邮: jealuo@deloitte.com.cn



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China | Tax & Business Advisory | 29 November 2017

[中文](#)



Tax Newsflash on US Tax Reform Current status of tax reform



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[Background](#)

Tax reform in the United States was an active talking point in the run up to the 2016 US elections, with not only Presidential but also many Congressional candidates campaigning on the promise of significant reform and simplification. Several key actions have recently occurred in the advancement of US tax reform and the purpose of this alert is to provide an update of the current status of reform and likely next steps. The following is a summary of recent key milestone events in the advancement of US tax reform:

- *June 24, 2016* – House of Representatives Republicans release "A Better Way" tax reform blueprint. Opposition was received on the "border adjustment tax" proposal, which is ultimately dropped from tax reform discussions.
- *September 27, 2017* – House and Senate Republicans and the Trump Administration jointly release a tax reform "Unified Framework" providing consensus on the key aspects of tax reform.
- *November 9, 2017* – House Ways & Means Committee approves the Tax Cuts and Jobs Act (H.R. 1; the "House Act") by a vote of 24-16.
- *November 16, 2017* – House of Representatives passes the House Act by a vote of 227-205.
- *November 16, 2017* – Senate Finance Committee approves the Tax Cuts and Jobs Act (the "Senate Act") by a vote of 14-12.

Summary of key provisions

Tax reform proposals in both the House Act and the Senate Act address issues related to corporations, taxable and tax-exempt entities, pass-through entities, and individuals. Although there are differences between the House Act and Senate Act, a few common key issues related to corporate income tax addressed in both proposals are summarized as follows:

- *Tax rate* – reduced to a 20% flat rate from 35%.
- *Interest expense* – deduction limited to 30% of "adjusted taxable income" (exemption applies to businesses with average annual gross receipts below certain threshold amounts).
- *Territoriality* – 100% deduction for non-US sourced dividends received from certain 10% or greater owned non-US corporations (subject to a holding period requirement).
- *Transition tax* – related to a transition to a territorial tax system, accumulated non-US earnings generated prior to enactment that are held in cash and other assets would be deemed repatriated and taxed accordingly (at a lower rate). Taxpayers may elect to pay the resulting tax liability over an eight-year period.

Timing and next steps

If enacted, the legislative proposals noted above will likely be considered the most significant tax reform in the United States since 1986. In terms of legislative process, the next step is for the Senate Act to go through a full Senate debate and vote. Based on the current cost of the Senate Act, certain Senate procedural rules (referred to as "reconciliation") allow the Senate Act to pass with limited debate and on a simple majority vote (i.e. 51 votes instead of the usual 60). Given the current composition of the Senate (i.e., 52 Republicans and 48 Democrats/Senators who caucus with Democrats), this makes passage possible; however, passage is still not considered easy or guaranteed due to other political factors.

Senate Majority Leader Mitch McConnell (R-Kentucky) has indicated his intention to bring the Senate Act to a full Senate vote after the Thanksgiving recess. If and when that happens, and assuming passage by the Senate, the differences between the House Act and the Senate Act will need to go through a reconciliation process and then go through another full vote in each of the House and Senate. Then, finally, the legislation would be presented to President Trump for his signature, upon which the legislation will become law. In short, despite the recent advancement of the legislative process, there is still a lot that remains to happen before tax reform becomes law.

Contact list

Please contact any of Deloitte China's US Reform Task Force members below for more information, and how it may impact your business and what you should be doing now.

David Allgaier

Partner
+86 21 6141 2788
dallgaier@deloitte.com.cn

Ivan Strunin

Director, AP ICE
+852 2852 6783
istrunin@deloitte.com

Sharon Lam

Partner
+852 2852 6536
shalam@deloitte.com.hk

Julie Zhang

Director
+86 21 6141 1227
julzhang@deloitte.com.cn

Jean Luo

Senior Manager
+86 10 8520 7605
jealuo@deloitte.com.cn



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