



税务快讯之美国税改系列 国会通过了税改议案



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美国当地时间 12 月 20 日一大早（刚过午夜），参议院以 51-48 的投票结果通过了两院对《税收减免与就业法案》的会议议案（参议员 John McCain 因病未参加投票）。众议院也在 12 月 20 日午后以 224-201 的投票结果通过了此议案。至此，国会已通过了税改议案。该法案有待特朗普总统来签署，届时会生效成法律。目前特朗普总统签署该法案的日期还未明确，有消息称签署日期可能将延期至明年 1 月。

《税收减免与就业法案》是一次巨大的税制改革。该法案将降低公司、穿透实体、个人及遗产税的税率，并把对境内跨国公司取得的境外收入转向类似于属地征税的模式。该法案实施后这些针对公司、穿透实体、个人所减少的税收负担将通过减少或取消现行税法中许多针对企业与个人的税前扣除、税收抵免及税收激励政策来弥补。

以下是《税收减免与就业法案》的几项重要条款：

- **公司实体：**税改法案以 21% 的单一企业所得税率替换了现行税法中的多级累进企业所得税率。新的税率将于 2018 年生效，届时企业代替性最低税（AMT）也会被完全废除。对于按现行税法折旧规定的符合条件的资产，在投入使用的当年至 2022 年期间可以当期 100% 费用化，并于此后逐步取消。另一方面，税改法案限制了净利息费用的税前扣除额，废除了美国境内制造业生产活动的相关扣除以及州立和当地的游说费用扣除，同时也禁止了不动产之外的同类财产交换。
- **穿透实体：**针对收入在 157,500 美元以下（联合申报的收入限额则为 315,000 美元）的特定服务企业所有者，税改法案允许的税前扣除额为不超过 20% 的穿透实体收入，但“特定服务”的定义不再包括建筑与工程服务。小型商业信托和个人均可选择前述税前扣除原则，且企业所有者可以根据自身 W-2 表中工资额的

50%或 W-2 表中工资额的 25%与所有符合条件的财产未调整基数的 2.5%之和来计算其最大可扣除额。附带权益所得继续保留其作为资本利得的税务处理方式，但税改法案延长了符合条件的持有期间要求（从现行税法的一年延长至三年）。

- **国际税收：**此次美国的税改将美国的全球征税系统改换至参股豁免制度，即从受控外国企业（CFC）取得股息收入可享受 100% 等额抵扣。为过渡到新的税法体制，税改法案将对境外递延收益征收一次性的视同汇回税，即对以非流动资产方式持有的未分配利润征收 8% 的税，对以现金及现金等价物方式持有的未分配利润征收 15.5% 的税，纳税人可以选择在 8 年内支付由此产生的纳税义务。两院会议通过的议案大体上遵循了参议院通过的新反税基侵蚀条款架构，并在此基础上做了修改。最终版议案并未采取众议院和参议院议案中根据税法第 954(c)(6) 条提出的受控外国企业永久性看穿规定，亦没有采纳两院新拟定的第 163(n) 条规定，即通过比较美国 and 全球企业的利息费用和权益的比率来确定跨国企业的利息扣除限额规定。

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，欢迎联系德勤的美国税改专项服务小组成员：

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往期回顾

或将深刻改变美国及国际税收领域规则的美国税改进程如何？对赴美投资及跨境经营有何影响？【德勤税务快讯之美国税改系列】将及时与您分享我们的专业解读。点击浏览往期内容，并请关注更多后续进展。

- 12月20日 — [【德勤税务快讯之美国税改系列】个人所得税——协调方案公布](#)
- 12月15日 — [【德勤税务快讯之美国税改系列】媒体报道税改协调协议初步达成](#)
- 12月8日 — [【德勤税务快讯之美国税改系列】对个人及公司国际派遣计划的影响](#)
- 12月4日 — [【德勤税务快讯之美国税改系列】中国企业赴美投资的税务影响](#)
- 12月2日 — [【德勤税务快讯之美国税改系列】最新出炉：参议院通过其税改提案](#)
- 11月29日 — [【德勤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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Tax Newsflash on US Tax Reform

Congress passed the tax bill



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Very early on December 20 local time (just after midnight), the Senate passed the conference agreement to the Tax Cuts and Jobs Act (TCJA) by a vote of 51-48 (with Senator John McCain not voting due to illness). The House of Representatives passed the same measure in the early afternoon of December 20 by a vote of 224-201. Congress has therefore passed the tax reform bill. The TCJA will now be sent to President Trump for signing, upon which it will become law. The date upon which President Trump will sign the bill is uncertain, with some sources indicating that it may wait until January.

The TCJA is a massive tax reform package that will lower tax rates on corporations, pass-through entities, individuals, and estates and move the US toward a territorial-style system for taxing foreign-source income of domestic multinational corporations, with some of the cost of that tax relief offset by provisions that will scale back or eliminate many current-law deductions, credits, and incentives for businesses and individuals.

Here are just a few of the highlights of the TCJA:

- **Corporations:** The TCJA replaces the current graduated corporate rate structure with a flat 21 percent rate, effective in 2018 and fully repeals the corporate alternative minimum tax (AMT). It also permits qualified property that is depreciated under current law to be fully expensed in the year placed in service through 2022, with a phase-out of that benefit thereafter. On the offset side, it imposes new limits on the deduction for net business interest, repeals the section 199 manufacturing deduction and the deduction for state and local lobbying expenses, and disallows like-kind exchanges other than for real property.

- **Passthroughs:** The TCJA allows a deduction of up to 20 percent of passthrough income for specified service business owners with income under \$157,500 (twice that for married filing jointly), but the definition of “specified service” no longer includes architecture or engineering. The deduction is available to electing small business trusts (EBSTs) as well as individuals, and owners are allowed to calculate their maximum deduction based on either 50 percent of their share of W-2 wages paid or a combination of 25 percent of their share of W-2 wages paid plus 2.5 percent of the unadjusted basis of all qualified property. Carried interest income retains its treatment as a capital gain, although it will be subject to a longer holding period (three years as opposed to one year in current law) in order to qualify.
- **International:** The TCJA moves the US from a worldwide tax system to a participation exemption system by giving corporations a 100 percent dividends received deduction for dividends distributed by a controlled foreign corporation (CFC). To transition to that new system, the measure imposes a one-time deemed repatriation tax, payable over eight years, on unremitted earnings and profits at a rate of 8 percent for illiquid assets and 15.5 percent for cash and cash equivalents. The conference agreement generally follows the Senate-passed structure in establishing new base erosion prevention provisions, with modifications. It does not adopt proposals in the House and Senate bills that would have made permanent the lookthrough rules for CFCs under section 954(c)(6); nor does it include a proposed new section 163(n) that would have placed a further limit on interest deductions of multinational corporations by measuring US interest expense and equity against the similar ratios for the worldwide group.

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

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Archives

How is the US tax reform progressing? How will this significant reform impact US inbound investment and cross-border businesses? **【Deloitte Tax Newsflash on US Tax Reform】** shares with you our professional insights. Check out the archives below and stay tuned for more updates.

- Dec 20 – [【Deloitte Tax Newsflash on US Tax Reform】Senate approved](#)
- Dec 15 – [【Deloitte Tax Newsflash on US Tax Reform】Press reports cite deal on conference agreement](#)
- Dec 8 – [【Deloitte Tax Newsflash on US Tax Reform】Impacts on individual taxpayers and employer global mobility and rewards program](#)
- Dec 4 - [【Deloitte Tax Newsflash on US Tax Reform】China outbound impacts](#)
- Dec 2 - [【Deloitte Tax Newsflash on US Tax Reform】Senate passes tax bill](#)
- Nov 29 - [【Deloitte Tax Newsflash on US Tax Reform】Current status](#)

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