



## 税务快讯

### 美国大选落幕，新税收政策走向引发热议

#### 概要

11月5日，美国总统大选尘埃落定，共和党候选人唐纳德·特朗普被媒体宣布当选为美国第47任总统。目前，参议院选举结果尚未完全揭晓，但共和党已取得多数席位。众议院方面，部分选区的选举结果仍在统计中，两党均未达到多数席位所需的218票。根据安排，新一届国会将于明年1月3日召开，而特朗普的总统就职典礼将于1月20日举行。

德勤美国团队对特朗普提出的税收政策进行了分析，并撰写了一份英文报告。以下内容仅为简要概述，若希望了解完整内容，[请点击此处链接查看原文](#)。需要注意的是，美国未来的税收政策仍存在较大不确定性。这不仅取决于国会的最终选举结果，还受到来自各方利益博弈的影响，因为所有税收法律都需由国会发起。

在税收政策方面，特朗普在竞选期间表示支持将《2017年减税和就业法案》（TCJA）中的临时税收减免政策永久化。这些政策原定于2025年到期。据估算，永久延长这些减免将在未来10年内增

加 4.6 万亿美元的成本，因此如何找到足够的收入来源以弥补这一成本将成为一大挑战。

此外，特朗普还提出了多项针对个人和小企业的税收改革措施。例如，取消或减少对居住在海外的美国公民的双重征税，允许个人购买汽车的贷款利息全额扣除，提高小企业设备成本的抵扣上限，实施针对特定个人的家用发电机费用全额扣除的临时政策，以及取消州税和地方税扣除的上限等。在企业税和关税政策方面，特朗普计划将企业税率从 21% 进一步降低至 15%，但这一优惠仅适用于在美国本土生产的企业。同时，他提出对进口商品大幅提高关税的建议。这些政策充分体现了特朗普通过税收政策促进美国国内生产的意图。

德勤泰国也将持续关注这一政策可能对在泰国投资的外国企业带来的影响，并积极分享相关分析与见解，帮助企业更好地理解政策变化。

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