

Autumn Statement November 2016

2016 年度、秋の財政 演説速報

***PwC 英国 日系企業コンサ
ルティンググループ***



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英国政府は 11 月 23 日、2016 年 Autumn Statement (秋の財政演説)を発表いたしました。本演説では、歳出項目が重視されており、交通機関、住居などのインフラストラクチャーや R&D 活動に 230 億ポンド以上の投資を行うこと等が発表されております。

法人税関連としては、以下の項目が主要な発表内容となっています。株式売却時の免税措置を定めた SSE(Substantial Shareholding Exemption)規定が簡素化されることや、英国法人との課税の公平性の観点から非居住者法人への一定の法人税ルール適用を協議することが発表されております。また、R&D 活動について英国をより魅力的な市場とすべく、R&D にかかる税務環境の調査を今後行うことも発表されております。

すでに 2016 年度予算にて公表されていますが、2020 年 4 月から法人税率が 17%となることや、利息の損金算入制限や欠損金の使用制限などが 2017 年 4 月より適用になることが改めて記載されておりますので、自社への影響時期、金額については再度ご確認ください。

- **corporation tax rate** - It was confirmed that the main rate of corporation tax will be cut to 17% by 2020.
- **Business tax road map** - The government recommitted to the business road map as published at Budget 2016.
- **Interest deductibility** - From April 2017, new rules will be introduced to limit the tax deductions that groups can claim for UK interest expenses.
- **Loss relief** - Legislation will be introduced to restrict the use of carried-forward losses to 50% of profits in excess of £5million. The new rules apply from 1 April 2017. Special rules continue to apply for banks.
- **Bringing non-resident companies' UK income into the corporation tax regime** - The government is considering bringing all non-resident companies receiving taxable income (it is unclear whether this includes gains) from the UK into the corporation tax regime. A consultation will be published on the case and options for implementing this change.
- **Substantial shareholder exemption (SSE)** - Changes will be made, from April 2017, to simplify the rules, remove the requirement for the investing company to be a trading company or a member of a trading group, and provide a more comprehensive exemption for companies owned by qualifying institutional investors.
- **Research & Development (R&D)** - The government will review the tax environment for R&D to look at ways to build on the introduction of the 'above the line' R&D tax credit to make the UK an even more competitive place to do R&D.

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- **Employee Shareholder Status (ESS)** - The income tax and CGT reliefs on shares issued to an employee under an ESS agreement made on or after 1 December 2016 will be withdrawn. Tax relief in respect of shares issued under ESS agreements made before that date is not affected.
 - **Taxation of different form of remuneration**
 - **Salary sacrifice** – From April 2017 the tax and employer National Insurance advantages of salary sacrifice schemes will be removed so that the salary sacrificed is subject to the same tax as cash income. There are exemptions including arrangements relating to pensions, childcare, Cycle to Work and ultra-low emission cars. Arrangements in place before April 2017 will be protected until April 2018, and arrangements for cars, accommodation and school fees will be protected until April 2021.
 - **Valuation of benefits in kind** – the government will consider how benefits in kind are valued for tax purposes, publishing a consultation on employer-provided living accommodation and a call for evidence on the valuation of all other benefits in kind at Budget 2017.
 - **Employee business expenses** – the government will publish a call for evidence at Budget 2017 on the use of the income tax relief for employees' business expenses, including those that are not reimbursed by their employer.

ご質問などございましたら、PwC の貴社担当者もしくは以下まで御遠慮なくお問い合わせ下さい。

【お問い合わせ】

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