

# 2020年度予算案の重要税務論点

“ 今回の財政報告2020年度予算案は、今後予期される新型コロナウイルスの混乱に対し、短期的な緩和対策を示す重要なものである。しかし、これは総選挙後の政府の将来の英国の青写真を精密に示すものでもある。

これは、資金供給方法の詳細が乏しい目から涙が出るような支出計画である。

”

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## 法人税関連



- 2021年4月より大規模法人は、HMRCが指摘をする可能性ある不確実な法律解釈に依拠している税務上の取り扱いを税務当局(HMRC)に対し通知を行わねばならない制度が導入される
- 2020年4月より2%のデジタルサービス税が導入されることが確認された
- 試験研究費特別控除率が2020年4月から13%に増加
- 2020年4月から建物及び構築物に係る年間キャピタルアローワンスが3%に増加
- 2002年以前に創設された無形資産について、2020年7月1日以後に外国企業から取得した場合に、税務上の償却が認められるようになる
- 2022年4月から1トン当たり£200のプラスチックパッケージ税が導入される
- 時限的に、2020年4月から小規模企業に対しビジネスレートの軽減措置が施行される

## 給与源泉税関係



- 国民保険料(NIC)の雇用主控除額(Employment Allowance)が£4,000に増加
- 2024年の目標最低生活賃金を一時間当たり£10.50に設定
- 小規模規模企業は新型コロナウイルスによる法定疾病手当金を従業員一人当たり、14日間まで政府に還付可能
- 新型コロナウイルスに影響を受けた企業に対し、税金繰延措置の延長
- CISスキーム(Construction Industry Scheme)の濫用防止措置の設定

## 個人所得税関係



- アントレプレナー特別控除(Entrepreneurs Relief lifetime allowance)が£10,000,000から£1,000,000に減少
- 相続税、キャピタルゲイン税に大きな変更はない
- 年金拠出金課税控除を受けるための所得上限額が£90,000増額される。これは年間所得£200,000超の個人に影響する
- 非居住者が英国居住不動産を購入する場合、2%の印紙税(Stamp Duty Land Tax (SDLT))の付加税が導入される
- 従業員および個人事業者が国民保険料の納付対象となる基準額が£9,500に増加
- 燃料税及び酒税の据え置き
- 電子書籍及び女性用品について0%の付加価値税(Value-Added Tax (VAT) 率の適用

## 税率、基準額の変更

For further information visit <https://home.kpmg/uk/en/home/insights/2020/02/budget-2020.html>

- |                                  |  |                            |   |
|----------------------------------|--|----------------------------|---|
| — 法人税<br>2020年4月からの法人税率を19%に据え置き | — 所得税、配当税、キャピタル・ゲイン税率に変更はなし                      | — 2020年4月から最低生活賃金を£8.72に増加 | — 年金生涯貯蓄非課税枠(Pension Lifetime Allowance)が£1,073,000に増加 年間控除額は£40,000に据え置き |
| — 雇用主及び従業員に係る国民保険料率に変更はなし        | — 個人所得税の基礎控除額は£12,500, £50,000超の所得に対し40%の所得税率が課税 | — VAT 税率及び基準額に変更なし         |   |

“ This was an essential Budget from a Chancellor on a war-footing providing short term relief for the expected disruption from coronavirus. However, it was also a post-election Government mapping out its blueprint for Britain’s future. It represented an eye-watering spending plan with little detail on how it is to be funded. ”

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## Businesses



- From April 2021 large businesses will have to notify HMRC of tax treatments relying on an uncertain legal interpretation which HMRC is likely to challenge;
- Confirmation that the two percent Digital Services Tax will be introduced from April 2020;
- Rate of the Research and Development Expenditure Credit (RDEC) will increase to 13 percent from April 2020;
- Annual rate of relief for Structures and Buildings Allowance will increase to three percent from April 2020;
- Tax relief will be available for acquisitions from July 2020 of pre-April 2002 intellectual property from overseas companies;
- Plastics Packaging Tax of £200 per tonne to apply from April 2022; and
- Temporary measures will be introduced from April 2020 to extend business rates relief, primarily applying to smaller businesses.

## Employers



- Employment Allowance for NICs increased to £4,000;
- 2024 target for the National Living Wage set at two thirds of median earnings, equivalent to a rate today of £10.50 per hour;
- Small and Medium Enterprises (SMEs) will be able to reclaim 100 percent of Statutory Sick Pay paid for 14 days per employee from the Government due to the coronavirus crisis;
- Expansion of the availability of the “Time to Pay” tax deferral arrangements for businesses impacted by the coronavirus crisis; and
- Measures to prevent non compliant businesses from using the Construction Industry Scheme to claim refunds.

## Individuals



- Entrepreneurs Relief lifetime allowance reduced to £1million from £10 million immediately;
- Despite speculation, no other major changes to Inheritance Tax or Capital Gains Tax were announced;
- The taper threshold for pensions tax relief raised by £90,000 - this should now only impact individuals earning in excess of £200,000 per annum;
- Stamp Duty Land Tax (SDLT) surcharge of two percent introduced for non residents buying UK residential property;
- National Insurance threshold for employees and the self employed increased to £9,500;
- Freeze on fuel and alcohol duties; and
- Reduction of Value-Added Tax (VAT) rate to zero percent on digital publications and female sanitary products.

### Key Rates

- Corporation Tax Rate maintained at 19 percent from April 2020
- Income Tax, Dividend Tax, Capital Gains Tax rates unchanged
- National Living Wage increases to £8.72 from April 2020
- Pension Lifetime Allowance increases to £1.073 million. Annual Allowance remains at £40,000
- Employer and Employee NIC rates unchanged
- Personal Allowance £12,500, 40 percent tax threshold £50,000
- No change in VAT rates or thresholds

For further information visit <https://home.kpmg/uk/en/home/insights/2020/02/budget-2020.html>

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