

财政预算重点盘算



每年的5月份政府都会宣布国家来年的财政预算和实行一系列的新政策。我们这期就和大家探讨一下一些对我们有影响的新政策。

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Small Business 小型公司

首先提一提，在去年预算案宣布规划小型公司门槛从2016年7月1日起已经从原本的200万营业额提升到1000万。更多的公司可以享有小型公司福利了。在之前政府也宣布了小型公司购买的资产如果在2万（原本只有1千）以下可以享有立即报销的新政策将会在2017年6月30日截止并恢复到原本的1千以内。但政府在今年的财政预算案里再次将这优惠又延迟多一年，新的截止日期到2018年6月30日。

The treasurer announced that the instant asset write off available to small business entities for eligible assets costing less than \$20,000 will be extended for a further 12 months to 30 June 2018. This was related to the previous announcements from 1 July 2016 onwards, small business threshold increased from \$2 million to \$10 million.

新的政策还公布2017年5月19日起公司的红利抵免（公司分红）由最初的30%下降到27.5%。同时间小型公司的利润税也在2016-17的税年下调到27.5%。小型公司如果在2017年5月19日之前已经发了有红利抵免的分红就必须重新计算红利抵免然后发一份红利抵免更新的文件给公司所有相关的股东。而且小型公司也会在2017-18税年后每年持续下调直到26%为止。这下调还是会随着每年的财政预算案发布会上有所改变。

The company tax rate for small business has been reduced to 27.5% for 2016-17. This became law on 9 May 2017. Any fully franked dividend declared prior 9 May 2017 at 30% will need to be amended and all company members will need to be formerly informed. At the same time, the company tax rate for small business has also reduced to 27.5% for 2016-17 and it will be reduced gradually till 26% subject to future Federal Budget announcement.

季度报表在2017年7月1日起会全面的简单化。这对小型公司账目记录工作无疑是个大好的消息。简单化后所有小型公司只需要申报以下几项报告：

From 1 July 2017, eligible small businesses will automatically transfer to simpler Business Activity Statement (BAS). With simpler BAS, you only need to report the following GST information:

- G1 Total Sales (G1 季度所有收入)
- 1A GST on Sales (1A 季度收入税)
- 1B GST on Purchases (1B 季度支出税)
- 1H GST instalment (for your instalment clients) (1H选择自动税务分期付款客户) (不常用)

Home Investment 房屋投资者

政府将会在2017年7月1日起限制新房屋家具的折旧计划。也就是说买新的投资房屋时，屋内原本的家具用品将不享有任何折旧优惠。只有之后新买的家具才能折旧。屋内原本家具用品将成为房屋成本内在买卖房屋税里扣除。

The treasurer announced that starting from 1 July 2017, the Government would limit plant and equipment depreciation. This means that owners of a residential property will not be able to claim deductions for plant and equipment purchased by a previous owner of the property. The acquisition of these items will be reflected in the cost base of the property for CGT purposes.

海外房屋投资者在2017年5月9日7.30pm起将不享有主要居民房屋税优惠(CGT main residence exemption) (已拥有房屋者还能享有这优惠直到2019年6月30日)。2017年7月1日起，海外房屋税扣交将从原本的10% 增加到 12.5%。而房屋税扣交门槛将从原本的200万下调到75万。也就是说每卖一间75万以上的房屋就必须扣交12.5%的房屋税。

Foreign and temporary tax residents will not be able to access the CGT main residence exemption from 7.30pm (AEST) on 9 May 2017 (existing properties held prior to this date will still be eligible for the exemption until 30 June 2019). From 1 July 2017, in relation to the foreign resident capital gains withholding (FRCGW) rules, the rate of withholding will be increased from 10% to 12.5% and the CGT withholding threshold will be reduced from \$2 million to \$750,000.

同时间政府也废除了投资者前往投资房屋的所有交通费用的扣税。这些交通费用包括了查看投资房屋，例行保养和收取租金。中介费用将继续享有扣税优惠。

At the same time, the treasurer also announced that deductions for travel expenses related to inspecting, maintaining or collecting rent for a residential rental property will be disallowed. Cost of engaging third parties for property management services will continue to be deductible.

以上这几点只是这次财政预算案里的一些重要改革。这次的预算案还对退休基金进行了大改革，所以拥有一个好的会计公司帮你处理税务上的事务是非常必要的。如果你在这方面需要更多的专业帮助，请随时联系我们。

These are just a few important changes in the Federal Budget announced recently. The Federal Budget also announced a few significant changes to the SMSF rules. Hence, having a good tax agent assisting all your tax matters are increasingly important. We are a Tax Agent company dedicated to help all your tax needs and you are welcome to contact us for any related assistant.



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