

# Taiwan Double Tax Relief Passes US House of Representatives, Progresses to Senate

1 February 2024

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On 31 January 2024, the US House of Representatives [passed](#) legislation ([H.R. 7024](#)) that includes Taiwan double tax relief (see Note 1) on a vote of 357 to 70. Under H.R. 7024, businesses and workers who are in the United States and Taiwan can avoid double taxation.

The Senate will now receive H.R. 7024; however, if they [make changes](#), it will go back to the House of Representatives to agree or make further alterations.

H.R. 7024 was passed in the House of Representatives under [suspension of the rules](#). This procedure is used to fast-track legislation, and under the suspension of the rules, two-thirds of the House of Representatives must vote "yea" in order for the legislation to pass. A suspension of the rules is to avoid a [procedural vote](#), which allows the House of Representatives to temporarily set aside their rules, for example to limit debate time.

*Note 1:* The US-Taiwan Double-Tax Relief Act ([H.R. 5988](#)) was originally proposed in 2023 as an independent piece of legislation; however, the relief was included as a package under H.R. 7024 (see [US Releases Draft Bill to Address Double Taxation in United States and Taiwan \(14 July 2023\)](#), [US House Committee on Ways and Means Approves US-Taiwan Expedited Double-Tax Relief Act \(1 December 2023\)](#)).

*Note 2:* The US-Taiwan Double-Tax Relief Act has been referred to as being [treaty-like](#), for example by the US Senate Committee on Finance. Given the United States acknowledges the One China policy ([IRI0275](#)), there is no tax treaty with Taiwan.