

Taiwan Double Tax Relief Passes US House Ways and Means Committee, Progresses to House Floor Vote

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On 19 January 2024, the US House Ways and Means Committee passed legislation ([H.R. 7024](#)) that includes Taiwan double tax relief (see Note 1). Under H.R. 7024, businesses and workers who are in the United States and Taiwan can avoid double taxation.

After passing the House Ways and Means Committee, the House of Representatives can hold a floor vote on the legislation. The House of Representatives is [currently in recess](#) and will return to regular session beginning 29 January 2024.

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.