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Navigating the ‘One Big Beautiful Bill’: Implications for Global Tax Planning

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Business, Business Owner, From the Top

As the phased implementation of the One Big Beautiful Bill Act (OBBBA) gains momentum in late 2025, it signals one of the most sweeping shifts in U.S. tax legislation in decades. The implications extend well beyond American borders, reshaping global tax planning for individuals and entities engaged with the U.S. tax system. For multinational advisors, private client professionals, and cross-border wealth planners, critical questions emerge: Which tax strategies remain viable? Are current compliance frameworks robust enough for the road ahead?

At the core of OBBBA are significant changes in income thresholds, business deductions, and estate tax rules. The Act makes permanent the 100% bonus depreciation, allowing businesses to fully expense qualifying property acquisitions immediately—a significant incentive for capital investments.

Separately, the Act also expands the thresholds for the Qualified Business Income (QBI) deduction under revised §199A thresholds. This expanded QBI deduction specifically benefits eligible pass-through entities, offering potential tax relief through revised eligibility criteria. These will significantly impact specified service trades or businesses (SSTBs)—including consultancies, law firms, medical practices, and financial advisory firms—requiring heightened strategic approaches in entity choice, operational structuring, and cross-border compliance.

On the international front, the OBBBA redefines several tax concepts. Notably, Foreign-Derived Intangible Income (FDII) has been rebranded as Foreign-Derived Deduction Eligible Income (FDDEI). The related § 250 deduction rate is reduced from 37.5 percent to 33.34 percent, resulting in an effective U.S. tax rate of approximately 13.998 percent on income from certain sales to a foreign person for use outside the U.S. (66.66 percent of the 21 percent corporate rate)—This applies to U.S. companies that export goods or services directly from the United States.

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Further, Global Intangible Low-Taxed Income (GILTI) is replaced by Net CFC Tested Income (NCTI) under amended §951A rules. The reform eliminates the 10 percent QBAI return, capping the § 250 deduction at 40 percent, which yields an effective tax rate of 12.60% applicable to tested income from controlled foreign companies.

Additionally, foreign tax credit rules have become more lenient, reducing certain compliance burdens. Nevertheless, European multinationals should navigate greater complexity in managing their U.S. subsidiaries, while Asian and Latin American corporations with U.S. operations could encounter heightened tax exposures and stringent disclosure requirements.

Moreover, Section 4475 of the OBBBA imposes a 1 percent excise tax effective January 1, 2026, on certain outbound international remittance transfers using cash, money orders, cashier’s checks, or similar instruments. Notably, this excise tax excludes transfers from U.S. bank accounts or those funded through U.S.–issued credit or debit cards. Remittance providers must withhold and remit the tax; failure to do so places compliance obligations directly on financial intermediaries and FINRA members.

The Act also introduces a domestic savings incentive–so-called “Trump Accounts”—providing matched-savings benefits for U.S.–born children between 2025 and 2028. While not a core international provision, wealth planners working with U.S.–connected families should be aware of this benefit when advising on U.S. family structures.

Additional provisions allocate enhanced funding to the Department of Homeland Security and ICE for stricter enforcement of I-9 verification protocols. Multinational firms rotating personnel into the U.S. should therefore review payroll and compliance frameworks to reduce regulatory risks.

Given the phased rollout of the bill, responsiveness becomes paramount. Firms may require innovative strategies to navigate staggered implementation dates from immediate effect to as late as 2029, effectively managing new regulatory risks.

Lastly, intensified IRS enforcement—particularly regarding pandemic-era tax credits—demands rigorous documentation and internal audits. However, the actual effectiveness of increased IRS scrutiny remains uncertain, given substantial agency personnel reductions. Notwithstanding, recent approvals for AI-driven automated enforcement initiatives may mitigate these constraints, compelling foreign entities with past U.S. filings to be prepared accordingly.

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In sum, the impact of the One Big Beautiful Bill Act will be felt not only within our domestic tax boundaries; it has the potential to mark an inflection point for international tax planning. It reshapes compliance landscapes, deal structuring, and cross-border wealth management, setting the stage for new challenges and strategic opportunities.

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If you or your business need guidance navigating the One Big Beautiful Bill Act and understanding its detailed implications, please visit our Book a Consultation page.

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