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使命：
以专业为客户增添价值，
做受人尊敬的财税顾问

愿景：
成为财税服务行业的持续
领跑者，做百年企业

价值观：
永远以客户为中心，专、正、快

MISSION:
*To add value to our
clients and to be respected
tax advisers.*

VISION:
*To be a sustainable leader
in the financial services
industry for 100 years.*

VALUES:
*Always being customer-
centered;
Being professional,
honest and efficient.*



Shanghai



Qingdao

P1 您需要注意的财税新政... *Tax regulations that you should pay attention to...*

1.为贯彻落实修改后的《中华人民共和国个人所得税法》，做好政策衔接工作，财政部、税务总局下发《关于个人取得有关收入适用个人所得税应税所得项目的公告》（财政部 税务总局公告 2019 年第 74 号），文件规定：

①个人为单位或他人提供担保获得收入，按照“偶然所得”项目计算缴纳个人所得税。

②房屋产权所有人将房屋产权无偿赠与他人，受赠人因无偿受赠房屋取得的受赠收入，按照“偶然所得”项目计算缴纳个人所得税。按照《财政部 国家税务总局关于个人无偿受赠房屋有关个人所得税问题的通知》（财税〔2009〕78 号）第一条规定，符合特殊情形的，对当事双方不征收个人所得税。

③企业在业务宣传、广告等活动中，随机向本单位以外的个人赠送礼品（包括网络红包，下同），以及企业在年会、座谈会、庆典以及其他活动中向本单位以外的个人赠送礼品，个人取得的礼品收入，按照“偶然所得”项目计算缴纳个人所得税，但企业赠送的具有价格折扣或折让性质的消费券、代金券、抵用券、优惠券等礼品除外。

2.为支持养老、托育、家政等社区家庭服务业发展，财政部、税务局等 6 部门下发《关于养老、托育、家政等社区家庭服务业税费优惠政策的公告》（财政部公告 2019 年第 76 号），文件规定：提供社区养老、托育、家政服务取得的收入，免征增值税；在计算应纳税所得额时，减按 90% 计入收入总额；本公告自 2019 年 6 月 1 日起执行至 2025 年 12 月 31 日。

1. In order to enforce the Individual Income Tax Law of the People's Republic of China (Amended), the Ministry of Finance and the State Administration of Taxation jointly issued the Public Circular on Taxable Individual Income Items Applicable to Relevant Individual Incomes (MOF SAT PUBLIC CIRCULAR [2019] No. 74), which provides:

① **Individual incomes from providing guarantees to corporate entities or individuals shall be treated as “incidental incomes”** and individual income tax shall be calculated and collected accordingly.

② In the situation where an owner of real estate transfers the ownership of his real estate to another person for free, **the income derived from the real estate received by such person shall be treated as “incidental incomes”** and individual income tax shall be calculated and collected accordingly. However, if the transfer takes place **in a special circumstance** as per Article 1 of the Notice by the Ministry of Finance and the State Administration of Taxation for Individual Income Tax in Relation to Real Estate Received as Gift (CAISHUI [2009]No. 78), **no individual income tax shall be collected from any party concerned.**

③ **The income derived from gifts (including internet red envelopes) given randomly by a corporate entity to individuals other than it's employees in business promotion and advertisement and gifts given by a corporate entity to individuals other than it's employees in annual conferences, symposiums, celebrations or other events shall be treated as “incidental incomes”** and individual income tax shall be calculated and collected accordingly, except the gifts of a price discount nature such as consumption coupons, cash coupons, vouchers and discount coupons.

2. Six ministries and State agencies including the Ministry of Finance and State Administration of Taxation jointly issued the Public Circular for Preferential Tax Policies for Community Services such as Old-Age Care, Nursery and Home Service (MOF PUBLIC CIRCULAR [2019] No. 76) which provides that, effective from June 1, 2019 to December 31, 2025, VAT shall be exempted from incomes from community services such as old-age care, nursery and home services; the total income shall be reduced to 90% when calculating taxable incomes.



2019年6月25日，百福润上海公司顺利举办了企业所得税汇算清缴热点问题及新政解读分享会。来自内外资企业的财务负责人参加了本次会议。

2018年度企业所得税汇算清缴工作已经结束，税务监管大数据时代的来临，对企业纳税申报的合规性提出了更高的要求。任何细微的疏漏，都可能成为日后税务稽查的潜在风险点。这就要求我们企业在处理日常账务中要更加的专业与严谨。百福润针对企业年度所得税汇算清缴工作中遇见的一些问题和疑问，特举办此次分享会。

本次分享会的主讲人、注册会计师郑萍老师重点从纳税调整方面详细地讲解了在年度汇算清缴中应该重点注意事项，分享会上郑萍老师更以实例详细分析了调增调减的案例，生动形象地讲解了各种注意事项和问题，以便在2019年度的日常会计账务处理以及往后年度的汇缴工作中更加严谨合理。分享会还详细讲解了企业日常经营活动中会经常遇到的交通费、餐饮费、住宿费等实务中会计处理与税务处理的问题，以便日常工作中更加能够提前进行合理的纳税筹划。在互动问答环节，参会嘉宾积极踊跃的表达自己的观点，就热点问题进行深入互动与讨论。

针对去年出台的也是大家时下最关心的新个税法，郑萍老师以实例的形式仔细解答了个人所得税预缴与汇缴的各种具体情况，以便个税的纳税人正确的计算自己的税额，提前做好个人所得税的纳税筹划。

本次分享会，我们对2018年最新政策进行回顾，对2019年发展趋势予以展望，通过案例分享进行了重点解析与讨论。在提问环节，企业代表与演讲老师积极互动，并表示此次分享会对企业的帮助很大，受益匪浅。



A symposium for annual settlement of corporate income tax and understanding of new fiscal policies was held in Brighture (Shanghai) on June 25, 2019, which attracted CFOs from domestic and foreign-funded enterprises.

The final settlement of corporate income tax for 2018 has finished, and **the era of big data for financial supervision has come. Tax returns must be prepared in stricter compliance with tax rules and regulations and every effort must be made to avoid omission which may become potential risk in subsequent tax audits.** Enterprises are required to be more professional and rigorous in handling daily accounting. This symposium was held to address some common problems in annual settlement of corporate income tax.

Grace Zheng, a CPA and the resource person for the symposium, illustrated in great detail the do's and don'ts in annual settlement of corporate income tax from the aspect of tax adjustment. **She made case-analysis on tax adjustment and explained vividly the points of attention and problems to help the audience to take more rigorous and rational measures in daily accounting in 2019 and the final annual settlement in the years to follow.** The symposium also dealt with the common problems in connection with such expenses as transportation, catering and accommodation in the daily operation of the enterprises to help them prepare reasonable tax plans in advance. The audience gave their points of view during the Q&A and discussed in depth the hot issues.

At last, Grace Zheng answered questions over the most-concerned new individual tax regime and gave examples to support her explanations, especially questions for the prepayment and final settlement of individual tax. Her answers helped the taxpayers to calculate correctly the amount of individual income tax to be paid and to make tax plans in advance.

The latest policies enacted in 2018 were reviewed, the trend in 2019 was analyzed and key points of attention were discussed on this symposium. The audience gave their points of view and interacted with the resource person during the Q&A and expressed their gratitude to Brighture for the benefits they enjoyed.

2019年6月28日14:00至16:00，百福润财税青岛公司在市南办公室举行了2019年第6期老板沙龙活动，沙龙主题为“外贸企业财务风险管理”。

本期老板沙龙由百福润财税崂山部经理、张晓韵老师主讲，张老师在百福润财税有7年工作经验，有深厚的理论功底和丰富的实践经验。

张老师结合实际案例对外贸企业经营过程中常见的7类涉税风险进行了提示并给予了相应的建议。①针对发票风险，企业应加强对供应商的调查，与诚信守法经营的供应商合作，确保业务过程中资金流、发票流、物流的三流一致。②税务机关一般以“谁出口，谁收汇、谁退税、谁负责”为原则，禁止企业以“假自营、真代理”的方式出口并申报退税。如果税务机关做出了追缴出口退税款、暂不办理、视同内销等决定，这些不利后果通常都将由名义上的出口商来承担。为了避免潜在的税务风险，建议出口企业按照出口退税管理规定申报退税，保证货物真实交易和出口。③如果生产企业或供货企业被税务机关认定为“产能不足”，则生产企业或外贸企业会面临虚开嫌疑，请企业慎重选择供货商，核查其生产能力，并关注交易过程的动态追踪。④注重单证备案。⑤账面收入与海关传送至税务局的收入要保持一致，不一致的应有正当合理的理由。⑥如运杂费比重较大，企业应选择银行转账付款，整理好运费发票、运费合同同期资料备查。⑦避免出现进项发票“一票两用”的情况，严格区分内销、外销对应的采购发票。

From 14:00 to 16:00 on June 28, 2019, Brighture held the 6th salon for 2019 in Shinan Office under the theme of “Financial Risk Management for Foreign Trade Businesses”.

The resource person for this event was Amy Zhang, Manager of Laoshan Department, who has 7 years' working experience in Brighture and profound theoretical basis and vast practices.

Amy Zhang provided reminders and some advice in connection with 7 common categories of tax-related risks in foreign trade businesses: ① Regarding risks in connection with invoices, businesses should intensify investigations on suppliers and cooperate only with honest and law-abiding ones and guarantee the consistency of fund flow, invoice flow and goods flow. ② Tax authorities operate in the principle of “he who exports shall collect payment and he who enjoy duty refunds shall be held responsible”, and forbid enterprises from the malpractice of “agent in name but self-exporter in deed”, i.e., to export and declare duty rebate. If the tax authorities make such decisions as recovery of export refund, suspension of rebate or treating the export as domestic sales, it is the nominal exporters who usually bear the consequences. Therefore, in order to avoid potential tax risks, export businesses should declare duty rebate according to the rules and regulations and guarantee the authenticity of the export transaction. ③ In case a manufacturer or supplier is adjudged by tax authorities with “insufficient production capacity”, the manufacture or exporter will become a suspect of falsely issuing invoices. An enterprise should therefore select suppliers prudently, verify their production capacities and pay attention to the details in the process of transaction. ④ Attach due importance to filing documents and certificates. ⑤ Make the book income in line with the amount transferred by the Customs to the tax authorities, and prepare reliable reasons for discrepancy if any. ⑥ If the amount of freight and miscellaneous charges is large, payment should be made through bank accounts and freight invoices and contracts should be prepared for check-up. ⑦ Avoid the situation of “one invoice for two input items” and strictly distinguish invoices for domestic and export purchases.



2019年6月29日，来自上海、青岛两地近70名百福润财税成员相聚于青岛市南办公室，共同开展2019年中总结会议。

充实忙碌的日子总是过得很快，在上半年的时间里，百福润财税的全体同仁在各自的岗位上兢兢业业勤勤恳恳，取得了一定的成长进步。运营支持部经理程老师、客户发展部经理孙老师、平台副总经理臧老师、审计部经理郭老师、欧美业务部兼客户关怀部经理 Susan 老师、国际业务部林老师就上半年的工作进行总结，分析成绩与不足，明确了下半年要继续努力提升的具体方案。



接下来公司对上半年表现优异的团队和员工给予表彰，他们深入理解并践行了“老带新、传帮带、专正快”的企业文化，在工作中起到了引领带头的作用。

中午大家齐聚海底捞，品味美食，举杯畅饮，尽情享受欢聚时光。



企业文化就是企业发展的 DNA，决定了公司的性格和命运。文化为我们指明了方向，同时也为我们提供了方法论，细致到如何进行及时即时的有效沟通等方方面面。

百福润财税历来重视员工企业文化的培训，每次年中总结会也是企业文化的学习会。通过不断的学习和复习，让团队的每位成员都深刻的认同企业文化，将文化融入血液，内化为精神力量，并在日常工作中，言行举止中，践行企业文化。

On June 29, 2019, nearly 70 staff members of Brighture from Qingdao and Shanghai gathered in Shinan Office in Qingdao for the 2019 Mid-Year Review Conference.

Busy days go by quickly, and in the first half of this year, staff members made some achievements and progresses through their hard work. Ms. Cheng, Manager of Operation Support Department, Ms. Sun, Manager of Client Development Department, Ms. Zang, Platform Deputy General Manager, Mr. Guo, Manager of Audit Department, Susan, Manager of European and American Department and Client Care Department and Ms. Lin, International Business Department, reviewed the operation for the first half of this year, analyzed achievements and shortcomings, and highlighted the improvement programs for the second half of this year.



The outstanding teams and individuals of the first half of this year were commended on the conference for their merits and the understanding and practice of corporate culture which encourages old employees to foster new ones, promotes mutual assistance and emphasizes professionalism, correctness and speed, and the leading roles they played in the operation.

At noon, the attendees had luncheon at Haidilao Hotpot and enjoyed a good time there.

Corporate culture is the DNA for a business that decides its character and destiny. Culture is our guide and serves as methodology covering all aspects such as effective and real-time communication.

Training on corporate culture has been an important strategy in Brighture, and each Mid-Year Review Conference is a workshop for promoting corporate culture which helps each team member identify with it through repeated training and promotion. Now, corporate culture has been infused into the blood and transformed into the spiritual power of the employees who practice such culture in their daily work and demonstrate it in their manner.

P4 年中总结会议 Mid Year Summary Meeting



每个人结合自身的实践经验对文化都有深刻的领悟。大家积极的分享了自己对文化感悟最深刻的一条及背后的原因，各抒己见，和而不同，有的认为“专正快”最重要，有的对“反求诸己”领悟最深，有的同事感受到了“没有完美的个人，只有完美的团队”要加强团队合作。大家对平台给予的帮助支持满怀感恩，爱出者爱返，福往者福来。同事们在分享时还结合了实际案例，很有感染力，每个人都从他人的分享中受益，感受到了集体的智慧和力量。

在企业文化的学习及分享过后，就进入了团队抢答的环节，对大家企业文化的理解及掌握的情况进行实时测试。大家纷纷举手抢答，场面十分热烈。



上半年取得的成绩已经是过去式，我们总结的意义是为了更好地指导我们的未来，我们要不断前行，实现我们的社会价值。

我们作为专业人士，要坚持 4 个原则，①在任何情况下要为工作本身着想，不会因其他事情影响该做的事；②遵守流程、行业规范及职业道德，做人要正直；③把不经意的事情做的比别人更好；④要有成体系的知识系统而不是一两项技能。坚持做到如上原则，我们才能成为更加受人尊敬的财税顾问。

我们要敬天爱人，在职场中不断修炼，做好六项精进。希望团队在做好专业的同时，向客户传递幸福和正能量，让客户因为我们有我们而更加美好。

百福润财税 2019 年中总结会已经圆满结束，下半年百福润财税人会持续进步提升，并继续与您携手同行，风雨同舟！

Every one has profound understanding of the corporate culture based on his/her practice. They shared the deepest points of their understanding and the reasons behind, each having his/her particular point of view while all sharing the common principle. Some held that “professionalism, correctness and speed” are the most important aspects, some believed in “seeking the cause in oneself”, while others thought that “there are no perfect individuals, only perfect teams” and emphasized teamwork spirit. Everyone was grateful to the Platform for the assistance received. “Love returns to those who give it, and blessings come to those who share it”. The attendees cited appealing cases to support their argument during the discussion. Each one had learnt something from others and benefited from the collective intelligence and strength.

Thereafter, the conference came to the answer-race stage which was designed to test the understanding of the corporate culture. Attendees vied to answer questions in a hectic manner.



The first half-year has been over and our review will guide us to make higher endeavor in the days to come. We're determined to forge ahead to realize our social values. As professionals, we shall uphold the following principles: ①Think of the work itself in any case and not be bothered by anything else; ②Observe the workflow, industrial norms and professional ethics, and be honesty; ③Do things better than others no matter how insignificant they are; ④ Master systematic knowledge instead of one or two skills. We can only become more respectable financial and tax consultants when we uphold these principles.

We must respect the Mother Nature and love the people, keep practicing in our professional career, and strive for the goal of six refinements. It is our wish to deliver happiness and positive energy to our esteemed clients and enhance their livelihood through our services.

The curtain for Brighture 2019 Mid-Year Review Conference has been dropped, and our accountants will continue to upgrade their services and walk hand in hand with your through thick and thin.

P6 与百福润 的合作 Working with Brighture

捷荟信息技术（上海）有限公司
（以下简称捷荟大数据）成立于 2014
年 5 月，是国内首家专为餐饮行业提供
数据中心和大数据解决方案的供应商。

捷荟大数据独创的选址模型、舆情
模型、营销模型、菜品模型等二十余种
分析模型，成功服务于如王品、味千、
真功夫、望湘园、西贝等国内百强企业
和上百家连锁知名餐饮品牌。

团队将大数据技术和餐饮管理知识
结合，用互联网产品思路服务快速发展的
连锁餐饮，是商业模式和跨学科技术的
创新，4 年时间已经成为细分行业第
一名。

百福润财税咨询为企业提供财税外
包、财税顾问等服务，解答企业的财税
相关问题，帮助企业防控财税风险，做
企业的成长伙伴。

Megameta Information technology (Shanghai) Co., Ltd
(hereinafter referred to as Megameta) was established in May
2014, it is the first domestic provider of data centers and big
data solutions for the food and beverage industry.

More than 20 kinds of analysis models such as site selection
model, public opinion model, marketing model and dish model
created by Megameta have successfully served the top 100
domestic enterprises such as Wowprime, Ajisen, Zkungfu,
Southmemory, Xibei, and hundreds of well-known restaurant
brands.

The team combines big data technology and catering
management knowledge, and uses the Internet product ideas to
serve the rapid development of chain catering. It is the innovation
of business model and interdisciplinary technology, and has
become the first in the industry in 4 years.

Brighture provides such services as finance and tax service
outsourcing, finance and tax consultation, solutions to finance and
tax problems, helps businesses to prevent and control finance and
tax risks, and is willing to be a partner of the enterprise in business
growth.



Key Dates

百福润财税青岛 2019 年第 7 期老板沙龙

主题：企业出口退税安全及风险防控

时间：2019 年 7 月 26 日星期五

14:00 至 16:00

地址：百福润财税市南办公室

Event: the 7th Brighture Salon gathering in Qingdao

Topic: Risk prevention and control & Safety for tax
refund of exporting

Time: 14:00 to 16:00, July 26, 2019

July 26, 2019 (Friday)

Address:Shinan Office of Brightue

Brighture's answers to hot topics

P7

百福润同仁司龄:

- 张璐 (日本部, 中级会计师)
- 入司 11 周年

Work anniversary at Brighture:

- Jessie Zhang (Japanese Dept, Intermediate Accountant)
- 11 years

Q: 境外 A 公司 (在中国境内未设立机构、场所, 无代理人) 派人在境内向我公司提供了技术指导服务, 现我公司需向 A 公司支付服务价款共计 50 万元, 支付时需要履行哪些涉税手续? 需要代扣代缴增值税和企业所得税吗?

A: 根据规定, 境外 A 公司获得的收入属于境外机构或个人从境内获得的服务贸易收入, 金额超过 5 万美元且需办理和提交《备案表》, 因此, 该公司应按规定办理对外支付税务备案。

《中华人民共和国企业所得税法》第三条第三款规定“非居民企业在中国境内未设立机构、场所的, 或者虽设立机构、场所但取得的所得与其所设机构、场所没有实际联系的, 应当就其来源于中国境内的所得缴纳企业所得税。” 该公司应为 A 公司应代扣代缴企业所得税。

根据财税〔2016〕36 号附件 1 在中华人民共和国境内销售服务、无形资产或者不动产 (以下称应税行为) 的单位和个人, 为增值税纳税人, 应当按照本办法缴纳增值税。根据上述规定, 该公司支付境外 A 公司服务费用的行为属于购买方在境内, 发生在境内的服务, A 公司应按在境内销售技术服务的相关规定缴纳增值税。该公司应为 A 公司应代扣代缴增值税

Q: My company received technical services provided in the territory of China by the staff assigned by Company A, an overseas business that has not set up institutions, establishments or agents in China. We need to pay Company A an total of RMB 500,000 for the services received. What tax-related formality shall we follow when effecting the payment and, if we should withhold VAT and corporate income tax?

A: Subject to relevant laws and regulations, the income received by Company A belongs to service and trade revenue received in the territory of China by overseas institutions or individuals which, if it is in excess of USD 50,000, must be filed with government authorities. **Therefore, your company should file with competent authorities for outbound payment.** Article 3 of the Corporate Income Tax Law of the People's Republic of China provides: "Where non-resident enterprises that have not set up institutions or establishments in China, or where institutions or establishments are set up but there is no actual relationship with the income obtained by the institutions or establishments set up by such enterprises, they shall pay enterprise income tax in relation to the income originating from China." Therefore, **your company should withhold the corporate income tax from the payment to Company A.**

Subject to Appendix 1 of Document CAISHUI [2016], an entity or individual selling services, intangible assets or immovable properties (hereinafter referred to as "taxable activities") in the territory of China shall be a VAT payer and should pay VAT according to this Regulation. In your scenario, the services were provided in China to a buyer in China, therefore, **VAT should be paid for the payment by your company to Company A for the services provided by it.**

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