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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  
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, efficient.*

## 您需要注意的财税新政... *Tax regulations that you need to be aware of...*

1. 为鼓励污染防治企业的专业化、规模化发展, 更好支持生态文明建设, 财政部、税务总局、国家发展改革委、生态环境部, 联合下发《关于从事污染防治的第三方企业所得税政策问题的公告》(财政部 税务总局 国家发展改革委 生态环境部公告 2019 年第 60 号), 对符合条件的从事污染防治的第三方企业减按 15% 的税率征收企业所得税。本公告所称第三方防治企业是指受排污企业或政府委托, 负责环境污染治理设施(包括自动连续监测设施)运营维护的企业。

2. 为支持脱贫攻坚, 财政部、税务总局、国务院扶贫办下发《关于企业扶贫捐赠所得税税前扣除政策的公告》(财政部 税务总局 国务院扶贫办公 2019 年第 49 号), 规定: 自 2019 年 1 月 1 日至 2022 年 12 月 31 日, 企业通过公益性社会组织或者县级(含县级)以上人民政府及其组成部门和直属机构, 用于目标脱贫地区的扶贫捐赠支出, 准予在计算企业所得税应纳税所得额时据实扣除。“目标脱贫地区”包括 832 个国家扶贫开发工作重点县、集中连片特困地区县(新疆阿克苏地区 6 县 1 市享受片区政策)和建档立卡贫困村。企业同时发生扶贫捐赠支出和其他公益性捐赠支出, 在计算公益性捐赠支出年度扣除限额时, 符合上述条件的扶贫捐赠支出不计算在内。

3. 《关于扶贫货物捐赠免征增值税政策的公告》(财政部 税务总局 国务院扶贫办公 2019 年第 55 号), 规定: 自 2019 年 1 月 1 日至 2022 年 12 月 31 日, 对单位或者个体工商户将自产、委托加工或购买的货物通过公益性社会组织、县级及以上人民政府及其组成部门和直属机构, 或直接向无偿捐赠给目标脱贫地区的单位和个人, 免征增值税。

1. To incentivize specialization and large-scale development and support ecological civilization construction, the MOF, SAT, NDRC and MEE jointly issued the Announcement on the Third Party Enterprise Income Tax Policy Concerning Pollution Prevention and Control (Announcement No.60 [2019]), **granting a 15% income tax rate on eligible third-party enterprises.** The third-party prevention and control enterprises refer to companies commissioned by pollutant discharging companies or governments to operate and maintain environmental pollution control facilities (including automatic and continuous monitoring).

2. To support poverty alleviation, the MOF, SAT and PAOSC jointly promulgated the Announcement on Policies Concerning the Deduction of Donations Made by Enterprises for Poverty Alleviation before the Payment of Enterprise Income Tax (Announcement No. 49 [2019]), providing that from Jan. 1, 2019 to Dec. 31, 2022, the expenditures of donations made by enterprises through public welfare organizations, or county-level governments and their component departments for poverty alleviation in target areas **are allowed to be deducted at amounts actually incurred when calculating taxable enterprise income tax.** The “target areas” include 832 key counties concentrated destitute poverty-stricken areas (including 6 counties and 1 city in Aksu, Xinjiang) and registered villages. Where the expenditures of donations for poverty alleviation and other public welfare purposes are simultaneously incurred, the former donations are excluded when calculating deductible amounts for expenditures of public-welfare donations.

3. The Announcement on Value-added Tax Exemption Policy for Goods Donated for Poverty Alleviation (Announcement No. 55 [2019] of MOF, SAT and PAOSC) provides that from Jan. 1, 2019 to Dec. 31, 2022, **companies or individual businesses donating self-produced, commissioned or purchased goods through public welfare organizations, or county-level governments and their component departments, or directly to units and individuals in target areas for will be exempted from value-added tax for the donation.**

2019 年 4 月 26 日 17:00 至 18:00, 百福润财税青岛公司通过喜马拉雅直播的方式举行了 2019 年第 4 期老板沙龙活动, 沙龙主题为“最新财税新政解读”。

本期老板沙龙由百福润财税欧美三部经理、中级会计师张翠云老师主讲, 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。

张老师梳理了近期的 7 个热点新政, 并进行了一一解读。

针对于企业普遍关注的海关总署发布的《关于特许权使用费申报纳税手续有关问题的公告》(2019 年第 58 号公告), 张老师细致的解读了公告的背景、内容。对于特许权是否应税, 关键看是否同时符合两个条件: 1. 特许权使用费与进口货物有关, 2. 特许权使用费的支付构成进口货物向中国境内销售的条件。纳税义务人在货物申报进口时已支付应税特许权使用费的, 已支付的金额应填报在报关单“杂费”栏目。无需填报在“总价”栏目。海关按照接受货物申报进口之日适用的税率、计征汇率, 对特许权使用费征收税款。

纳税义务人在货物申报进口时未支付应税特许权使用费的, 应在每次支付后的 30 日内向海关办理申报纳税手续, 并填写《应税特许权使用费申报表》。海关按照接受纳税义务人办理特许权使用费申报纳税手续之日货物适用的税率、计征汇率, 对特许权使用费征收税款。

对其他热点问题, 如企业集团内单位(含企业集团)之间的资金无偿借贷行为, 免征增值税; 生产生活服务业纳税人进项税加计抵减的细节; 旅客运输抵扣凭证的种类、计算方式及申报表填报方法等, 张老师也进行了专业的解读, 让客户朋友们了解到了企业可以运用的政策红利, 对于企业进行纳税筹划, 合规降低企业税负起到了指导作用。

From 17:00 to 18:00 on April 26, 2019, Brighture Qingdao held its 4th Salon event of the year themed in “interpretation of the newest taxation policies” by means of live streaming on the Ximalaya platform.

The main speaker of the Salon was Ms. Martina Zhang, the manager of 3<sup>rd</sup> International Dept. and an intermediate accountant. With 7 years' work experience in Brighture, Ms. Zhang possesses deep knowledge of theory and practice. Ms. Zhang provided a one-by-one interpretation of the 7 key policies issued very recently.

Given the fact that much attention has been drawn to the *Announcement on Issues Concerning the Formalities for the Filing of Royalty Tax Returns* (Announcement No. 58 [2019]) issued by the General Administration of Customs, Ms. Zhang provided a detailed interpretation on the background and content of the Announcement. Two conditions must be simultaneously met to determine whether royalties are taxable: **1. The royalty is related to imported goods; 2. The payment of royalty constitutes a condition for imported goods to be sold in China.** If a taxpayer has paid the taxable royalty by the time of import declaration, **the payment amount should be filled in the “Miscellaneous Expenses” field on the declaration form.** The “Total Price” field should be omitted. The customs dept. **levies tax on royalties based on the applicable tax and exchange rates of the date when goods declaration is received.**

If a taxpayer has **not paid the taxable royalty by the time of import declaration, the royalty tax should be declared in the customs dept. within 30 days after each payment and the Application Form of Taxable Royalties should be filled.** The customs **levies tax on royalties based on the applicable tax and exchange rates of the date when goods declaration is received.**

Ms. Zhang also delivered professional insights into other hot topics concerning the exemption of value-added tax for interest-free loans between entities inside an enterprise group (including enterprise groups), as well as the types, calculation and form-filling methods regarding to deduction vouchers associated with transportation services for passengers. These interpretations helped customers gain a keen understanding of the these policies, and played a guiding role for enterprises to plan their tax payment and reduce tax burdens in a compliant way.

## 百福润 青岛 老板 沙龙 *Brighture Salon in Qingdao*





2019 年 4 月 28 日，百福润财税上海公司成功举办了企业所得税汇算清缴热点问题及新政解读分享研讨会。

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。2018 年度企业所得税汇算清缴工作正在紧密的进行中，通过我们与客户的日常交流和反馈情况了解到大家十分关注企业所得税汇算清缴热点问题和最新政策对汇算清缴的影响及应对办法。

为此，百福润财税上海公司举办此次分享会，旨在帮助客户及时全面了解企业所得税重点政策、最新增值税改革优惠政策，对企业所得税汇算清缴和进行合理税收筹划。百福润财税宋士青老师结合近几年的汇算清缴实操经验，讲解汇算清缴过程中遇到的重点难点问题，对最新政策进行了全面梳理，从认识企业所得税、企业所得税计算方式及注意点、汇算清缴申报前后注意事项等几个内容进行分享，帮助企业利用政策充分降低税负以及可能面临的税务风险，并与参会嘉宾就热点问题进行深入讨论。

本次研讨会，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，对税务稽查的热点问题，进行了深入的分析探讨。在提问环节，企业代表与主讲老师积极互动，并表示此次分享会对企业的帮助很大，受益匪浅。

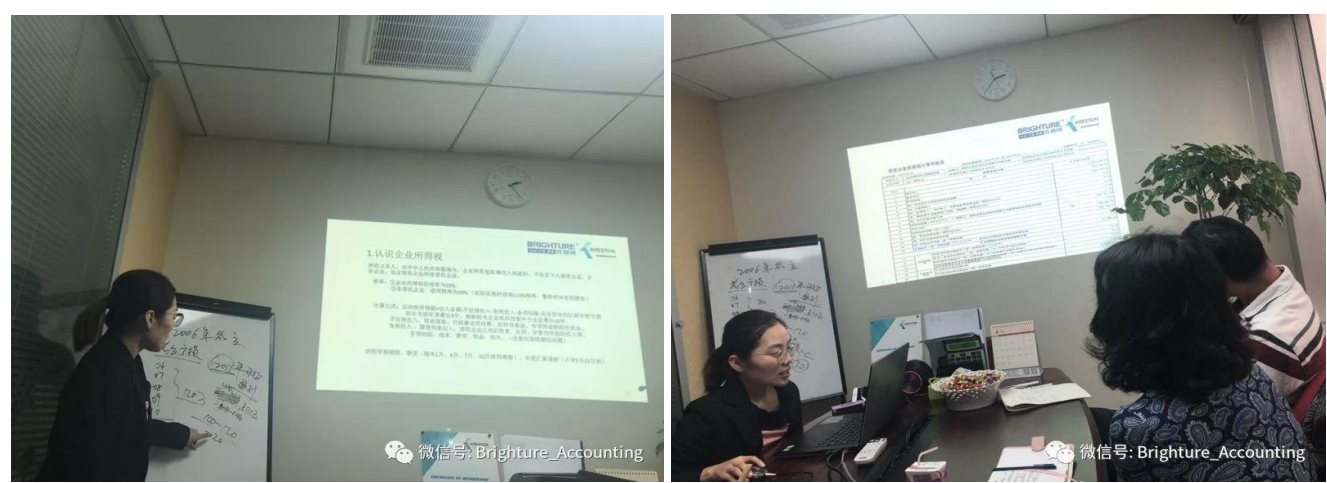
On April 28, 2019, Brighture Shanghai Office successfully held a salon on hot issues concerning corporate income tax settlement and the interpretation of new policies.

The big data era of tax regulation has proposed a higher requirement on the compliance of corporate tax declaration. Any tiny omissions may become potential risk points in future tax audits. We have communicated with our clients and collected their feedback during the corporate income tax settlement of 2018, which is currently in progress, and found a widespread concern over hot issues of corporate income tax settlement, as well as learned about the impact of and the corresponding solutions for the latest policies on tax settlement.

Therefore, Brighture Shanghai organized this sharing salon to help our customers timely understand the key policies of corporate income tax and the latest preferential policies made in VAT reform, in order to settle the corporate income tax and make tax planning on a rational basis. Ms. Eileen Song, an expert from Brighture, expounded the major and tough problems in tax settlement based on her practical experience accumulated in recent years and comprehensively categorized the latest policies. The lecture covered the calculation of corporate income tax and relative highlights, notices before and after-tax settlement and declaration, etc. We hoped to help companies reduce their tax burdens by virtue of policies and tackle their potential risks. A hot discussion on the popular issues was sparked among the lecturer and participants.

At the salon, we gave a retrospect to the latest policies of 2018 and forecasted the development trend in 2019. The in-depth analysis and discussion were implemented on the hot issues of tax audit through case studies. In the Q&A part, corporate representatives actively interacted with the lecturer and showed that the salon would greatly benefit their companies.

百福润  
上海  
老板  
沙龙  
Brighture  
Salon in  
Shanghai



# 与百福润的合作 Working with Brighture



北京泰派斯特电子技术公司（以下简称“泰派斯特”）成立于1997年，是国内较早从事电磁兼容（EMC），防电磁泄漏（TEMPEST）的专业公司，旨在为客户提供多样化的电磁兼容产品和一站式电磁兼容解决方案。

泰派斯特拥有一支从事多年 EMC、TEMPEST 的专业团队，多年来专注于军工电磁兼容和防护领域，在航空、航天、兵器、船舶、中电等军工领域具有丰富的实战经验；并组建了囊括数名业内知名的 EMC 理论、EMC 应用、EMC 实操等领域的专家教授团队及专门的整改团队，拥有数名经验丰富的整改工程师，一站式服务，整改方案确保可落实，并可提供所有整改过程中使用的屏蔽材料、滤波器件、防护器件等。泰派斯特建有一个专业的 EMC 预测试实验室，并与国内各大 EMC 实验室均建立了战略合作关系，为用户提供大系统级、小系统级、设备级和 PCB 板级的 EMC 设计、应用和整改方案。涵盖电磁兼容电气设计方案、结构屏蔽设计方案、整车电磁兼容方案、整机电磁兼容方案、雷电防护方案、高能辐射防护方案等。泰派斯特全方位的指导规范、严格的管理流程、先进的检测设备，旨在为客户提供高质量的产品和服务。

百福润财税根据泰派斯特的需求，提供常年财税咨询顾问服务，规范企业财务核算，为企业步入资本市场夯实基础。

Founded in 1997, Beijing Tempest Electronic Technology Co. (“Tempest”) is one of the earliest companies specializing in electromagnetic compatibility and tempest technologies in China. The company is committed to providing a wide range of electromagnetic compatible products and one-stop electromagnetic compatible solutions.

Supported by a professional team with years’ worth of experience in EMC and TEMPEST, the company has been dedicated for years to the electromagnetic compatibility and protection in the military industry and distilled profound experience while servicing customers like the AVIC, CASC, CNGC, CSSC, CETC and other military corporations. Additionally, the company has also established a professional team and a dedicated rectification team made up of a number of industry-renowned experts in EMC theories, applications and practices and multiple highly experienced engineers, to provide one-stop services, ensure the implementation of rectification solutions and provide shielding materials, channel drop filters and protective devices. By building a specialized EMC pre-test laboratory, Tempest has been able to establish strategic partnerships with major EMC laboratories in China and provide users with EMC design, application and rectification solutions at large-, small-scale and equipment-scale levels. Tempest’s solutions cover EMC design for electric equipment, structural shielding design, EMC design for CBUs, lighting protection and high-energy radiation protection. Tempest maintains all-round guiding specifications, stringent management flows and advance testing equipment with a view of providing high-quality products and services for its customers.

Brighture tailored its services to the needs of Tempest. By providing taxation consultancy services, and standardizing accounting, Brighture helps Tempest to lay a solid foundation to step into the capital market.



## Key Dates

百福润财税青岛 2019 年第 5 期老板沙龙

主题：最新财税新政解读

时间：2019 年 5 月 31 日星期五

14:00 至 16:00

地址：百福润财税市南办公室

Salon: The 5<sup>th</sup> Brighture Salon in Qingdao

Topic: Interpretation of newest taxation policies

Time: 14:00 to 16:00

May 31, 2019 (Friday)

Address: Shinan Office of Brighture

## Brighture's answer to hot topics

**Q:** 某合伙企业 2018 年度取得各项所得 100 万，经合伙人商议决定当年度对所得不进行分配，A 公司是该合伙企业的法人合伙人。2018 年度汇缴 A 公司应如何处理？

**A:** 根据《财政部、国家税务总局关于合伙企业合伙人所得税问题的通知》（财税〔2008〕159 号）第二条规定，合伙企业以每一个合伙人为纳税义务人。合伙企业合伙人是自然人的，缴纳个人所得税。合伙人是法人和其他组织的，缴纳企业所得税。同时该文件第三条规定，合伙企业生产经营所得和其他所得采取“先分后税”的原则。也就是说，前款所称生产经营所得和其他所得，包括合伙企业分配给所有合伙人的所得和企业当年留存的所得（利润）。因此，即使合伙企业不分配所得，A 公司也应根据财税〔2008〕159 号文件中的相关规定计算缴纳企业所得税。

**Q:** One partnership enterprise obtained 1 million income in 2018. After a discussion, partners of the company decided not to distribute income of the year. Company A is a corporate partner of the said company. How should the company A handle its final settlement for the year 2018?

**A:** According to provisions of Article 2 of *Circular of the State Administration of Taxation on the Issue of Income Tax on Partnership Enterprises* (Caishui No. 159 [2008]), each partner in a partnership enterprise shall be regarded as a taxpayer. Partners who are natural persons should pay Individual Income Taxes. While partners who are corporates or other organizations should pay Corporate Income Taxes. In the meantime, the third article of this Circular also provides that **the “Distribute first, then pay tax” principle should be followed for a partner enterprise’s income from production and operation and other incomes.** In other words, the income from production and operation and other incomes stated earlier include incomes that the partner enterprise distributed to all partners and the incomes (profit) reserved by the enterprise for the year. Therefore, **even if the profit is not distributed, company A still needs to calculate and pay its Corporate Income Tax in accordance with the Caishui No. 159 [2008] document.**

## 百福润同仁司龄:

- 郝富云（客户发展部）  
– 入司 9 周年
- 兰泽华（国内一部，中级会计师）  
– 入司 8 周年
- 刘全蓉（客户发展部）  
– 入司 6 周年
- 陈琪（运营支持部）  
– 入司 3 周年
- 林嘉（国际业务部总经理）  
– 入司 1 周年
- 李永慧（日本部）  
– 入司 1 周年

## Work Anniversary at Brighture:

- Sherry Xi (Customer Development Dept)  
– 9 years
- Cherries Lan (Chinese Dept.1, Intermediate Accountant)  
– 8 years
- Rita Liu (Customer Development Dept)  
– 6 years
- Camille Chen (Operation Support Dept)  
– 3 years
- Jamie Lin (Director of International Business)  
– 1 year
- Eva Li (Japanese Dept.)  
– 1 year

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