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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,  
老带新、传帮带、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 willing to share;  
Being professional,  
honest, efficient.*

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

1. 为进一步支持小微企业发展, 财政部、税务总局下发《关于实施小微企业普惠性税收减免政策的通知》(财税〔2019〕13号), 文件规定:

- ①对月销售额 10 万元以下(含本数)的增值税小规模纳税人, 免征增值税。
- ②对小型微利企业年应纳税所得额不超过 100 万元的部分, 减按 25% 计入应纳税所得额, 按 20% 的税率缴纳企业所得税; 对年应纳税所得额超过 100 万元但不超过 300 万元的部分, 减按 50% 计入应纳税所得额, 按 20% 的税率缴纳企业所得税。
- ③上述小型微利企业是指从事国家非限制和禁止行业, 且同时符合年度应纳税所得额不超过 300 万元、从业人数不超过 300 人、资产总额不超过 5000 万元等三个条件的企业。

2. 国家税务总局《关于小规模纳税人免征增值税政策有关征管问题的公告》(国家税务总局公告 2019 年第 4 号)规定:

- ①适用增值税差额征税政策的小规模纳税人, 以差额后的销售额确定是否可以享受免征增值税政策。
- ②转登记日前连续 12 个月(以 1 个月为 1 个纳税期)或者连续 4 个季度(以 1 个季度为 1 个纳税期)累计销售额未超过 500 万元的一般纳税人, 在 2019 年 12 月 31 日前, 可选择转登记为小规模纳税人。

The Ministry of Finance and State Administration of Taxation jointly released the "Notice for Implementation of Inclusive Tax Reduction and Exemption Policy for Small and Low-profit Enterprises" (CAISHUI [2019] No.13) to further support the development of small low-profit enterprises. The Notice stipulates that:

- ① **Small-scale VAT taxpayers with monthly sales below RMB 100000 (including RMB 100000) are exempt from added-value tax.**
- ② **For the portion of the annual taxable income of a small low-profit enterprises that don't exceed 1 million yuan, the taxable income shall be deducted to 25%, and the enterprise income tax shall be paid at the tax rate of 20%; For the portion of the annual taxable income exceeding 1 million yuan but not exceeding 3 million yuan, the taxable income shall be deducted to 50% and the enterprise income tax shall be paid at the rate of 20%.**
- ③ **The small and low-profit enterprises mentioned above refers to the enterprises engaged in the industry that aren't restricted or prohibited by the state, which also meets three conditions: the annual taxable income shall not exceed 3 million yuan, the number of employees shall not exceed 300 people, and the total assets shall not exceed 50 million yuan.**

2. The "Public Circular for Collection and Management Issues in Respect of VAT Exemption Policy for Small-scale Taxpayers" (SAT PUBLIC CIRCULAR [2019] No. 4) released by the State Administration of Taxation (SAT) stipulates that:

- ① **For eligible small-scale taxpayers, the sales amount after deducting the difference is used to determine whether the taxpayers can enjoy the VAT exemption policy.**
- ② **General taxpayers whose accumulated sales have not exceeded 5 million yuan for 12 successive months (with one month as one tax period) or 4 successive quarters (with one quarter as one tax period) prior to the registration transfer date can choose to be transferred to small-scale taxpayers prior to December 31, 2019.**

2019年1月11日下午，百福润财税上海公司成功举办了个税新政、专项附加扣除与社保入税实操交流会。

在本次交流会上，百福润上海公司主办会计 Eileen Song 通过引用通俗易懂的日常案例，结合自己的实战经验，重点讲解了居民个人在计算综合所得的应纳税所得额时，可以享受的六项专项附加扣除，包括子女教育、继续教育、大病医疗、住房贷款利息、住房租金、赡养老人支出。深入浅出地介绍了个人所得税法实施条例的重大变化、个人所得税专项附加扣除、个人综合所得的计算与申报、个税信息与工资系统的对接，帮助与会嘉宾在个税申报和税务问题等方面给予了筹划思路。

接着，就个税相关热点问题，如专项附加扣除怎么扣？该如何筹划和实操申报个税？Eileen 老师做了详细的讲解，分别跟与会嘉宾交流企业如何规范缴纳个税、如何合规筹划外籍人员境内外个人所得税，详细介绍新旧个人所得税法下外籍人员在中国申报及缴纳个人所得税的时间点和注意事项，重点突出新个人所得税法的亮点及其对国内外员工的涉税影响。

本次参加老板沙龙互动的嘉宾有来自国内外企业的代表一起进行了学习与交流，涉及到的行业有咨询服务、进出口贸易、建材、食品、金融、互联网行业。虽然大家对个税政策都已耳濡目染，但朋友们仍冒雨前来学习，现场认真地做笔记。针对在日常工作中可能会遇到的问题，现场进行了提问和解答，展开了热烈的讨论。。

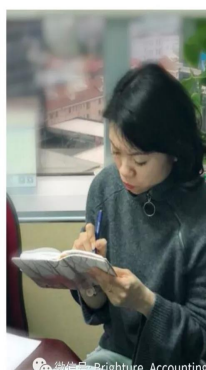
On the afternoon of January 11, 2019, an exchange meeting on new individual income tax policy, the special additional deduction of individual income tax and social insurance was successfully held by BRIGHTURE Accounting & Tax (Shanghai) Co., Ltd.

In this meeting, Chief Accountant Eileen Song cited easy-to-understand daily cases and combined her practical experience to focus on explaining the six special additional deductions that individual residents can enjoy when calculating the comprehensive income tax, and the six special additional deductions include children's education, further education, medical treatment for serious diseases, interest on home loans, housing rent, and the expenses for supporting elders. She introduced major changes in the implementation regulations of the individual income tax law, the special additional deduction of individual income tax, the calculation and declaration of individual comprehensive income, and the connection between the individual income tax information and the salary system.

And, on the tax-related hot issues, such as how to deduct special additional deduction? How to plan and declare individual income tax? Eileen made a detailed explanation and communicated with the guests in this meeting on how to standardize the payment of individual income tax and how to make the compliance plan of individual income tax for foreign employees. She also introduced in detail the time and matters needing attention for foreign employees to declare and pay the individual income tax in China under the new and old individual income tax laws, and highlighted the outstanding features of the new individual income tax laws and the tax-related impacts on employees at home and abroad.

The guests who participated in the Brighture Salon in Shanghai this time were representatives from domestic and foreign enterprises for learning and exchange, the enterprises are involved the following industries: consulting services, import and export trade, building materials, food, finance, and Internet industry. Although they are already familiar with the individual income tax policy, they still came here to study in the rain and took notes seriously. Guests also put forward many problems that may be encountered in their daily work and discussed with the speakers on the spot.

百福润  
上海  
老板  
沙龙  
Brighture  
Salon in  
Shanghai





2019年1月25日14:00至16:00, 百福润在市南办公室举行了青岛公司2018年第1期老板沙龙活动, 沙龙主题为“2019新个税解读及报表填报管理”。

本期老板沙龙由百福润崂山部经理王娇丽老师主讲, 张老师在百福润有11年工作经验, 有深厚的理论功底和丰富的实践经验。

王老师首先对专项附加扣除政策进行解读, 明确了六项专项附加扣除的条件、标准、留存备查资料。一个纳税年度内, 如果没有及时将扣除信息报送任职受雇单位, 以致在单位预扣预缴工资、薪金所得税未享受扣除或未足额享受扣除的, 大家可以在当年剩余月份内向单位申请补充扣除, 也可以在次年3月1日至6月30日内, 向汇缴地主管税务机关进行汇算清缴申报时办理扣除。大病医疗在汇算清缴时办理, 新个税法实施首年发生的大病医疗支出, 要在2020年才能办理。王老师结合表格模板, 分析了专项附加扣除表格需要填写的内容及填写方式。

接下来王老师分享了个人所得税的计算方法。新个税法对居民纳税人的四项劳动性所得实行综合计税, 采用“**累计预扣法**”预扣预缴个人所得税并按月办理扣缴申报, **累计预扣预缴应纳税所得额=累计收入-累计免税收入-累计减除费用-累计专项扣除-累计专项附加扣除-累计依法确定的其他扣除**, 上述公式中, 员工当期可扣除的专项附加扣除金额, 为该员工在本单位截至当前月份符合政策条件的扣除金额。这种计税方法与之前计税方式有较大不同。本次沙龙让客户朋友们了解了新个人所得税法及实施条例的内容以及个税的计算方法, 希望企业在运营中能准确运用, 并做好纳税筹划。

On January 25, 2019, from 14:00 to 16:00, Brighture held its Qingdao Company's first Boss Salon in 2018 in the Shinan office. The theme of the Salon was “2019 New Personal Tax Interpretation and Tax Form Filing Management”.

The Boss Salon of this time was taught by Janice Wang, Manager of Laoshan Department of Brighture. Janice had 11 years of work experience in Brighture and had profound theoretical knowledge and rich practical experience.

Janice Wang first interpreted the special additional deduction policy and clarified the conditions, standards and materials retained for reference for the six special additional deductions. Within a tax year, if the tax deduction information is not reported to the employed work unit in time, so that the advance salary or wage income tax deductions which the work unit is withholding have not been deducted or fully deducted, **one can apply to the work unit for a supplementary deduction in the remaining months of the year. It can also be deducted from March 1st to June 30th of the following year by the local tax authorities after one submits the tax settlement declaration. The Major Illness Medical Treatment is handled at the time of tax settlement declaration and the major illness medical expenses incurred in the first year of the implementation of the new Personal Tax Law will not be processed until 2020.** In combination with the form template, Janice Wang analyzed the contents of the special additional deduction forms and how to fill them out.

Next, Janice Wang shared the calculation method of personal income tax. The new Tax Law implements the comprehensive taxation on the four labor incomes of the resident taxpayers, **adopts the “Accumulated Withholding Method” to withhold the prepaid personal income tax and handles the withholding declaration on a monthly basis, and accumulated withholding taxable income in advance=Accumulated Revenue - Accumulated Tax Exempt Income - Accumulated Deductions - Accumulated Special Deductions - Accumulated Special Additional Deductions - Accumulated Other Deductions determined based on law.** In the above formula, the Special Additional Deductions for the employee of the work unit up to the current period are the employee's current month deductions in the work unit that meets the policy conditions. This method of taxation is quite different from the previous method of taxation. This Salon allowed customers and friends to understand the contents of the new Personal Income Tax Law and its Implementation Regulations and the calculation methods of personal taxes.

百福润  
青岛  
老板  
沙龙  
Brighture  
Salon in  
Qingdao



青岛香奈美香料有限公司(以下简称香奈美)于2010年7月17日在山东省青岛市成立,是日本SUN AROMA株式会社在中国创立的子公司。日本SUN AROMA株式会社自1959年创社以来,一直以经营香精的生产及贸易为主。青岛香奈美香料有限公司开业之际属于日本独资企业,2012年由韩国协和贸易公司注资之后,成为外商合资企业。

香奈美公司以“站在客户的角度思考,诚心诚意为您创造品质优异的产品”为经营理念,目前主要经营食品香精、乳制品香精、日化香精以及化成品香精,以安全健康的方式进行产品研发、制造以及销售。特别是在食品香精领域,公司以“成为一流的牛奶香精公司”为目标,带您体验香醇的“乳之美味”。

香奈美采用独特的原料、设备以及技术,为客户提供与终端产品味道几乎接近的香精,并且得到了客户的一致好评。今后公司也将继续发扬长处,继续向客户展现附加值更高的香精。

公司以SUNAROMA为名,目的在于向太阳一样,光芒万丈,活力四射,为全世界带来香气。公司的每位员工都常怀感恩的心,同时公司也持守着一份高度的社会责任感不断成长、发展、壮大。

自香奈美公司成立起,百福润财税咨询利用国际化专业视野及本土服务于外资企业方面的优势,为企业提供财税外包服务,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。

QINGDAO SUNAROMA CO.,LTD., (hereinafter referred to as SUNAROMA) a subsidiary of SUN AROMA CO.,LTD., was established on Jul. 17, 2010 in Qingdao, Shandong Province. Since its founding in 1959, SUN AROMA CO.,LTD. has been engaged in the production and trade of flavor. QINGDAO SUNAROMA was a wholly owned Japanese enterprise since its establishment. In 2012, it was invested by Korea KYOWA CO.,LTD. and became a foreign joint venture.

SUNAROMA takes "Thinking from the perspective of customers and sincerely creating high-quality products for customers" as its business philosophy. At present, it mainly engages in food flavor, dairy flavor, daily chemical flavor and finished chemical flavor, conducting product research and development, manufacture and sales in a safe and healthy way. Especially in the field of food flavor, the company aims to "Become a first-class milk flavor company", hoping to make you enjoy the flavor of "Delicious Milk".

SUNAROMA adopts unique raw materials, equipment and technology to provide customers with the flavors that have almost the same flavors as the terminal products, which has been praised by customers. In the future, the company will continue to develop more value-added flavors for customers.

The company is named by "SUNAROMA", with the aim of being like the sun, shining, full of energy, and bringing fragrance to the whole world. Every employee in this company has a grateful heart. At the same time, the company also holds a high sense of social responsibility to constantly grow, develop and expand.

Since the establishment of SUNAROMA, Brighture has taken advantage of the international professional vision and local services to foreign-funded enterprises, provides accounting outsourcing services, answers financial and tax questions, helps businesses prevent and control financial and tax risks, and be a good assistant for business development.



## Key Dates

百福润青岛 2019 年第 2 期老板沙龙

主题: 出口退税风控管理

时间: 2019 年 2 月 22 日星期五  
14:00 至 16:00

地点: 百福润财税市南区办公室

The 2<sup>nd</sup> Brighture Salon in Qingdao

Topic: Risk Control Management of Export Rebates

Time: 14:00 to 16:00

February 22, 2019 (Friday)

Address: Brighture Shinan Office

## Brighture's answer to hot topics

Q: 夫妻同时有大病医疗支出, 想全部都在男方扣除, 扣除限额是 16 万吗?

A: 夫妻两人同时有符合条件的大病医疗支出, 可以选择都在男方扣除, 扣除限额分别计算, 每人最高扣除限额为 8 万元, 合计最高扣除限额为 16 万元。

Q: 大病医疗支出中, 纳税人年末住院, 第二年年初出院, 这种跨年度的医疗费用, 如何计算扣除额? 是分两个年度分别扣除吗?

A: 纳税人年末住院, 第二年年初出院, 一般是在出院时才进行医疗费用的结算。纳税人申报享受大病医疗扣除, 以医疗费用结算单上的结算时间为准, 因此该医疗支出属于是第二年的医疗费用, 到 2019 年结束时, 如果达到大病医疗扣除的“起付线”, 可以在 2020 年汇算清缴时享受扣除。

Q: 纳税人父母年龄均超过 60 周岁, 在进行赡养老人扣除时, 是否可以按照两倍标准扣除?

A: 不能。扣除标准是按照每个纳税人有两位赡养老人测算的。只要父母其中一位达到 60 岁就可以享受扣除, 不按照老人人数计算。

Q: A couple have medical expense for the treatment of serious diseases at the same time, and they want to deduct the medical expense in the husband's account, is the deduction limit RMB160,000?

A: A couple have the eligible medical expense for serious diseases at the same time, they can choose to deduct the medical expense in the husband's account. The deduction limit is calculated separately, and the maximum deduction is RMB 80,000 per person and RMB160,000 in total.

Q: In the medical expense for the treatment of serious diseases, and the taxpayer is hospitalized at the end of the year and discharged at the beginning of the second year. How is the deduction calculated for such cross-annual medical expense? Is it deducted separately in two years?

A: Generally, if the taxpayer is hospitalized at the end of the year and discharged at the beginning of the second year, the settlement of medical expense shall be made when the taxpayer is discharged from hospital. When the taxpayer declares to the medical deduction for serious diseases, the settlement time on the medical expense statement shall prevail. Therefore, the medical expense in this case belongs to the medical expense in the second year. By the end of 2019, if the medical expense reaches to the "Starting Payment Line" of medical deduction for serious diseases, the taxpayer's medical expense can be deducted in the final settlement in 2020.

Q: A taxpayer's parents are over 60 years old, can the tax be deducted twice for supporting two elder people?

A: No. The deduction standard is calculated according to the assumption that each taxpayer has two elder people to support. It can be deducted as long as one of them is 60 years old, but can't be deducted by the number of the elderly people.

## 百福润最新动态

### 百福润同仁司龄:

- 孙玉珊 (客户发展部)  
– 11 周年
- 袁欣峰 (人力资源部)  
– 8 周年
- 于品 (国内一部)  
– 5 周年

## What's New at Brighture? Work Anniversary at Brighture:

- Sweetie Sun (Customer Development Dept.)  
– 11 Years
- Cindy Yuan (HR Dept.)  
– 8 Years
- Candy Yu (Chinese Dept.1)  
– 5 Years

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具体以相关法规及当地行政机关判定结果为准。

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Please rely on the relevant laws, regulations and the decisions by local administrations.



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