



本期目录

财税新政 P 1
公司新闻 P 2-3
与百福润的合作 P 4
百福润解答客户热点问题 P 5

This issue

New Tax Regulations P 1
Brighture News P 2-3
Working with Brighture P 4
Brighture's answer to hot topics P 5

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. 为进一步简化税制、完善出口退税政策, 财政部、国家税务总局下发《关于调整部分产品出口退税率的公告》(财税〔2018〕123号), 对部分产品增值税出口退税率进行调整。将相纸胶卷、塑料制品、竹地板、草藤编织品、钢化安全玻璃、灯具等产品出口退税率提高至 16%。将润滑剂、航空器用轮胎、碳纤维、部分金属制品等产品出口退税率提高至 13%。将部分农产品、砖、瓦、玻璃纤维等产品出口退税率提高至 10%。

2. 2018 年 10 月 22 日, 国务院常务会议明确要进一步推动优化营商环境政策落实, 进一步减少社会资本市场准入限制。具体做法包括: 年底前修订完成并全面实施新版市场准入负面清单, 推动“非禁即入”普遍落实; 明年 3 月底前全面清理取消外商投资准入负面清单外对外资设置的准入限制, 实现内外资准入标准一致。

3. 财政部、国家税务总局起草了《中华人民共和国个人所得税法实施条例(修订草案征求意见稿)》, 向社会公开征求意见, 征求意见稿中明确了子女教育、继续教育、大病医疗、住房贷款利息、住房租金和赡养老人等 6 项专项附加扣除标准。将于 11 月 4 日结束征求意见。

4. 为深入贯彻落实国务院关于加快出口退税进度的决定, 国家税务总局下发《关于加快出口退税进度有关事项的公告》(国家税务总局公告 2018 年第 48 号), 优化出口退(免)税企业分类管理, 全面推行无纸化退税申报, 大力支持外贸新业态发展, 积极做好出口退(免)税服务。

1. The Ministry of Finance and State Administration of Taxation jointly issued the “Notice for Adjustment of Export Rebate for Some Products” (CAISHUI [2018] No.123) in order to further simplify the tax regime and perfect export rebate policy. According to the Notice, export VAT rebate for some products are adjusted as follows: the export rebate for such products as photographic paper and film, plastic items, bamboo flooring, straw and rattan knitting, tempered glass and lamps will be raised to 16%, export rebate for lubricants, aircraft tires, carbon fiber and some metal products will be raised to 13%, and export rebate for some agricultural products, bricks, tiles and glass fiber will be raised to 10%.

2. The Executive Meeting of the State Council on October 22, 2018 required that business environment be further optimized and restrictions on the access to social capital market be further loosened. To that end, the following measures will be taken: (1) A new version negative list will be implemented by the end of the year to facilitate the market access of foreign capitals; (2) The restrictive conditions contained in the negative list for foreign capital access will be screened and abolished by the end of March next year for a unified criterion for foreign capital.

3. The Enforcement Regulations for the Individual Income Tax Law of the People's Republic of China (Exposure Draft) has been draught and released by the Ministry of Finance and State Administration of Taxation to the general public for seeking opinions. Six additional items were specified in the Draft for deduction including children's education expenses, continued education expenses, serious illness medical expenses, housing loan interest, house rentals and subsistence of elders. The solicitation of public opinions will be closed on November 4.

4. The Public Circular for Issues in Respect of Export Rebate (SAT PUBLIC CIRCULAR [2018] No.28) was released by the State Administration of Taxation in order to quicken up the export rebate. It requires that classified administration of export rebate (exemption) businesses be optimized, paperless tax-rebate declaration be introduced, new business pattern for foreign trade be supported, and service for export tax rebate (exemption) be enhanced.

2018 年 10 月 26 日 14:00 至 16:00，百福润在市南办公室举行了 2018 年第十期老板沙龙活动，沙龙主题为“企业所得税税前扣除凭证管理办法政策解读”。

本期老板沙龙由百福润日本部经理张璐老师主讲，张老师是中级会计师，在百福润有 10 年工作经验，有深厚的理论功底和丰富的实践经验。

张老师与大家剖析了税前扣除的三大原则，**真实性是基础，合法性与关联性是 2 个核心。发票是重要的扣除凭证，但不是唯一的扣除凭证。**在满足真实性、合法性、关联性原则的基础上，内部凭证和外部凭证均可作为企业所得税税前扣除凭证。

对方为已办理税务登记的增值税纳税人，支出以发票作为税前扣除凭证（包括按照规定由税务机关代开的发票）。

对方为依法无需办理税务登记的单位或者从事零星经营业务的个人支出以税务机关代开的发票或者收款凭证及内部凭证作为税前扣除凭证，**收款凭证应载明收款单位名称、个人姓名及身份证号、支出项目、收款金额等相关信息。**注：小额零星经营业务的判断标准是个人从事应税项目经营业务的销售额不超过增值税相关政策规定的起征点

增值税起征点：①按期纳税的，为月销售额 5,000-20,000（含本数）②按此纳税的，为每次（日）销售额 300-500 元（含本数）。小型微利企业自 2018 年 1 月 1 日至 2020 年 12 月 31 日，月销售额 3 万的小规模纳税人，免增值税。

本次沙龙让客户朋友们了解了所得税税前扣除的原则及判断方法，希望企业在运营中能准确运用，确保符合条件的凭证能得到扣除。

Brighture's 10th Manager's Saloon was held from 14:00 to 16:00 on Oct. 26, 2018 under the theme of "Understanding the Policy for Pre-Tax Deduction Certificate Management".

The resource person for this event was Ms. Zhang Lu, Manager of Japan Department of Brighture, Intermediate Accountant with ten years' experience in Brighture and profound theoretical basis and rich professional practices.

Ms. Zhang analyzed the three major principles for pre-tax deduction, namely, **authenticity, which is the essential principle, and legality and relevance, which are core principles. Invoice is an important but not the only voucher for deduction.** Both internal and external vouchers can be used for deduction so long as the three principles for pre-tax deduction, namely, authenticity, legality and relevance are adhered to.

Where the counterparty is a registered VAT payer, an invoice can be used as the voucher for pre-tax deduction (including invoice issued by tax authorities as per the regulation).

Where the counterparty is an entity that is not required by the law to be registered as a VAT payer or an individual engaged in sporadic businesses, an invoice issued by tax authorities or a receiving voucher as well as internal vouchers can be used for pre-tax deduction, **which voucher should carry the name of the payee, the name and ID number of the individual, items of expenses and the amount received.**
Note: The criteria for small amount sporadic business are the turnover threshold of the taxable business of the individual stipulated in the relevant VAT regulations.

The threshold for VAT: ① Where VAT is paid as per period, monthly turnover of RMB 5,000-20,000 (both inclusive); ② Where VAT is paid as per transaction, RMB 300-500 (both inclusive) for each transaction (day). During the period from January 1, 2018 to December 31, 2020, VAT shall be exempted for small and low profit enterprises and small taxpayers with monthly turnover of RMB 30,000.

Our clients learnt the principles and criteria for pre-tax deduction through this fruitful Saloon. It is our hope that they can apply these principles and criteria in their operation.

百福润 老板 沙龙 Brighture Salon





2018 年 10 月 25 日，克瑞斯顿全球会议在美国新奥尔良州举行，百福润董事&国际业务部总经理林嘉女士受邀参加此次会议。共有来自 32 个国家的 132 名代表和 41 位伙伴出席了会议。

克瑞斯顿国际董事长 Bent Kofoed 先生宣布年度大会开始，首席执行官 Liza Robbins 代表公司做了新一年的战略计划的报告。

Trend Mastery 的 Patrick Schwerdtfeger 做了今年的主题演讲。Patrick Schwerdtfeger 是未来主义者，也是技术趋势的领军权威。他的第一个振聋发聩的题目是“无政府状态”。他强调说，当今的领导人需要理解现在的技术趋势，同时，为了保证成功，他们需要理解破坏性创新的原理和越来越分权化的世界的含义。

“建立创新文化！建立领导班子！这是一个激动人心的时代。下一个十年会和上一个十年截然不同！”这就是 Patrick 的充满互动的第二次讲话的主要精神，他强调通过在战略层面总结技术发展和确认趋势并把趋势结合到技术发展中，领导层可以更多地思考可用的现代技术和机会。

在会上，美国会计师协会（AICPA）执行副总裁 Mark Koziel 先生总结了“会计行业的状况”；CBIZ 总裁和首席执行官 Jerry Grisko 以及金融服务部总裁 Chris Spurio 介绍了 CBIZ 及其服务项目和美国的商业机会。

审计和税务分组进行了其他网络和知识的分享活动。最后一天的活动由英国 Kreston 的董事兼主席，来自 Duncan & Toplis 的 Adrian Reynolds 做了脱欧前景的报告，

Liza 评价道：“非常高兴能在会上见到这么多成员。我们的年会是一次绝好的相互了解的机会。我们大家一起开会能帮助建立更有效和互信的关系。”2019 年年会将于 11 月 27 日到 12 月 1 日在印度新德里举行。

On 25th, October, 2018, the Kreston international conference was held in New Orleans, USA. Jamie Lin, the director & general manager of international business was invited. There were 132 delegates and 41 companions from 32 countries in total.

Bent Kofoed, Chairman of Kreston opened with the AGM and then Liza Robbins, Kreston CEO presented Kreston's strategic plans for the years ahead.

Our key-note this year was futurist Patrick Schwerdtfeger of Trend Mastery, a leading authority on technology trends. Patrick's first thought-provoking session was entitled "Anarchy". Patrick highlighted that today's leaders need to understand the trends in today's technology and that to succeed, they need to understand the dynamics of disruptive innovation and the implications of an increasingly decentralised world.

"Build a culture of innovation! Build a team of leaders! these are exciting times. The next ten years will be nothing like the last ten!" This was the primary message in Patrick's interactive second session and that by reviewing technology developments at a strategic level and identifying the trends tying them all together, leaders can think more about modern technology and the opportunities available.

Other presenters included Mark Koziel, Executive Vice President of the AICPA who summarised 'The State of the Accounting Profession'; Jerry Grisko, President and CEO of CBIZ and Chris Spurio, President of CBIZ's Financial Services Division gave an overview of CBIZ, its services and the business opportunities available in the US.

Additional networking and knowledge sharing took place during Audit and Tax break out groups. The final day of business included a Brexit presentation from the UK's perspective, given by Board Director and Chairman of Kreston UK, Adrian Reynolds from Duncan & Toplis.

Liza commented: "It was excellent to meet so many of our members at the conference. Our annual conference is an excellent opportunity to learn more about each other and the participation of all will really help to develop more working and trusted relationships." The 2019 conference will take place in New Delhi, India from 27 November until 1 December.



大晃机械（青岛）有限公司是泵类产品生产、销售、维修和服务为一体的专业化厂家。公司于 2005 年在青岛城阳空港工业园区设立，股东为日本大晃机械工业株式会社，注册资金 1774 万美元，占地面积 33404 m²。

公司生产的主导产品为：大晃机械工业株式会社设计开发的船用齿轮泵、螺杆泵和离心泵系列等；具有启动快、承载高、噪声低、泵压稳定、结构紧凑、体积小、功率大、效率高、运行成本低的特点和优点。主要适用于工程船舶、海洋工程、港口流体机械等。

公司为适应市场需求，产品目前已经取得中国船级社、日本船级社、英国船级社、德国船级社、法国船级社等认证。公司将继续坚持产品质量的持续改进，不断创新和生产出顾客满意的产品，为顾客提供优良的服务；不断提高企业市场竞争能力，持续发展企业的经济规模。

自 2013 年 5 月起，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，受聘担任企业常年财税顾问，为企业出具财务报表审计报告及专项审计报告，帮助公司认定为高新技术企业，做企业的成长伙伴。



Taiko Kikai (Qingdao) Co., Ltd. is a specialized manufacturer of pump products for production, sales, maintenance and service. The company was established in Qingdao Chengyang Airport Industrial Park in 2005. The shareholder is Taiko Kikai Industries Co., Ltd., with a registered capital of 17.74 million US dollars and covers an area of 33,404 square meters.

The leading products produced by the company are marine gear pump, screw pump and centrifugal pump series, etc, designed and developed by Taiko Kikai. The utility model has the advantages of quick start, high load bearing, low noise, stable pump pressure, compact structure, small volume, high power, high efficiency and low running cost, and mainly applied to engineering ships, marine engineering, port fluid machinery, etc.

In order to meet the market demand, the company has obtained certifications such as China Classification Society, Japan Classification Society, British Classification Society, German Classification Society and French Classification Society. The company will adhere to the continuous improvement of product quality, innovate and produce the products that satisfy customers, provide excellent services to customers, continuously improve the competitiveness of the enterprise market, and develop the economic scale of the enterprise.

Since the May 2013, Brighture has taken advantage of the international professional vision and local services to foreign-funded enterprises, and has been employed as a perennial financial and tax consultant for the company. We have issued financial report audit reports and special audit reports for the company, helped the company to be identified as new high-tech enterprise and being a good partner for its business.



Key

Dates

线上老板沙龙：百福润 2018 年第 11 期老板沙龙

主题：新个人所得税法改革与应对

时间：2018 年 11 月 16 日 星期五

19:00 至 20:00

Online Brighture Salon: The 11th Brighture Salon in 2018

Topic: Interpretation of individual income tax

Time: 19:00 to 20:00, Nov. 16 (Friday), 2018

Brighture's answer to hot topics

百福润最新动态

百福润同仁司龄:

- 王璐璐 (中级会计师, 退税部)
– 7 周年
- 杜海宁 (上海公司)
– 1 周年
- 王贤哲 (国内一部)
– 1 周年

What's New at

Brighture?

Work Anniversary at Brighture:

- Messi Wang
(Intermediate Accountant, Tax Rebate Dept.)
– 7 Years
- Fiona Du (Shanghai Office)
– 1 Year
- Elaine Wang (Chinese Dept.1.)
– 1 Year

Q: 中国大陆人针对来自于香港的分红, 需要在大陆缴纳个税吗?

A: 居民个人从中国境内和境外取得的所得, 依照本法规定缴纳个人所得税。税法依据:《中华人民共和国个人所得税法》第一条 在中国境内有住所, 或者无住所而一个纳税年度内在中国境内居住累计满一百八十天的个人, 为居民个人。居民个人从中国境内和境外取得的所得, 依照本法规定缴纳个人所得税。

Q: 个人将公司股权无偿转让给子女, 税务局是否会核定股权收入?

A: 根据国家税务总局公告 2014 年第 13 条第二款规定, 继承或将股权转让给其能提供具有法律效力身份关系证明的配偶、父母、子女、祖父母、外祖父母、孙子女、外孙子女、兄弟姐妹以及对转让人承担直接抚养或者赡养义务的抚养人或者赡养人, 符合股权转让收入明显偏低, 视为正当理由, 不属于该公告第十一条规定的税务机关可以核定股权收入的情形。

个人的无偿转让股权转让收入为零, 且不需要核定股权转让收入, 无需缴纳个人所得税。

Q: An Inland Chinese received dividends from Hong Kong, is he required to pay individual income tax in the Inland?

A: Individual income tax must be paid under this Law for income received from a source within and outside the territory of China.

Article 1 of the Individual Income Tax Law of the People's Republic of China: An individual who has a domicile in the territory of China, or has no domicile but stayed in the territory of China accumulatively 183 days within a tax year shall be regarded as an individual resident, who shall pay individual tax under this Law for income received from a source within and outside the territory of China.

Q: In a case where a person transfers company equity to his/her children as gift, is it required for the tax authorities to ratify equity income?

A: According to the stipulation in Article 13(2) of the Public Circular of the State Administration of Taxation (2014), where transfer of equity to, whether through inheritance or as gift, to a spouse, parents, children, paternal grandparents, maternal grandparents, grandchildren, brother and sister who can prove the above through valid certification, or any person who bears direct duty of support of the transferor, shall be treated as just cause by having met the conditions of apparent low income from equity transfer and not be treated as the circumstance specified in Article 11 of the Public Circular where ratification of equity income by the tax authorities is required.

Where the income from transfer of equity as gift is zero and no ratification of equity income by the tax authorities is required, no individual income tax shall be paid.

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