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您需要注意的财税新政...

Tax regulations that you need to be aware of...

- 为进一步支持小型微利企业的发展，降低企业的税负，财政部、国家税务总局下发《关于进一步扩大小型微利企业所得税优惠政策范围的通知》，将小型微利企业的年应纳税所得额上限由 50 万提高至 100 万。
 - 为保证增值税期末留抵退税政策有效落实，财政部、税务总局下发《关于增值税期末留抵退税有关城市维护建设税、教育费附加和地方教育附加政策的通知》，对实行增值税期末留抵退税的纳税人，允许其从城市维护建设税、教育费附加和地方教育附加的计税（征）依据中扣除退还的增值税税额。
 - 为支持高新技术企业和科技型中小企业发展财政部 税务总局下发《关于延长高新技术企业和科技型中小企业亏损结转年限的通知》，自 2018 年 1 月 1 日起，当年具备高新技术企业或科技型中小企业资格的企业，其具备资格年度之前 5 个年度发生的尚未弥补完的亏损，准予结转以后年度弥补，最长结转年限由 5 年延长至 10 年。
 - 中共中央办公厅、国务院办公厅印发了《国税地税征管体制改革方案》，明确从 2019 年 1 月 1 日起，将基本养老保险费、基本医疗保险费、失业保险费、工伤保险费、生育保险费等各项社会保险费交由税务部门统一征收。
 - 为了明确烟叶税计税依据，确保《中华人民共和国烟叶税法》有效实施，财政部、国家税务总局下发《关于明确烟叶税计税依据的通知》，规定 纳税人收购烟叶实际支付的价款总额包括纳税人支付给烟叶生产销售单位和个人的烟叶收购价款和价外补贴。其中，价外补贴统一按烟叶收购价款的 10% 计算。
- The Notice for Expansion of Preferential Tax Policy for Corporate Income Tax for Small and Low-Profit Enterprises was released by the Ministry of Finance and State Administration of Taxation in order to support the development of small and low-profit enterprises and alleviate their tax burdens, whereby the ceiling for annual taxable income for small and low-profit enterprises is raised from RMB 500,000 to RMB 1 million.
 - The Notice for Policies in Respect of Urban Maintenance and Construction Tax, Education Surtax and Local Education Surtax in Relation with Offset or Deduction of Excess VAT was issued by the Ministry of Finance and State Administration of Taxation in order to enforce the policy of refunding the balance of input VAT, whereby eligible enterprises are permitted to deduct the excess VAT at the end of the tax period from the tax bases for Urban Maintenance and Construction Tax, Education Surtax and Local Education Surtax.
 - The Notice for Extension of Loss Carrying Forward Period for Hi-tech Enterprises and Technology-Based SMEs was released by the Ministry of Finance and State Administration of Taxation in order to boost the development of hi-tech enterprises and technology-based SMEs. The Notice stipulates that effective from January 1, 2018, losses incurred by hi-tech enterprises and technology-based SMEs (that become eligible for the policy in the same year) in the previous 5 year can be carried forward to the following years to offset the profit, and the time limit for such carrying forward is extended from 5 years to 10 years.
 - The Office of CPC Central Committee and the Office of the State Council jointly issued the Reform Program for State Taxation and Local Taxation Collection and Administration System, which stipulates that effective from January 1, 2019, contributions towards such social securities as the basic pension, basic medical care, unemployment, industrial injury and maternity shall be collected exclusively by the tax authorities.
 - The Ministry of Finance and State Administration of Taxation released the Notice for Tobacco Tax Calculation Basis in order to clarify the tax calculation basis and enforce the Tobacco Tax Act of the People's Republic of China. The Notice stipulates that the total price paid by the tobacco-buyer who is the taxpayer to the tobacco producer, whether an entity or individual, shall include the purchase price and allowance which shall be invariably 10% of the purchase price.

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, 活 100 年

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.

2018年7月20日，百福润财税携手青岛市经信委中小企业公共服务中心成功举办了出口退税专题讲座，得到了近80位企业家、高管的热情参与，会场座无虚席。

本次讲座由百福润退税部经理、会计师史晓萌老师主讲。史晓萌老师在百福润拥有超过3年的工作经验，有深厚的理论功底和丰富的实践经验。

史老师重点提示了企业出口退税过程中常见的3种风险，并给出了风险防范的建议：**①单证备案**：企业应在申报出口退（免）税后15日内，将所申报退（免）税货物的单证，按申报退（免）税的出口货物顺序，填写《出口货物备案单证目录》，注明备案单证存放地点，以备主管税务机关核查。如果未做出口备案单证就不能退税，要免税；如果所做出口备案单证为虚假单证，就要缴税。**②及时申报**：出口企业申报出口退税的截止期限为：自货物报关出口之日次月起至次年4月30日前的各个增值税纳税申报期内申报退税。出口企业未按规定申报或未补齐增值税退（免）税凭证的，除在申报退（免）税截止期限前已确定要实行增值税免税政策的，应在货物报关出口次年5月纳税申报期，向主管税务机关申报免税。未申报免税的，视同内销缴税。**③及时收汇**：出口企业申报退（免）税的出口货物，须在退（免）税申报期截止之日内收汇（跨境贸易人民币结算的为收取人民币），未在退（免）税申报期截止之日内收汇的出口货物，适用增值税免税政策。

讲座结束后，大家意犹未尽，针对听课过程中的疑问点及企业实际运营过程中遇到的问题向史老师咨询交流，史老师一一给予了专业细致的解答。

On July 20, 2018, a symposium for export duty rebate was held by BRIGHTURE and the SME Public Service Center of Qingdao Economic and Information Technology Commission, which attracted 80 entrepreneurs and senior business executives.

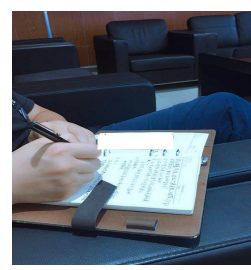
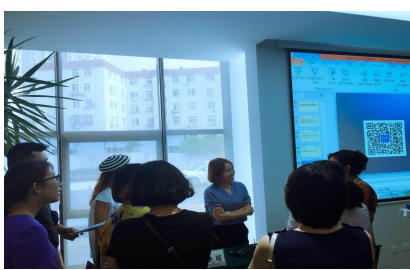
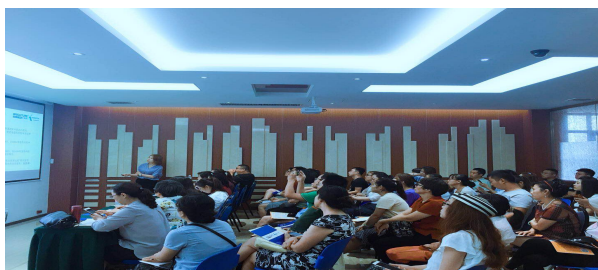
The presenter for this event was Ms. Shi Xiaomeng, who has three years' experience in Brighture and profound theoretical basis and rich professional practices.

Ms. Shi reminded the audience of three major risks in processing the export duty rebate, and suggested the approaches to avoid such risks: **(1) Document filing**: An enterprise shall, within 15 days after the declaration for export duty rebate or exemption, complete a List of Cargo Export Documents for Filing according to the order of cargo exportation declared, indicating the venue for the custody of such filed document for future check-up by the tax authorities. No export duty will be rebated without filing the cargo export documents, and tax exemption may be applied for; where the filed export documents are found to be false document, export duty must be paid. **(2) Declare export duty rebate in time**: Deadline for declaring export duty rebate: Export duty rebate should be declared within each VAT declaration period from the next month following the declaration of cargo export up to April 30 of the next year. An export enterprise that fails to declare as required or fails to provide complete VAT rebate (exemption) documentation should declare tax exemption with tax authorities in May of the year following the declaration of cargo export, except where VAT exemption is determined prior to the deadline for the declaration of duty rebate (exemption). Failure to declare duty exemption shall be deemed domestic sale and tax should be paid accordingly. **(3) Collect revenue in foreign currency in good time**: Revenue in foreign currency (or RMB for cross-border trade that is settled by RMB) for the exported cargo declared by an enterprise for export duty rebate (exemption) must be collected prior to the deadline for the declaration of duty rebate (exemption). VAT exemption policy shall be applicable to the cargos for which the revenue in foreign currency was not collected prior to the deadline for the declaration of duty rebate (exemption).

After the seminar, everyone remained in high enthusiasm and some of them asked Ms. Shi questions about the problems encountered by them in day-to-day operation, to which Ms. Shi provided professional answers.

百福润 与中小 企业服 务中心 联合举 办出口 退税专 题讲座

A
symposium
for export
duty rebate
held by
BRIGHTURE
and the SME
Service
Center



2018年7月28日14:00至16:00,百福润在市南办公室举行了2018年第七期老板沙龙活动,沙龙主题为“新政解读及企业应对之策”。

本期老板沙龙由百福润欧美三部经理张翠云老师主讲,张老师在百福润有6年工作经验,有深厚的理论功底和丰富的实践经验。

张老师与大家解读了最新的财税政策,财税(2018)77号的出台,将小型微利企业所得税优惠政策扩围了,无论采取查账征收方式还是核定征收方式,只要从事国家非限制和禁止行业,并符合下列条件的企业都可以享受:(一)工业企业,年度应纳税所得额不超过100万元,从业人数不超过100人,资产总额不超过3000万元;(二)其他企业,年度应纳税所得额不超过100万元,从业人数不超过80人,资产总额不超过1000万元。年应纳税所得额在50万元至100万元之间的符合条件的企业,是新增的受益群体。

张老师梳理了与中小企业息息相关的税收优惠政策。如:增值税小规模纳税人销售货物或者加工、修理修配劳务月销售额不超过3万元(按季纳税9万元),销售服务、无形资产月销售额不超过3万元(按季纳税9万元)的,自2018年1月1日起至2020年12月31日,可分别享受小微企业暂免征收增值税优惠政策。

从2016年2月1日起,对月销售额或营业额不超过10万元的小微企业,免征教育费附加、地方教育附加、水利建设基金。

自工商注册登记之日起3年内,在职职工总数30人(含)以下小微企业,免征残疾人就业保障金。

本次沙龙让客户朋友们了解了可以享受的优惠政策,希望企业在运营中能用对用足优惠政策,合理合法的降低税负。



The 7th Brighture Saloon was held in Shinan office from 14:00 to 16:00 on July 28, 2018 under the theme of “Analysis of New Policies and Proposals to Enterprises”.

The presenter for this event was Mrs. Zhang Cuiyun, Manager of English Speaking Dept. 3 of Brighture, who has six years' experience in Brighture and profound theoretical basis and rich professional practices.

Mrs. Zhang first analyzed the latest tax policies. The release of CAISHUI [2018] No. 77 Document expanded the coverage of the preferential corporate income tax policy for small and low-profit enterprises. **Any enterprise meeting the following conditions and operating in businesses not restricted by the State shall be eligible for the preferential policies, whether it is subject to tax audit collection or verification collection: (1) In case of an industrial enterprise, the annual taxable income does not exceed RMB 1 million, the number of employees does not exceed 100, and the total assets do not exceed RMB 30 million;(2) In case of an enterprise in other sectors, the annual taxable income does not exceed RMB1 million, the number of employees does not exceed 80, and the total assets do not exceed RMB 10 million.** Enterprises that have annual taxable income between RMB 500,000 and RMB 1 million and at the same time meet the conditions on the number of employees and total assets are the new beneficiaries of this new policy.

In addition, Mrs. Zhang explained other preferential tax policies closely related to small and medium sized enterprises, for example, small VAT payers who have monthly turnovers not exceeding RMB 30,000 (RMB 90,000 for taxpayers paying tax on quarterly basis) from selling goods, processing or repair services, or sales income from service, real estate and intangible asset not exceeding RMB 30,000 (RMB 90,000 for taxpayers paying tax on quarterly basis), **are eligible for the preferential policy in respect of VAT exemption for small enterprises in the period from January 1, 2018 to December 31, 2020.**

Effective from February 1, 2016, education surtax, local education surtax and local water works construction funds shall be exempted from small and low-profit enterprises with monthly turnover or sales not exceeding RMB 100,000.

Disabled employment security fund shall not be collected from a small and low-profit enterprise with a total staff not exceeding 30 within a three-year period from its registration.

Our clients learnt a lot in the Saloon about the preferential tax policies available to them. It is our sincere hope that they exploit the benefit of these policies to the full so as to alleviate their tax burden in manners complying with the laws and regulations.

百福润 财税 2018 年度半 年会议 圆满成 功

Brighture
2018
Semiannual
Meeting has
concluded
successfully

2018年7月28日，来自青岛、上海两地近70名百福润成员相聚于青岛市南办公室，共同开展2018年度上半年总结会议。

【总结与展望】

充实忙碌的日子总是过得很快，在上半年的时间里，百福润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、审计部经理陈老师、平台副总经理臧老师，以及欧美业务部经理兼董事 Christopher Liptau 先生、国际业务部林总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的具体方面。

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。

【欢乐的聚餐时光】

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。



【青沪两地比翼双飞，互赠礼品】

上海公司自2010年成立以来，和青岛公司保持着高度互动交流。青岛团队与上海团队分享经验，上海团队和青岛团队分享着一线大都市的前沿动态，青沪两地比翼双飞，相得益彰。两个团队用精心准备的礼物表达彼此间的友谊，我们是相亲相爱的一家人。

On July 28, 2018, nearly seventy staff members of Brighture from Qingdao and Shanghai gathered in Qingdao Shinan Office to attend the 2018 Semiannual Meeting.

【Review and outlook】

How time flies! All staff members of Brighture worked diligently in the first half of the year and achieved certain growth and progress. Ms. Cheng, Manager of Operation Support Dept., Ms. Sun, Manager of Client Development Dept. Ms. Chen, Manager of Audit Dept., and Ms. Zang, Vice General Manager of Platform, Mr. Christopher Liptau, Manager of Europe & America Dept. and Director, and Ms. Lin of International Business Dept., reviewed our operation in the first half of the year, analyzed our achievements and shortcomings, and clarified the aspects which must be improved in the second half this year.

The company management then praised the teams and staff members who have performed excellently in the first half of the year, commended their efforts in promoting the company culture which encourages old employees to nurture newcomers and emphasizes on professionalism and efficiency, and the leading roll they played in day-to-day operation.

【A merry feast】

A wonderful luncheon in Haidilao Restaurant.



【Qingdao and Shanghai Offices work hand in hand】

Since its establishment in 2010, Shanghai Office has been maintaining close interaction and exchanges with Qingdao Office, with Shanghai Office sharing the experiences from Qingdao Office, and Qingdao Office sharing the dynamic development of the first-tier metropolis from Shanghai Office. Both offices benefited greatly from their exchanges and cooperation. The team members present gifts to each other in an atmosphere of brotherhood.

【职场形象学习提升】

大家向礼仪老师学习了职场形象提升课，不断改进和提升职业化形象。

【企业文化分享】

企业文化就是企业发展的DNA，决定了公司的性格和命运。一支在文化和信仰上有所坚持的团队，才能创造和提供有温度的产品。

百福润财税历来重视员工企业文化的培训，每次半年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。

我们在服务坚持执行：探索、提议、行动、确认的四部曲，不仅态度要好，更要能解决问题。我们要保持一颗谦卑的心，“见贤思齐焉，见不贤而内自省也”“择其善者而从之，其不善者而改之”，不断的反求诸己，提升自我。

【团队抢答】

在学习完毕职场形象提升课及企业文化后，就进入了团队抢答的环节，对大家掌握的情况进行实时检测。大家纷纷举手抢答，场面十分热烈。



【总经理寄语】

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，持续进步，实现我们的社会价值。

我们要凭借团队协作的力量，修炼自身，探寻反求诸己的真谛，成为真正强大的专业人士，让自己和身边的人过得更加美好。

祝愿每一个加入到大家庭的同仁，能够越来越靓丽，越来越专业，成为更美好的自己。

百福润2018年度半年会已经圆满结束，下半年百福润人会反求诸己，持续进步，并继续与您携手同行，风雨同舟！

【Business etiquette】

A teacher gives a lesson on business etiquette.

【Sharing company culture】

Company culture is the DNA for the company development and a decisive factor to shape its personality and destiny. It is only a team with culture and belief that can provide product of cultural significance.

Brighture has been paying close attention to the promotion of company culture, and the semiannual meeting is a good occasion for studying company culture. Through repeated study and review, each member has accepted the company culture which serves as an inherent spiritual power that is practiced in their daily works, words and behavior.

When providing services to our clients, we insist on the four progresses, namely, probe, propose, act and confirm. We must be kind to our clients, but more importantly, we must provide solutions to them. We must be modest, keen on learning from others, and reflect ourselves on seeing others show shortcomings; we must follow good role models and avoid making the same mistakes that others have made. This is our mission of self-improvement.

【Answering questions】

After the lessons on business etiquette and company culture, the staff teams answered questions from the presenter, which is a test of their understanding of the lessons.



【A message from the General Manager】

What we have achieved in the first half of the year has become a history, and the significance of the review is for the future. We must keep our steps forward to realize our social values.

Each and every staff member should achieve self-development through teamwork so as to become a competitive professional to help yourself and those around you live happier.

It is my sincere hope that every member of our family becomes more brilliant and more professional, and achieves a higher level in your career. The 2018 semiannual meeting is over, and we shall seek the course in ourselves in the second half of 2018, and work hand in hand for our prosperous future!

百福润
财税
2018
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圆满成
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◀
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与百福润的合作 Working with Brighture

洲际船务集团是一家集国际航运、船舶管理、船员派遣、船队运营、船舶服务为一体的综合性企业，致力于为客户提供一站式船舶运营管理服务及海上物流解决方案。目前管理运营中心位于青岛，在北京、上海、厦门、天津、舟山、香港、新加坡、汉堡、东京各地设有分公司或代表处。

洲际船务相信管理人员的质量是公司发展最有力的保障，因此，企业的管理层及核心团队都来自国内外知名船东及管理公司。目前，公司管理团队有高级船舶主管（SI）70 余名，其中机务主管近 30 人，海务主管近 20 人，船员主管 20 余人，均具有丰富的航海经验、熟练的船舶管理技术。

洲际船务目前是BIMCO会员单位，中国船东协会会员单位，远东干散货指数编委会委员单位，山东船员服务协会副会长单位，青岛船长协会副会长单位，中国船级社、日本船级社和法国船级社等多家船级社技术委员会委员，青岛市工商联执委单位，多家海事高校校企合作理事单位，多次被评为“最受欢迎的船舶管理公司”、“最受信赖的船员服务企业”等称号。公司与港湾职业技术学院校企合作项目荣获“2018 年山东省职业教育教学成果奖”特等奖。

百福润财税自洲际船务创立伊始，就为洲际船务提供财税外包、审计服务、商务服务，推荐企业在青岛蓝海股权交易中心挂牌，做企业的财税管家及成长伙伴。

关于洲际船务的更多信息，欢迎访问：<http://www.seaconstar.com/>



Seacon Shipping Group Limited is a comprehensive enterprise integrating international shipping, ship management, crew manning and fleet operation. It is dedicated to providing one-stop ships operation and management services as well as solutions to maritime logistics for customers. At present, the management and operation center is located in Qingdao with branches or representative offices located in Beijing, Shanghai, Xiamen, Zhoushan, Hong Kong, Singapore, Hamburg and Tokyo.

Seacon Shipping believes that the quality of management personnel is the most powerful guarantee for the company's development. Therefore, the management and core teams of the company are from well-known ship owners and management companies at home and abroad. At present, the company's management team has more than 70 senior ship supervisors (SI), including nearly 30 mechanical supervisors, nearly 20 marine supervisors, and more than 20 crew supervisors. They all have rich navigation experience and skilled ship management techniques.

Seacon Shipping is a Member of BIMCO, CSA (China Shipowners' Association) and FDI, and is Vice President Unit of Shandong Seafarer Service Association, Qingdao Captains' Association, CCS, NK BV and other ship classification society. It is also an executive member of Qingdao Federation of Industry and Commerce and School-Enterprise Cooperation Director Unit of many maritime colleges and universities. It has been awarded the title of "the best ship management corporation" and "the most trusted crew service company" for many times. The company and the Harbour Vocational Technology College Enterprise Cooperation Project won the special award of "2018 Shandong Vocational Education Teaching Achievement Award".

Since the establishment of Seacon Shipping, Brighture has provided financial and taxation outsourcing, auditing services and business services for Seacon Shipping, and it has also been recommended to be listed in the Qingdao Blue Ocean Equity Exchange Center. Brighture is a financial and taxation manager and growth partner of the company.

For more information about Seacon Shipping, please visit: <http://www.seaconstar.com/>



Key Dates

老板沙龙：百福润 2018 年第八期老板沙龙

主题：劳动用工管理及风险应对

时间：2018 年 8 月 31 日 星期五

14:00 至 16:00

地点：市南办公室

Brighture Salon: The 8th Brighture Salon in 2018

Topic: Labor Management and Risk Management

Time: 14:00 to 16:00, August 31 (Friday), 2018

Address:Shinan Office of Brighture

百福润解答客户热点问题

Brighture's answer to hot topics

Q: 请问进项税额留底的时间是多久? 比如说公司购买办公楼, 取得了增值税专用发票, 5年后卖出, 进项税还可以抵扣吗?

A: 你好, 留抵没有期限规定, 当期没有抵扣完, 可以在下一期继续抵扣。如果企业直到注销都没有抵扣完, 可以将未抵扣完的进项税额转入存货成本, 在清算所得税时扣除。

Q: 我公司是零售商, 产品从上游供应商采购, 销售给下游终端客户。

产品的总公司(非上游的供应商)为了促进品牌销售, 我公司每销售一台该品牌的产品, 给予200元补贴, 相应这200元提现在给下游客户的售价中相应减少200元, 请问我公司收到的200元应该给产品总公司开什么发票? 税率是多少?

A: 一般情况下, 判断是否交增值税, 是否开具发票, 依据为是否为对方提供了增值税应税行为。发生了什么行为就按照什么项目来开具增值税发票。根据实际业务判断, 贵司可以开具代理服务费发票, 税率是6%。如果是上游供应商按销售每台给予200元, 就属于返利了, 需开具红字发票, 贵司冲减进项。

Q. How long can be the input tax balance carried forward as a credit for future deduction? For instance, our company acquired an office building and obtained VAT invoice for the acquisition, but the building was sold after five years. Can we continue to deduct the input tax?

A. There is no provision as to the timeline for the balance of input tax carried forward as a credit for future deduction. If it is not fully deducted in the current period, it can be deducted in the next period. If it is not fully deducted when the business concerned is deregistered, the remaining input tax credit balance can be transferred into inventory costs which shall be deducted when income tax is liquidated.

We are a retailer, buying from upstream suppliers and selling to downstream end-users. The general company of the product (not an upstream supplier) provides RMB 200 allowance for each set of product we sold in an effort to promote their brand, and therefore, the unit price we collect from the downstream end-users is reduced by the RMB 200 allowance accordingly. My question is, what kind of invoice should be issued to the general company for the RMB 200 allowance received by us and at what tax rate?

Under normal circumstances, payment of VAT and issuance of invoice should be based on whether taxable action has occurred in relation to the counterparty. VAT invoice should be issued as per the nature of such taxable action. According to the circumstance where your transaction is being made, you may issue a service agency invoice at a tax rate of 6%. If the RMB 200 allowance for each set of product is provided by an upstream supplier, it is essentially a profit-sharing, and therefore, scarlet invoice should be issued to offset input tax by your company.

百福润最新动态

百福润同仁司龄:

- 赵秋荣(日本部)
- 7周年
- 臧鑫(欧美三部)
- 6周年
- 郝真真(上海公司, 产假中)
- 5周年

What's New at Brighture?

Work Anniversary at Brighture:

- Nancy Zhao (Japanese Dept)
- 7 years
- Joy Zang (English speaking Dept. 3)
- 6 years
- Zhenzhen Hao (Shanghai Office, on maternity leave)
- 5 years

Shanghai Contact Details:

Room 1612, Tomson International Commercial Building, No.710 Dongfang Road, Pudong District, Shanghai
Tel: +86-21 6890 7629
Email: cpash@brighture.com

Qingdao Contact Details:

Room 602, Fulin Building, No.87 Fuzhou Road, Shinan District, Qingdao
Tel: +86-532 8597 9808
Email: cpaqd@brighture.com



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