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您需要注意的财税新政...

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

- 第十三届全国人大常委会第三次会议对《中华人民共和国个人所得税法修正案（草案）》进行了审议，本修正案自2019年1月1日起施行。本修正案施行前，自2018年10月1日至2018年12月31日，纳税人的工资、薪金所得，先行以每月收入额减除费用五千元后的余额为应纳税所得额。
1. The Draft Amendment of the Personal Income Tax Act was reviewed by the Third Session of the 13th NPC Standing Committee, which will take effect from January 1, 2019. From October 1, 2018 to December 31, 2018, personal income tax shall be collected on the amount in excess of RMB 5,000 per month of the wage or salary of a taxpayer.
- 全国36个省级新税务机构在6月15日上午统一挂牌亮相，分开24年的国税和地税系统再度牵手，从“合作”走向真正的“合并”。两个部门合并为一个部门，会提升纳税效率，降低纳税人的纳税遵从成本，同时整合了征管资源、提升征管效率，总体使得资源配置更加有效。
2. 36 new provincial revenue offices opened for business on June 15 nationwide, consolidating the national revenue system and local revenue system that had been separated for 24 years. This move may improve tax efficiency and reduce the compliance costs of the taxpayers, while at the same time, may integrate tax collection and administration resources, improve tax collection and administration efficiency, and allocate the resources in a more effective manner.
- 为了解决企业所得税税前扣除凭证管理规定较为分散、征纳双方认识存在分歧等情况，加强税前扣除凭证管理，国家税务总局制定了《企业所得税税前扣除凭证管理办法》（国家税务总局公告2018年第28号），对税前扣除凭证的相关概念、适用范围、管理原则、种类、基本情形税务处理、特殊情形税务处理等予以明确。
3. The Regulations for Pre-Tax Deduction Certificate Management (SAT PUBLIC CIRCULAR [2018] No.28) were released by the State Administration of Taxation to unify the sporadic management regulations in respect of pre-tax deduction certificates management, eliminate the differences between the tax authorities and the taxpayers in the interpretation of the provisions, and strengthen the control over pre-tax deduction certificates. The Regulations clarified the concept, application scope, administration principle, category and tax treatments for basic and special circumstances.
- 为降低纳税人资金流压力，助理经济高质量发展，财政部、税务总局下发《关于2018年退还部分行业增值税留抵税额有关税收政策的通知》（财税〔2018〕70号），对装备制造等先进制造业、研发等现代服务业和电网企业，退还增值税期末留抵税额。
4. The Ministry of Finance and State Administration of Taxation jointly released the “Notice for 2018 Tax Rebate Policy in Some Sectors Based on Input VAT Balance” (CAISHUI [2018] No.70) to alleviate cash flow pressure on taxpayers and boost quality economic development. According to the Notice, the balance of input VAT for advanced manufacture industry such as equipment manufacture, modern service sector such as R & D as well as power grid enterprise shall be refunded.
- 为进一步激励企业加大研发投入，加强创新能力开放合作，财政部 税务总局 科技部联合下发《关于企业委托境外研究开发费用税前加计扣除有关政策问题的通知》（财税〔2018〕64号），规定委托境外进行研发活动所发生的费用，按照费用实际发生额的80%计入委托方的委托境外研发费用。
5. The Ministry of Finance, State Administration of Taxation and Ministry of Science and Technology jointly released the Notice on Policies in Respect of Pre-Tax Mark-up Deduction of Expenses for Overseas R & D Consigned by Enterprises (CAISHUI [2018] No. 64) to encourage enterprises to invest in R & D and strengthen capacity opening-up and cooperation. It is stipulated in the Notice that 80% of the expenses actually incurred for overseas R & D consigned by enterprises can be charged into the overseas consigned R & D expenses account of the consignor.

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6月29日19:30至20:30,百福润通过喜马拉雅直播的方式举办了2018年第六期老板沙龙活动,沙龙主题为“如何建立健全高新技术企业会计核算体系”。

本期老板沙龙由百福润运营支持部部门经理程晓娜老师主讲,程老师在百福润有5年工作经验,有深厚的理论功底和丰富的实践经验。

程老师与大家分享了高新技术企业认定的政策依据、操作流程及8大认定条件。企业近三个会计年度(实际经营期不满三年的按实际经营时间计算)的研究开发费用总额占同期销售收入总额的比例符合如下要求:最近一年销售收入小于5,000万元的企业,比例不低于5%;最近一年销售收入在5,000万元至20,000万元的企业,比例不低于4%;最近一年销售收入在20,000万元以上的企业,比例不低于3%。

研发费用要按照研发项目进行归集,研发费用的归集范围包括直接投入费用、折旧费用及长期待摊费用、无形资产摊销费用、设计费用、装备调试费用及试验费用、委托外部研发费用、其他费用。企业应按照“企业年度研究开发费用结构明细表”设置高新技术企业认定专用研究开发费用辅助核算账目,提供相关凭证及明细表,并按《工作指引》要求进行核算。

高新技术企业认定通过后,可以享受15%的所得税优惠税率,降低企业的税收负担。高新技术企业认定通过后并非一劳永逸,需要持续满足认定条件。对于认定通过后可能出现的税务风险,程老师给出了防控建议。**企业应建立完善企业职工及科技人员清册,建立健全研发费用辅助账,重视知识产权的统筹管理,提升技术含金量。**

本次沙龙让客户朋友们宏观的了解到高新认定的相关政策,认定后可能存在的风险及防控措施,朋友们表示收获颇多。

The 6th Brighture Saloon was held through XIMALAYA Life Coverage from 19:00 to 20:30 on June 29, 2018 under the theme of “How to Set up Accounting System for Hi-Tech Enterprises”.

The presenter for this event was Ms. Cheng Xiaona, Manager of Operation Support Department of Brighture, who has five years' experience in Brighture and profound theoretical basis and rich professional practices.

Ms. Cheng explained the policy basis, work flow and eight major conditions for the confirmation of hi-tech enterprises. The ratio of the total R & D expenditure of an enterprise in the last three fiscal years (should the actual operation period be less than three years, the actual operation period) to the total sales revenue for the same period meet the following conditions: Not lower than 5% for enterprises with sales revenue less than 50 million Yuan in the last year; Not lower than 4% for enterprises with sales revenue from 50 million Yuan to 200 million Yuan in the last year; Not lower than 3% for enterprises with sales revenue exceeding 200 million Yuan in the last year.

The collection of R & D expenditure should be done as per R & D project, including direct investment, depreciation and long-term amortization, intangible asset amortization, design cost, equipment debugging and test costs, outsourced R & D expenses and other costs. Accounting of the expenditures by an enterprise should be done according to the auxiliary account for R & D expenditures set out in the “List of Enterprise Annual R & D Expenditure Structure” for hi-tech enterprises, relevant vouchers and list should be provided, and the “Work Guide” should be followed.

A confirmed hi-tech enterprise may enjoy a preferential income tax rate of 15%, provided that it meets the conditions for a hi-tech enterprise at all times. Ms. Cheng provided advices for hi-tech enterprises to prevent and control tax risks, i.e., **to establish and maintain a list of employees and technical staff, establish and maintain auxiliary account for R & D expenditures, appropriately manage IPR, and enhance the quality of technology.**

Our clients learned the latest criteria for hi-tech enterprises as well as the risks associated therewith and measures to control such risks. They expressed their gratitude for this fruitful Saloon.

百福润上海公司自成立以来，团队的不断壮大，为了营造更宽敞舒适的办公环境，更好的为客户服务，百福润上海公司将办公室由汤臣金融大厦 11 楼 1111 室迁移至 16 层 1612 室。

炎炎夏日送清凉，七月迎来了百福润上海公司老板沙龙主题活动-翰墨书香。本次活动由百福润上海公司举办，前来参与的有来自俄罗斯、越南、德国以及国内企业的老板及代表。

首先，百福润上海公司中级会计师董立娟老师为大家分享最新财税政策解读和下半年企业财税工作的重点。主要内容包括：2018 年下半年企业财税工作的重点建议，国税总局公告 2018 年第 28 号《企业所得税税前扣除凭证管理办法》的政策解读，上述公告的税务处理要求及特殊规定。

现场朋友们对于在日常工作中遇到的财务问题和最新政策的理解，进行了提问并讨论，董老师一一作出解答并给予专业的建议。

在财税专业知识的分享之后，书画老师张文岳老师与大家简单地介绍了中国独有的文房四宝以及中国书法的渊源，并耐心地手把手地指导在座的每一位朋友如何正确地持笔、运笔。这个小小的动作，饱含着老师对学员们的满怀热情，感染到所有到场的嘉宾。原来在座的所有朋友们都热爱我们的中国传统文化，在炎炎夏日，清凉一夏，学员团扇小作，让更多人发现中国书法的魅力，爱上中国传统文化。活动持续了整整一个下午，大家依依不舍，意犹未尽，希望百福润能举办诸如此类有意义、能陶冶情操的主题活动。

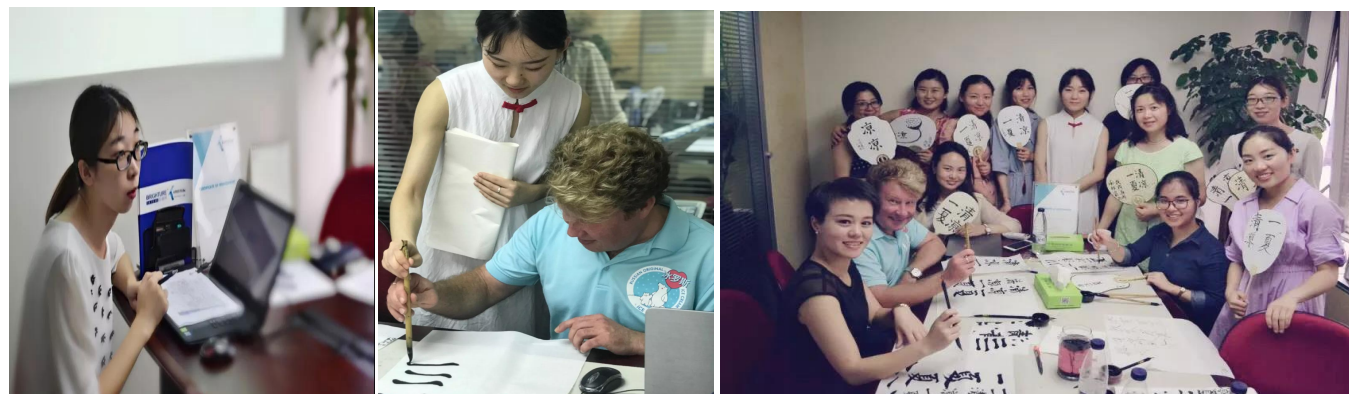
Since the establishment of Brighture (Shanghai), our team has been growing steadily. In order to provide spacious and comfortable working environment to better serve the clients, Brighture (Shanghai) moved from Room 1111 to Room 1612 of Tomson Finance Building.

A Manager's Saloon was held in Brighture (Shanghai) in July under the theme of "Calligraphy Brings Coolness to Summer". Managers and representatives of domestic and international companies from Russia, Vietnam and Germany attended the event.

First, Ms. Dong Lijuan, Intermediate Accountant, interpreted the latest fiscal policies and the key works for the second half of this year. The focuses of the discussions: Advices on the key works in the second half of this year. Interpretation of the "Regulations for Pre-Tax Deduction Certificate Management" (SAT PUBLIC CIRCULAR [2018] No.28). Requirements for the tax treatment under the aforesaid Document [2018] No.28

Participants raised questions about day-to-day accounting issues and the understanding of the new policy, and Ms. Dong answered their questions with professional advices.

Then, Ms. Zhang Wenyue, a teacher of calligraphy and painting, introduced to the participants the writing brush, ink stick, ink slab and paper, the so-called "scholar's four jewels", and the history of Chinese calligraphy. **Then, hand by hand, she taught the participants to practice calligraphy.** Her enthusiasm and attainments in calligraphy greatly touched the participants, promoted Chinese traditional culture and edified personal temperaments. This practice in the scorching summer brought coolness to the atmosphere, in which many people became fascinated with Chinese calligraphy and culture. The event lasted for the entire afternoon, and the participants were reluctant to stop. They expected more such cultivating activities be organized by Brighture.



与百福润的合作 Working with Brighture

德国绿贝成立于1949年，69年来绿贝专注欧洲家庭、商业和工业领域水处理，并成为欧洲最具影响力的水处理公司之一，在全球范围内，顾客十分信赖绿贝在创造完美水质方面的专业性。

绿贝公司总部坐落于多瑙河畔赫西施塔特市，在这里有高品质的德国工业技术，以高标准精心打造绿贝全系列产品。绿贝的销售和服务网点遍布全球各地，既能保证与客户近距离联系，也能做到对客户遇到的问题做出及时、快速的反馈。

绿贝为饮用水设施和工业应用提供全方位的水处理的解决方案，产品范围广泛涉及过滤、软化和采暖水保护，以及消毒和纯水生产。此外绿贝还可以为热水处理系统提供理想的解决方案。

为更好的拓展中国市场，德国绿贝于2017年2月份出资设立青岛绿贝水处理设备有限公司。百福润运用国际化视野及本土服务于外资企业方面丰富的经验，为青岛绿贝提供审计服务，解答企业的财税相关问题，帮助企业防控财税风险。

关于绿贝的更多信息，欢迎访问：
<http://www.gruenbeckchina.cn/>

Grünbeck was established in 1949. Grünbeck has been focusing on water treatment for European families, commercial and industrial areas for 60 years, and has become one of the most influential water treatment companies in Europe. Customers around the world all trust Grünbeck's expertise in creating perfect water quality.

Grünbeck's headquarter is located in Hoechststadt, on the Danube, where high-quality German industrial technology is used to create a full range of Grünbeck products. The sales and service outlets of Grünbeck are located throughout the world, which guarantees close contact with customers, and gives quick and prompt responding to customers' problems.

Grünbeck offers a full range of water treatment solutions for drinking water facilities and industrial applications. The product range covers filtration, softening and heating water protection, as well as disinfection and pure water production. In addition, Grünbeck can provide an ideal solution for hot water treatment systems.

To better expand the Chinese market, Grünbeck has set Qingdao Grünbeck Water Treatment Equipment Co., Ltd in February 2017. Brighture provides corporate finance consultation and audit services to Grünbeck (Qingdao), answers questions concerning accounting and taxation in day-to-day operation, provides consultation and guidance as to accounting operation in compliance with the law and regulations, and helps it avoid and control financial and taxation risks.

For more information about Grünbeck, please visit <https://www.gruenbeck.de/en/>



Key Dates

线上沙龙：百福润 2018 年第七期老板沙龙
主题：新政解读及企业应对之策
时间：2018 年 6 月 27 日 星期五
14:00 至 16:00

Online Salon: The Sixth Brighture Salon in 2018

Topic: Interpretation for the new tax polices and responding strategies

Time: 14:00 to 16:00

July 27 (Friday), 2018

百福润解答客户热点问题

Brighture's answer to hot topics

Q1: 国家税务总局公告 2018 年第 28 号《企业所得税税前扣除凭证管理办法》第十五条规定“企业应当自被告知之日起 60 日内补开、换开符合规定的发票”和国税函[2010]79 号第五条“关于固定资产投入使用后计税基础确定问题”规定的 12 个月的期限是否有矛盾? 企业转的固定资产超过 12 个月未取得发票的部分, 依 2010 年 79 号文需要调增应纳税所得额, 现在能否按 2018 年 28 号文执行?

A: 国家税务总局公告 2018 年第 28 号文件第十五条规定, 是具有普遍性适用性的, 是对企业在汇算清缴期结束后被发现取得不合规票据或未取得发票的补救措施, 给出了 60 天的补开、换开的期限。国税函[2010]79 号文件第五条, 是专门针对固定资产投入使用后, 由于工程款项尚未结清未取得全额发票的, 可暂按合同规定的金额计入固定资产计税基础计提折旧, 待发票取得后进行调整, 但该项调整应在固定资产投入使用后 12 个月内进行。我们理解上述两文件规定并不冲突, 一个具有普遍性, 一个是具有针对性。因此, 由于贵公司工程款项尚未结清未取得全额发票的, 仍然适用国税函[2010]79 号文件第五条 12 个月的规定。

Q. Clause 15 of the Regulations for Pre-Tax Deduction Certificate Management (SAT PUBLIC CIRCULAR [2018] No.28) stipulates that “An enterprise should within 60 days of notification have valid invoice reissued retroactively”, while Clause 5 “Issues concerning the determination of tax-base for a piece of fixed asset after it is put into operation” in SAT LETTER [2010] No. 79 requires 12 months time limit. It seems there is conflict between these two documents. The invoice for a portion of fixed asset of an enterprise is still not available after the timeline of 12 months, and taxable income should be adjusted according to SAT LETTER [2010] No. 79. Is it permitted to apply the provision of SAT PUBLIC CIRCULAR [2018] No.28 to this situation?

A. Clause 15 of Document (SAT PUBLIC CIRCULAR [2018] No.28) is generally applicable as a remedy to a situation where an enterprise is found with invalid invoice or has not obtained valid invoice after the annual settlement, and the enterprise is given 60 days to obtain retroactively valid invoice. While Clause 5 of SAT LETTER [2010] No. 79 is applicable only to the situation where, after a piece of fixed asset is put into operation, the full-amount invoice is not yet available due to the fact that the total project price has not yet been settled. The Document stipulates that as a temporary measure, the amount agreed upon in the contract can be charged into the tax-base of the fixed asset for depreciation, and adjustment can be made after the invoice is obtained, provided that such adjustment must be made within 12 months after the piece of fixed asset is put into operation. In our understanding, there is no conflict between the two documents in that, one of them is generally applicable while the other is applicable to particular circumstances only. Therefore, if your company has not obtained the invoice for the total payment because the costs of the project have not been settled, you are still subject to the 12 months time limit in SAT LETTER [2010] No. 79.

百福润最新动态

百福润同仁司龄:

- 张璐 (日本部, 中级会计师)
- 10 周年
- 郭锐 (客户发展部)
- 8 周年
- 和超 (欧美一部, 中级会计师)
- 5 周年
- 刘丽 (城阳部)
- 1 周年

What's New at Brighture?

Work Anniversary at Brighture:

- Jessie Zhang (Japanese Dept, Intermediate Accountant)
-10 years
- Christopher Liptau (Customer Development Dept)
-8 years
- Bella He (English speaking Dept.2, Intermediate Accountant)
-5 years
- Amanda Liu (Chengyang Dept)
-1 year

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