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### 您需要注意的财税新政...

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

1. 为鼓励企业加大职工教育投入，财政部、税务总局下发《关于企业职工教育经费税前扣除政策的通知》（财税〔2018〕51号），企业发生的职工教育经费支出，不超过工资薪金总额8%的部分，准予在计算企业所得税应纳税所得额时扣除；超过部分，准予在以后纳税年度结转扣除。[详情链接](#)  
1. In order to encourage enterprises to increase employees education input. The Ministry of Finance and the State Administration of Taxation joint issued Notice on the Pre-tax Deduction Policy for Employees Education Funds of Enterprises (CAI SHUI [2018] No. 51), The expenses incurred by the employees of the enterprise education shall not exceed 8% of the total wages and salaries, and shall be deducted when calculating the taxable income amount of the enterprise income tax; The excess portion is allowed to be deducted in the subsequent tax year.[Link](#)
2. 为减轻企业负担，鼓励投资创业，财政部、国家税务总局下发《关于对营业账簿减免印花税的通知》（财税〔2018〕50号），2018年5月1日起，对按万分之五税率贴花的资金账簿减半征收印花税，对按件贴花五元的其他账簿免征印花税。[详情链接](#)  
2. In order to relieve burdens of enterprises and encourage investment and entrepreneurship, the Ministry of Finance and the State Administration of Taxation jointly released the Notice on Reduction of Stamp Tax on business accounting books(CAISHUI [2018] No. 50). Since May 1, 2018, stamp duty has been levied in half on the accounting books of 5/10000 tax rates, and the stamp duty has been exempted from other accounting books which are priced by five yuan.[Link](#)
3. 为引导企业加大设备、器具投资力度，财政部、税务总局下发《关于设备器具扣除有关企业所得税政策的通知》（财税〔2018〕54号），企业在2018年1月1日至2020年12月31日期间新购进的设备、器具，单位价值不超过500万元的，允许一次性计入当期成本费用在计算应纳税所得额时扣除，不再分年度计算折旧。[详情链接](#)  
3. In order to guide enterprises to increase investment in equipment and appliances, the Ministry of Finance and the State Administration of Taxation joint issued Notice on equipment and appliances deduction of enterprises income tax policy (CAISHUI [2018] No. 54), The equipment and appliances are purchased by the enterprises during the period from January 1, 2018 to December 31, 2020, the value of the unit is not exceeding RMB 5,000,000, shall be allowed to be deducted at the time of calculation of the taxable income, and no more depreciation is calculated in the year.[Link](#)
4. 为优化税收环境，有效落实企业所得税各项优惠政策，国家税务总局修订了《企业所得税优惠政策事项办理办法》（国家税务总局公告2018年第23号），企业享受优惠事项采取“自行判别、申报享受、相关资料留存备查”的办理方式。企业享受优惠事项的，应当在完成年度汇算清缴后，将留存备查资料归集齐全并整理完成，以备税务机关核查。[详情链接](#)  
4. In order to optimize the taxation environment and effectively implement various preferential policies for corporate income tax, the State Administration of Taxation amended the Measures for Handling Corporate Income Tax Preferential Policies(State Administration of Taxation Announcement [2018] No. 23), Enterprises enjoy preferential treatment by adopting "self determination, declaration and enjoyment, and keeping relevant information for future reference". If the enterprise enjoys preferential treatment, it shall collect and keep all the reference materials after completion of the annual calculation and settlement, so as to prepare the tax authorities for verification.[Link](#)

### 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5月25日19:30至20:30，百福润通过喜马拉雅直播的方式举办了2018年第五期老板沙龙活动，沙龙主题为“**税改环境下出口退税政策调整**”。

本期老板沙龙由百福润出口退税部部门经理史晓萌老师主讲，史老师是中级会计师，在百福润有3年工作经验，有深厚的理论功底和丰富的实践经验。

史老师首先向大家解读了关于调整增值税税率的通知(财税[2018]32号)等最新政策，自2018年5月1日起，原适用17%税率且出口退税率为17%的出口货物，出口退税率调整至16%。原适用11%税率且出口退税率为11%的出口货物、跨境应税行为，出口退税率调整至10%。其他出口货物、跨境应税行为的退税率不变。

国家税务总局下发的《关于出口退税申报有关问题公告》(国家税务总局公告2018年第16号)，规定出口企业和其他单位申报出口退(免)税时，不再进行退(免)税预申报。**我们建议：出口企业在申报退税前，先通过“数据自检”模块上传数据进行检查，实现最终无疑点且信息齐全后再进行申报**，这样可以提前发现并解决问题，提高退税的效率。生产企业在当月没有出口时，取消零申报手续。文件明确“**出口退(免)税企业分类管理类别为四类的**”必须收汇后才能进行出口退税的申报。

针对企业咨询频率比较高的问题“企业2018年5月1日以前采购并出口了一批货物，供应商5月1日之前未开具发票，5.1之后供应商说无法开具17%的发票了，是这样的吗？”史老师结合政策给予了明确的解答。**纳税义务发生时间在5月1日之前的业务，还是适用原来17%、11%的税率纳税，按照17%、11%开具发票；纳税义务发生时间在5月1日之后的业务，则适用调整后的16%、10%新税率。**

本次沙龙让客户朋友们了解到最新政策，业务与出口退税顺畅衔接的注意事项，朋友们表示收获颇多。

The 5<sup>th</sup> Brighture Saloon was held through XIMALAYA Life Coverage from 19:00 to 20:30 on May 25, 2018 under the theme of “Policy Adjustment for Export Duty Rebate under Taxation Reform”.

The presenter for this event was Ms. Shi Xiaomeng, Manager of Export Rebate Department of Brighture, Intermediate Accountant with three years' experience in Brighture and profound theoretical basis and rich professional practices.

Ms. Shi first explained the newest policies, among others, the policy contained in the Notice by the Ministry of Finance and the SAT for the adjustment of VAT rates (CAISHUI [2018] No.32) which stipulates that effective from May 1, 2018, the duty rebate rate for export cargos that were originally subject to 17% VAT rate and 17% rebate rate had been adjusted to 16%, while the export cargos and cross-border taxable activities that were originally subject to 16% VAT rate and 16% duty rebate rate had been adjusted to 10%, with the duty rebate rates for other export cargos and cross-border taxable activities remain unchanged.

The Public Circular for Issues in Respect of Export Duty Rebate Declaration released by the SAT(SAT PUBLIC CIRCULAR [2018] No. 16) provides that pre-declaration by export enterprises and other entities for export duty rebate (exemption) shall not be required any longer. **Therefore, we suggest that: prior to tax rebate declaration, the enterprise concerned should self-examine through uploading data via “data self-examination” module to completely eliminate any doubt and collect all necessary information** so as to discover and solve possible problems in advance and enhance tax-rebate efficiency. **The zero declaration formality shall be cancelled in the month when an enterprise has no export in that month.** The Circular specifies that “**an export enterprise that falls in Class IV of Enterprise Management Category**” is permitted to declare export duty rebate only after it has received the payment in foreign currency.

Some clients raised questions which are common concerns such as “We purchased goods without receiving invoices before May 1, 2018, and the vendors said after May 1, 2018 that it was impossible to issue invoices at 17% VAT rate.” Ms. Shi provided explicit explanation based on the new policy: **“Transactions with tax obligation incurred before May 1 is still subject to the original 17% and 11% rates and invoices should be issued according to those rates; while transactions with tax obligation incurred after May 1 shall be subject to the new 16% and 10% rates.”**

Our clients learnt the latest tax policies as well as some points of attention for the smooth process for export transaction and duty rebate through this fruitful Saloon.



# 与百福润的合作 Working with Brighture

中原集团 (TRUNG NGUYEN) 创立于 1996 年, 1998 年第 1 家咖啡店在胡志明市开业并发展到整个越南, 是越南第一咖啡品牌。

最好的原料、世界一流的工艺、不可复制的配方及热爱咖啡的精神, 这些要素铸就了中原咖啡的独特性, 深受消费者的青睐。TNG 研发的速溶咖啡系列、烘焙研磨咖啡系列等产品满足了咖啡爱好者不同品味的需求。

目前中原咖啡在越南有 20 万个分销点 (POS), 有 60 家直营/加盟咖啡店, 有 5 家咖啡生产工厂。中原咖啡售卖已超过 150 亿杯, 出口到 60 多个国家包括美国、英国、法国、意大利等, 是国际会议如亚欧会议、亚太经合组织、世界经济论坛等会议的专用咖啡。

为更好的拓展中国市场, 中原集团于 2017 年 9 月份在上海设立代表处。百福润运用国际化视野及服务外资企业方面丰富的经验, 为上海代表处提供财税外包, 审计等服务, 解答企业日常经营过程中遇到的财税相关问题, 为企业合规账务处理, 帮助企业防控财税风险。

关于中原集团的更多信息, 欢迎访问: [www.trungnguyen.com.vn](http://www.trungnguyen.com.vn)

TRUNG NGUYEN was established on 1996. In 1998, the first coffee shop opened in Ho Chi Minh City and then developed throughout Vietnam. It is the first brand in Vietnam.

The best ingredients, world-class craftsmanship, non-replicable formulas, and the spirit of love for coffee all contribute to the uniqueness of TRUNG NGUYEN and are highly valued by consumers. The instant coffee series, baking and grinding series, and other products developed by TNG have met the needs of different tastes for coffee lovers. At present, TRUNG NGUYEN has 200,000 points of sale in Vietnam, 60 direct-operated/joined coffee shops, and 5 coffee production plants. TRUNG NGUYEN Coffee has sold more than 15 billion cups and exported to more than 60 countries including the United States, Britain, France, and Italy. It is a special coffee for international conferences such as the Asia-Europe Meeting, APEC, and the World Economic Forum.

To better expand the Chinese market, TRUNG NGUYEN set up a representative office in Shanghai in September 2017. Brighture provides corporate finance consultation and audit services to TRUNG NGUYEN Shanghai Representative Office, 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 TRUNG NGUYEN, please visit: [www.trungnguyen.com.vn](http://www.trungnguyen.com.vn)

## 全系列產品-烘焙研磨咖啡系列



## TNG 全系列產品-速溶咖啡系列



## Key Dates

线上沙龙: 百福润 2018 年第六期老板沙龙  
主题: 如何建立健全高企会计核算体系  
时间: 2018 年 6 月 29 日 星期五  
19:30 至 20:30

Online Salon: The Sixth Brighture Salon in 2018  
Topic: How to establish and improve the accounting system for High-Tech enterprises  
Time: 19:30 to 20:30  
June 29 (Friday), 2018

# 百福润解答客户热点问题

## Brighture's answer to hot topics

Q1: 我单位有一笔合同, 根据合同履行分成了三个阶段, 对应三个收款日期, 例如 30%-30%-40%。请问这种情况如何判断纳税义务发生时间? 最近正好碰上增值税税率变动, 这笔合同横跨两个税率, 实务中如何处理?

A: 按照增值税纳税义务的发生时间来判断适用税率, 这里采用的是分期收款的方式。书面合同约定的收款日期就是纳税义务发生时间, 也就是我们应当开具发票的时间。比如说收款日期, 其中有一个是在 5.1 之前, 那么就是用调整前的 17%、11% 的税率, 如果后面的两个收款日期是在 5.1 之后, 就应当适用调整后的 16%、10% 的税率。

Q2: 财税〔2018〕54 号文规定企业新购进的设备、器具, 单位价值不超过 500 万元的, 允许一次性计入当期成本费用, 在计算应纳税所得额时扣除, 不再分年度计算折旧。请问这个文件的意思是不超过 500 万的设备以后就可以直接记入费用里吗?

A: 该文件的意思是单价不超过 500 万的设备、器具, 在税务上可以当年一次性进行所得税税前扣除, 但在会计上, 需要在固定资产使用寿命内, 按照确定的方法对应计折旧额进行系统分摊, 因此会产生税会差异。

Q1: Our company has a contract which should be performed in three stages requiring three payments at a proportion of, for instance, 30%-30%-40%, on three days. How should we determine the time when the taxable obligations arise? After the adjustment of the VAT rates, our contract seems to be subjected to two VAT rates, how should we treat the payments received on different days?

A: Applicable rate should be determined on the basis of the time when value added taxable obligation takes place. In case of payment in installments, the time provided by the contract for the payment or the time the invoice concerned should have been issued is the time when taxable obligation takes place. In your case, for instance, if the 1st payment is to be received before May 1 and the 2nd and 3rd payments fall after May 1, the 1st payment is subject to the rate of 17% or 11%, while the 2nd and 3rd payments are subject to the rate of 16% or 10%.

Q2: It is stipulated in CAISHUI [2018] No. 54 Document that should the unit price for equipment and appliances newly bought by an enterprise is not in excess of RMB 5 million, it may be charged at a lump sum into the cost of the current period, and be deducted when computing taxable income, instead of calculating depreciation every year. Does it mean that from now on, any payment for equipment the unit price of which is not in excess of RMB 5 million can be charged directly into costs?

A: The Document implies that if the unit price of a piece of equipment or appliance does not exceed RMB 5 million, the cost therefore can be deducted at a lump sum before Corporate Income Tax. However, in accounting, the accrued depreciation should be accounted for within the stipulated fixed asset depreciation period. There is a difference between tax treatment and accounting treatment.

## 百福润最新动态

### 百福润同仁司龄:

- 李蓓蓓 (客户发展部) - 10 周年
- 郝富云 (客户发展部) - 8 周年
- 兰泽华 (国内一部, 中级会计师) - 7 周年
- 刘全蓉 (客户发展部) - 5 周年
- 史晓萌 (退税部, 中级会计师) - 3 周年
- 陈琪 (运营支持部) - 2 周年

## What's New at Brighture?

### Work Anniversary at Brighture:

- Bailey Li (Customer Development Dept) - 10 years
- Sherry Xi (Customer Development Dept) - 8 years
- Cherries Lan (Chinese Dept. 1, Intermediate Accountant) - 7 years
- Rita Liu (Customer Development Dept) - 5 years
- Crystal Shi (Export Rebate Dept, Intermediate Accountant) - 3 years
- Camille Chen (Operation Support Dept) - 2 Years

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