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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, 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.

### 您需要注意的财税新政...

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

1. 为完善纳税信用评价体系, 国家税务总局发布《关于纳税信用评价有关事项的公告》(国家税务总局公告 2018 年第 8 号), 将新设立企业、全年没有营业收入的企业以及适用企业所得税核定征收办法的企业纳入纳税信用评价范围, 增设 M 级纳税信用等级, 纳税信用等级由 A、B、C、D 四级变更为 A、B、M、C、D 五级。[详情链接](#)
1. In order to consummate the taxpaying credit appraisal system, the Public Circular for Issues in Respect of Taxpaying credit Appraisal was released by the State Administration of Taxation (SAT PUBLIC CIRCULAR [2018] No. 8), which included newly-registered enterprises, enterprises without operation revenue in a whole year and enterprises subject to verification-collection of corporate income taxes into the appraisal system, and added a new taxpaying credit rating M, changing a four-level system (A, B, C and D) into a five-level system (A, B, M, C and D). [Link](#)
2. 为加强税收协定执行工作, 进一步完善“受益所有人”规则, 税务总局发布了《国家税务总局关于税收协定中“受益所有人”有关问题的公告》(国家税务总局公告 2018 年第 9 号), 扩大 30 号公告规定的安全港范围, 对于不符合“受益所有人”条件但符合一定条件的申请人给予享受税收协定待遇的机会, 明确应当提供证明“受益所有人”身份的资料等内容。[详情链接](#)
2. In order to execute the tax agreements and consummate the rule of “beneficial owner”, the Public Circular for Issues in Respect of “Beneficial Owners” Contained in the Tax Agreements was released by the State Administration of Taxation (SAT PUBLIC CIRCULAR [2018] No. 9), which expanded the scope of the “safe haven” defined by the Public Circular No. 30, accorded applicants who do not qualify for “beneficial owner” but meet certain conditions an opportunity to enjoy the treatment under the tax agreements, and clarified the information to be provided as proof for “beneficial owner” qualification. [Link](#)
3. 为统一和规范我国政府对外签署的避免双重征税协定(简称“税收协定”)的执行, 国家税务总局发布《关于税收协定执行若干问题的公告》(国家税务总局公告 2018 年第 11 号), 对税收协定中常设机构、海运和空运、演艺人员和运动员条款, 以及合伙企业适用税收协定等有关事项作出进一步明确。[详情链接](#)
3. In order to regulate the execution of the tax agreements for avoidance of double taxation to which China is a party, the Public Circular for Issues in Respect of Execution of Tax Agreements was released by the State Administration of Taxation (SAT PUBLIC CIRCULAR [2018] No. 11) to further clarify the clauses pertaining to permanent establishments, sea transportation and air transportation, entertainers and athletes as well as application of the tax agreements to partnership businesses. [Link](#)
4. 2018 年 2 月山东省新旧动能转换综合试验区获批, 国家给予了三条支持性的税收政策, 为推进新旧动能转换提供强力保障。[详情链接](#)
4. Shandong Province Pilot Zone for Replacing Old Growth Drivers with New Ones was ratified in February 2018, and three supportive tax policies, namely, tax rebate based on tax credit carried forward from the previous tax period, exemption of urban land use taxes during production suspension for de-capacity, and relaxation of personal income taxes from science and technology achievements were granted by the Central Government as guarantee for replacing old growth drivers with new ones. [Link](#)

# 百福润 老板沙龙 Brighture Salon

2018年2月28日下午，百福润在青岛市南办公室举行了2018年第二期老板沙龙活动，沙龙主题为“出口退税政策解读及风控管理”。

本期老板沙龙由百福润退税部部门经理、中级会计师史晓萌老师主讲。史老师首先向大家提示了**2017年出口业务退税申报的截止期限为2018年4月15日**。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2018年5月15日前，向主管税务机关申报免税，未申报免税的，视同内销缴税。

**出口企业除及时申报退免税外，还要注意及时收汇。**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。

对于外贸企业如何提高退税到账的效率，史老师给了两条有效中肯的建议，**1.早取得进项发票早认证早退税，2.在退税申报期内及早申报**（退税申报期与增值税申报期一致）。

对于未打印商品和服务税收分类编码简称的增值税发票能否正常使用，能否用于申报退税这个问题，税局已经给出明确答复，**增值税发票可以正常使用，无需重新开具。**

沙龙活动结束后，客户朋友们均表示收获颇多，对政策有了更深的理解，会将政策运用在实务操作中，规避风险，提高退税到账效率。

On 28<sup>th</sup> February 2018, Brighture held the second salon activity in 2018 with the topic of “2018 Tax Refund Policy Interpretation and Risk Control Management”.

The presenter was Shi Xiaomeng from Brighture, the manager of Tax Rebate Dep. who holds the qualification of Intermediate Accountant. Firstly she reminded that **the deadline for 2017 export business related tax refund declaration is 15<sup>th</sup> April 2018**. As for the companies running export activities haven't declared the tax refund or haven't submitted all required VAT exemption and tax refund documents, they should declare the tax exemption by 15<sup>th</sup> May, 2018, otherwise it will be regarded as domestic sales and the relevant tax should be paid legally.

Apart from declaring the tax refund and tax exemption timely, **the companies should also collect the foreign exchange in time**. The foreign exchange paid for the export commodity should be collected before the deadline for tax refund and exemption declaration (if using RMB as the monetary form during the cross-border trade, the company must collect RMB as the payment). Otherwise VAT exemption policy will apply to the export activity.

Ms. Shi offered 2 pieces of suggestion on how to promote the efficiency of obtaining tax refund: **1: get input fapiao earlier, finish the fapiao authentication procedure earlier and receive tax refund earlier. 2: declare the tax refund earlier within the declaration period.** (tax refund declaration period is the same with VAT declaration period)

As for the VAT fapiao without tax classification code on it, if it can be used for declaring tax refund, Tax Bureau has given clear answer: **this kind of VAT fapiao can be used normally, and no need to re-issue.**

Through this salon, the participants had deeper understanding about the tax refund related policies and will adopt them accordingly to avoid potential risk and fasten the proceed of tax refund.



# 与百福润的合作 Working with Brighture

德国孚雷德食品有限公司（Freeze-Dry Foods GmbH）是一家有 40 年历史的家族企业，总部位于德国格雷文，在美国、墨西哥、巴西等国家均设有公司。自 1978 年由 Dieter Groneweg 投资成立起，公司已发展成为一流的冻干和风干成分的全球活跃专家，产品质量持续稳定。目前 GRONEWEG 集团在全球拥有约 600 名员工。

孚雷德食品有限公司认为食物的成分决定了食物的一切，这也是他们将“为食品企业供应最好的冷冻干燥食品材料以及风干食品材料”作为企业目标的原因。

2014 年 6 月孚雷德食品（青岛）有限公司成立，公司主要利用先进的技术对蔬菜、水果等进行冷冻干燥或风干，然后再出口至国外。

百福润自孚雷德食品（青岛）有限公司成立起，就为其提供公司注册、财务顾问、代理记账、审计等一站式服务，帮助企业了解适用中国的财税法规，建立健全财务核算体系，使得企业专注于业务经营，为其在中国的发展贡献了一份力量。

关于孚雷德的更多信息，欢迎访问：  
<https://www.freeze-dry-foods.com/en/index/>

Freeze-Dry Foods GmbH is a German family business with almost 40 years of tradition. Its headquarter is located in Germany and there are subsidiaries in America, Mexico, Brazil and other countries. Since its foundation by Dieter Groneweg in 1978, the company has developed into a globally active specialist for first-class freeze-dried and air-dried ingredients with consistent and continuous product quality. The GRONEWEG Group employs about 600 people worldwide.

Freeze-Dry Foods are convinced that a product is only as good as its ingredients. This is why they have set themselves the task of supplying the food industry with the best freeze-dried and air-dried raw materials.

Freeze-Dry Foods (Qingdao) Co., Ltd. was established in June 2014, the company's mainly operation model is to freeze-dry or air-dry the vegetables and fruits using advanced technology, and then export the dried foods abroad.

Brighture began to offer company registration service, finance & taxation consultant, bookkeeping service, audit service to Freeze-Dry Foods (Qingdao) Co., Ltd. since its incorporation. Brighture helps the company learn the local financial & taxation policies, also help the company establish and improve financial accounting system, ensuring that the company can focus on business operation and market development.

For more information you can check  
<https://www.freeze-dry-foods.com/en/index/>



## Key Dates

百福润 2018 年第三期老板沙龙

主题：财税新政解读

时间：2018 年 3 月 30 日 星期三 14:00 至 16:00

地点：市南办公室

The Third Brighture Salon in 2018

Topic: Interpretation for the new tax polices

Time: 14:00 to 16:00

March 30 (Friday), 2018

Venue: Shinan Office of Brighture



# 百福润解答客户热点问题

## Brighture's answer to hot topics

**Q:** 我们公司购入一批书用于销售, 后续对外捐赠 76 本, 保管不善损坏 2 本。这 78 本书怎么进行账务处理呢, 有什么风险呢? 谢谢!

**A:** 1. 如属于免税图书, 按图书成本分别将捐赠部分计入营业外支出和将损坏部分计入管理费用。

借: 营业外支出

管理费用

贷: 库存商品

2. 如属于应税图书, 捐赠部分以图书售价计算销项税额; 损失部分按成本价结转库存商品成本并转出相应的进项税额。

对外捐赠 76 本的账务处理

借: 营业外支出

贷: 库存商品

应交税费——应交增值税(销项税额)

保管不善损坏 2 本的账务处理

借: 管理费用

贷: 库存商品

应交税费——应交增值税(进项税额转出)

按上述分录进行相关处理, 规避涉税风险。

**Q:** 外籍人员在青岛任职, 企业向其发放子女教育费补贴, 子女在境外接受教育, 补贴是否可以免征个人所得税? 谢谢!

**A:** 根据《国家税务总局关于外籍个人取得有关补贴征免个人所得税执行问题的通知》(国税发〔1997〕54号)第五条的规定, 对外籍个人取得的语言培训费和子女教育费补贴免征个人所得税, 应由纳税人提供在中国境内接受上述教育的支出凭证和期限证明材料, 由主管税务机关审核, 对其在中国境内接受语言培训以及子女在中国境内接受教育取得的语言培训费和子女教育费补贴, 且在合理数额内的部分免于纳税。因此, 该员工的子女在境外接受教育, 不符合上述文件规定的免税情形, 其取得的子女教育费补贴应当合并计入当月工资、薪金所得缴纳个人所得税。

**Q:** Our Company have purchased a batch of books for selling, then we have donated 76 books, and due to improper care, 2 books have been damaged. How should we deal with these 78 books in accounting? And will there be any risk? Thank you!

**A:** 1. If these books are tax-free, according to the cost of books, the donated books will be reckoned in the non-business expenditure and management expenses.

Debit: non-business expenditure

General and administrative expenses

Credit: finished goods

2. If these books are taxable, the output VAT of the donated books should be calculated, the loss part should be carried down to finished goods, and roll out the corresponding input tax.

Debit: non-business expenditure

Credit: finished goods

Tax payable – VAT payable (output VAT)

The accounting treatment of the damaged 2 books due to the improper care

Debit: General and administrative expenses

Credit: finished goods

Tax payable – VAT payable (the roll-out input VAT)

Relevant processing shall be carried out according to the above-mentioned entry to avoid tax risks

**Q:** If a foreign individual is working in Qingdao, the company is subsidizing his/her children's education expenses, his/her children are receiving their education abroad, and we wondered if the subsidy could be exempted from individual income tax? Thank you!

**A:** According to <<the Notice of the State Administration of Taxation on the Implementation of the Exemption of Personal Income Tax for Foreign Individuals>>, the provisions of article 5 (national taxation issued (1997) No.54) stipulated that, individual income tax can be exempted from the language training fee and child education expenses, only when the taxpayer provide the certificate of expenditure and the term certificate of the above-mentioned education in China, and the language training in China, as well as the language of the children receive education in China to obtain training and children education allowance should be approved by the competent tax authorities, and only a reasonable part of amount can be exempt from taxation. The employee's children are receiving education abroad, which does not comply with the tax exemption stipulated in the above documents, the subsidy for children's education expenses shall be incorporated into the income tax paid in the current month.

## 百福润最新动态

### 百福润同仁司龄:

- 孙玉珊 (客户发展部)  
– 10 周年
- 袁欣峰 (运营部)  
– 7 周年
- 于品 (国内一部)  
– 4 周年

## What's New at Brighture?

### Work Anniversary at Brighture:

- Sweetie Sun (Customer Dept.)  
– 10 Years
- Cindy Yuan (Operations Support Dept.)  
– 7 Years
- Candy Yu (Chinese Dept.1)  
– 4 Years

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