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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, 做百年企业

价值观:
永远以客户为中心, 专
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 professional,
honest and efficient.*



Shanghai



Qingdao

P1 您需要注意的财税新政... ***Tax regulations that you should pay attention to...***

1. 为进一步支持广大个体工商户和小微企业全面复工复产, 财政部税务总局发布《关于延长小规模纳税人减免增值税政策执行期限的公告》(财政部 税务总局公告 2020 年第 24 号), 文件规定如下税收优惠政策实施期限延长到 2020 年 12 月 31 日。

(1) 对湖北省增值税小规模纳税人, 适用 3%征收率的应税销售收入, 免征增值税; 适用 3%预征率的预缴增值税项目, 暂停预缴增值税。

(2) 除湖北省外, 其他省、自治区、直辖市的增值税小规模纳税人, 适用 3%征收率的应税销售收入, 减按 1%征收率征收增值税; 适用 3%预征率的预缴增值税项目, 减按 1%预征率预缴增值税。

1. In order to support the individual businesses and small and low profit enterprises to resume operation, the State Administration of Taxation and the Ministry of Finance jointly issued the Public Circular on **Extension of VAT Relief Policy for Small-Scale Taxpayers** (MOF SAT CIRCULAR [2020] No.24), stipulating that **the following preferential tax policies shall be extended up to December 31, 2020.**

(1) **VAT shall be exempted** from the taxable sales income of small-scale taxpayers who are subject to 3% VAT rate in **Hubei Province**; in addition, **prepayment VAT items subject to 3% rate shall be suspended temporarily.**

(2) **VAT shall be collected at a reduced rate of 1% from the taxable sales income of small-scale taxpayers** who are subject to 3% VAT rate in other provinces, autonomous regions and municipalities directly under the Central Government, (other than Hubei Province); in addition, **prepayment VAT items subject to 3% rate shall be prepaid at a reduced rate of 1%.**

2. 为进一步支持小型微利企业和个体工商户复工复产，缓解其生产经营资金压力，国家税务总局发布《关于小型微利企业和个体工商户延缓缴纳 2020 年所得税有关事项的公告》（国家税务总局公告 2020 年第 10 号），文件规定：

（1）2020 年 5 月 1 日至 2020 年 12 月 31 日，小型微利企业在 2020 年剩余申报期按规定办理预缴申报后，可以暂缓缴纳当期的企业所得税，延迟至 2021 年首个申报期内一并缴纳。在预缴申报时，小型微利企业通过填写预缴纳税申报表相关行次，即可享受小型微利企业所得税延缓缴纳政策。

（2）2020 年 5 月 1 日至 2020 年 12 月 31 日，个体工商户在 2020 年剩余申报期按规定办理个人所得税经营所得纳税申报后，可以暂缓缴纳当期的个人所得税，延迟至 2021 年首个申报期内一并缴纳。其中，个体工商户实行简易申报的，2020 年 5 月 1 日至 2020 年 12 月 31 日期间暂不扣划个人所得税，延迟至 2021 年首个申报期内一并划缴。

3. 为支持电影等行业发展，财政部、税务总局发布关于电影等行业税费支持政策的公告（财政部 税务总局公告 2020 年第 25 号），文件规定：

（1）自 2020 年 1 月 1 日至 2020 年 12 月 31 日，对纳税人提供电影放映服务取得的收入免征增值税。

（2）自 2020 年 1 月 1 日至 2020 年 12 月 31 日，免征文化事业建设费。该项免征政策，适用于所有缴纳文化事业建设费的企业。

2. In order to support the individual businesses and small and low profit enterprises to resume operation and alleviate their financial pressure, the State Administration of Taxation issued the Public Circular on Postponement of 2020 Corporate Income Tax Payment for Small and Low Profit Enterprises (SAT CIRCULAR [2020] No.10), stipulating that:

(1) Effective from May 1, 2020 to December 31, 2020, small and low profit enterprises may, after submitting the returns for prepayment for the remaining tax period of 2020, defer the payment of corporate income tax for the current period up to the first declaration period in 2021, to be paid together with the dues for the first declaration period in 2021. When submitting the returns for prepayment, small and low profit enterprises may acquire the eligibility for the deferment by filling in the relevant boxes in the Prepayment Declaration Form.

(2) Effective from May 1, 2020 to December 31, 2020, individual business entities may, after submitting the returns for individual income tax on business income for the remaining tax period of 2020, defer the payment of individual income tax for the current period up to the first declaration period in 2021, to be paid together with the dues for the first declaration period in 2021. As for individual business entities subject to summary tax declaration, no individual income tax shall be deducted during the period from May 1, 2020 to December 31, 2020, instead, the tax will be deferred and deducted together with the dues for the first declaration period in 2021.

3. In order to support the development of the film industry, the Ministry of Finance and the State Administration of Taxation issued a circular on the tax and fee support policies for the film industry (MOF SAT CIRCULAR [2020] No.25), which provides:

(1) Effective from January 1, 2020 to December 31, 2020, VAT shall be exempted from the income acquired by taxpayers from film screening services.

(2) Effective from January 1, 2020 to December 31, 2020, cultural construction charges shall be exempted from all businesses that are subjected thereto.

2020 年 5 月 15 日 19:00 至 20:00，百福润财税通过直播的方式举办了 2020 年第 4 期老板沙龙活动，沙龙主题为“2019 年度个人所得税汇缴政策盘点与解读”。

本期老板沙龙由百福润财税国内一部经理、中级会计师兰泽华老师主讲，兰老师在百福润财税有 9 年工作经验，有深厚的理论功底和丰富的实践经验。

兰老师从个人所得税汇算清缴的概况以及谁需要做，谁来做，如何做、典型案例等 5 个方面进行了分享。

(1) 居民个人取得综合所得(工资薪金、劳务报酬、稿酬和特许权使用费)，按年计算个人所得税；有扣缴义务人的，由扣缴义务人按月或者按次预扣预缴税款；需要办理汇算清缴的，应当在取得所得的次年 3 月 1 日至 6 月 30 日内办理汇算清缴。

(2) 符合下列情形之一的，纳税人需要办理年度汇算清缴：①2019 年度已预缴税额大于年度应纳税额且申请退税的。②2019 年度综合所得收入超过 12 万元且需要补税金额超过 400 元的。

(3) 汇算清缴有自己办，单位办，委托专业服务机构代办 3 种方式。

2019 年是首年汇算清缴，涉及的税收政策点较多，对专业性要求较高，百福润财税作为专业服务机构，可以协助个人进行汇算清缴工作。

The 4th Brighture salon for 2020 was held through live broadcast from 19:00 to 20:00 on May 15 under the theme of “Analysis and Understanding of 2019 Annual Settlement of Personal Income Tax”.

Cherries Lan, Manager of Chinese Dep. 1 and Intermediate Accountant of Brighture, was the resource person for the salon. Having served 9 years in Brighture, she has profound theory and vast experiences.

Cherries Lan focused on five aspects, including the individuals who need to settle income tax annually, who is to handle the annual settlement and how to handle the annual settlement, and some typical examples.

(1) Individual income tax shall be calculated based on comprehensive income (wages and salaries, remuneration for personal services, remuneration for author's remuneration and royalties) acquired by individual residents on an annual basis; where a withholder is involved, it shall withhold and prepay the tax on a monthly basis or on a per-case basis; If annual final settlement is required, it shall be made from March 1 to June 30 of the year following the year in which the income is acquired.

(2) A taxpayer need to handle annual settlement in any of the following circumstances: (1) the amount of tax paid in advance in 2019 is greater than the annual tax payable and a tax refund is applied for. (2) The comprehensive income of 2019 exceeds 120,000 Yuan and the shortfall of tax prepaid exceeds 400 Yuan.

(3) Annual settlement may be handled by the taxpayer or the business itself, or by a professional agent. 2019 is the first year of annual settlement, involving many tax policy aspects and requiring higher professional approaches. Brighture, as a professional institute, is capable and ready to render such services to individuals.

日东集团成立于 1918 年，总部位于日本大阪，是一家以研发生产高性能有机高分子薄膜产品为主的综合化学材料制造商，目前在全世界 27 个国家及地区拥有 94 家子公司，员工总数接近 3 万名。自创业以来，集团专注于新产品的创新研发，截至目前研发出的产品达到 13,500 种，遍布在 70 余个行业，涵盖电子电器，汽车，能源，环境，房屋建材，健康医药等领域。

2011 年至 2017 年，日东集团连续七年被美国汤姆森路透评为“全球最具创新力 100 强”企业，受到海外机关投资家的广泛关注。公司的股票是构成日经指数的 225 家标准股之一。

日东（青岛）研究院是日东集团于 2014 年在华成立的首家研发机构，定位是吸收日东集团全球研发精华成果，结合山东青岛产业发展优势，构建集团在中国唯一的全新研发创新平台，将日东在近百年发展过程中积累起来的科技成果通过日东（青岛）研究院转移至国内，服务于青岛，山东及国内企业，助力国内相关产业的技术创新及产业升级。

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，为企业提供财税外包、人事外包服务及审计等一站式服务，解答企业的财税相关问题，帮助企业防控财税风险，做企业的成长伙伴。

关于日东集团的更多信息，请访问：
<http://www.nittodenko.com.cn>.

Incorporated in 1918 and headquartered in Osaka, Japan, Nitto Group is a comprehensive manufacturer of chemical materials focusing on high performance organic polymer film products. It has now 94 subsidiaries in 27 countries and regions, with a total staff of 30,000. Since its inception, the group has been focusing on innovative research and development of new products. Up to now, it has developed 13,500 products in more than 70 sectors, covering electronics, electric appliances, automobile, energy, environment, building materials, health and medicine.

From 2011 to 2017, Nitto Group was rated as "Global Most Innovative 100" by Thomson Reuters for seven consecutive years, attracting extensive attentions from overseas institution investors. The company's shares are among the 225 standard stocks that make up the Nikkei Index.

Incorporated in 2014, Nitto (Qingdao) Technology Research Institute is Nitto Group's first R & D institute in China, aiming at building the sole R & D and innovation platform in China leveraging the global achievements of the Group and taking advantage of the local industrial development in Qingdao, so as to transfer the achievements accumulated during a century's development of Nitto Group to China through Nitto (Qingdao) Technology Research Institute to serve the businesses and help industrial upgrading in Qingdao, Shandong Province and China.

Leveraging our international professional vision and local services for foreign enterprises, Brighture has been providing financial, taxation, human resource and audit services to businesses, answer financial and tax related questions, help businesses prevent and control financial and tax risks, and be a good assistant for business development.

For more information about Nitto Group, please visit:
<http://www.nittodenko.com.cn>.



Key

线上沙龙：百福润财税 2020 年第 5 期

Dates

主题：创业者如何选择企业类型及各类型对比分析

时间：2020 年 6 月 19 日星期五 19:00 至 20:00

Online Salon: the 5th Brighture Salon in 2020

Topic: How do entrepreneurs choose the types of enterprises, analysis and comparison of various types of enterprises

Time: 19:00 to 20:00, June 19, 2020 (Friday)

Brighture's answers to hot topics

Q: 我公司 2019 年购进货物时无法取得发票, 是否可以在税前扣除?

A: 根据《企业所得税税前扣除凭证管理办法》第十三条规定, 企业应当取得而未取得发票、其他外部凭证或者取得不合规发票、不合规其他外部凭证的, 若支出真实且已实际发生, 应当在当年度汇算清缴期结束前, 要求对方补开、换开发票、其他外部凭证。补开、换开后的发票、其他外部凭证符合规定的, 可以作为税前扣除凭证。如果在汇算清缴期结束仍无法取得发票的, 根据《企业所得税税前扣除凭证管理办法》第十七条规定: 企业以前年度应当取得而未取得发票、其他外部凭证, 且相应支出在该年度没有税前扣除的, 在以后年度取得符合规定的发票、其他外部凭证或者按照本办法第十四条的规定提供可以证实其支出真实性的相关资料, 相应支出可以追补至该支出发生年度税前扣除, 但追补年限不得超过五年。

Q: My company bought some goods in 2019 but failed to get the invoice. Can we make pre-tax deduction?

A: In accordance with Article 13 of the Administration Measures for Pre-tax Deduction Vouchers for Corporate Income Tax, where an enterprise should have obtained but failed to obtain invoices or other external vouchers, or obtained invoices or other external vouchers that did not comply with the laws and regulations, it shall, before the end of the current year's final settlement period, request the counterparty to issue valid invoices or other external vouchers which, if comply with the law and regulations, can be used as the voucher for pretax deduction, provided that the relevant payment incurred is genuine; If the invoice cannot be obtained after the expiration of the final settlement period, according to Article 17 of the Administration Measures for Pre-tax Deduction Vouchers for Corporate Income Tax: **Where the enterprise has not obtained invoices or other external certificates which should have been obtained in the previous years and therefore pre-tax deduction have not been made on the corresponding expenditures in the year they incurred, if in the following years it obtains invoices or other external vouchers in conformity with the law or regulation or provides relevant materials that can prove the authenticity of the expenditures in accordance with Article 14 of the Administration Measures, pre-tax deduction can be made in a retrospective manner on the corresponding expenditures in the year they incurred, subject to a maximum of 5 years.**

P5

百福润财税同仁

司龄:

- 史晓萌 (退税部, 中级会计师)
- 入司 5 周年
- 刘扬 (运营支持部)
- 入司 1 周年

Work Anniversary at Brighture:

- Crystal Shi (Tax Refund Dept. Intermediate Accountant)
- 5 years
- Mia Liu (Operation Support Dept.)
- 1 year

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具体以相关法规及当地行政机关判定结果为准。

Disclaimer: BRIGHTURE Newsletter is for reference only. Please rely on the relevant laws, regulations and the decisions by local administrations.

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