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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 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. 为进一步支持稳就业, 减轻毕业学生等年度中间首次入职人员以及实习学生预扣预缴阶段的税收负担, 国家税务总局发布了《关于完善调整部分纳税人个人所得税预扣预缴方法的公告》:

(1) 对一个纳税年度内首次取得工资、薪金所得的居民个人, 扣缴义务人在预扣预缴个人所得税时, 可按照 5000 元/月乘以纳税人当年截至本月月份数计算累计扣除费用。

(2) 正在接受全日制学历教育的学生因实习取得劳务报酬所得的, 扣缴义务人预扣预缴个人所得税时, 可按照《国家税务总局关于发布〈个人所得税扣缴申报管理办法(试行)〉的公告》(2018 年第 61 号) 规定的累计预扣法计算并预扣预缴税款。

(3) 本公告自 2020 年 7 月 1 日起施行。

1. The State Administration of Taxation released the **Public Circular on Adjustment of Withholding Individual Income Tax of Some Taxpayers** in order to support job creation and relieve the burden of the first-time entrants of this year such as new graduates and interns during the withholding period. It stipulates:

(1) When individual income tax is withheld by the withholding agent for individual residents who obtain income in the forms of wages and salaries for the first time within a fiscal year, the accumulative deduction of expenses may be calculated by multiplying RMB 5,000/month by the total number of months (up to the current month) of the taxpayer concerned in this year.

(2) When individual income tax is withheld by the withholding agent for remuneration received by students of full-time education for their services rendered during their internship, the cumulative withholding method contained in the provisions of the Public Circular of the State Administration of Taxation for Issuance of the "Administration of Individual Income Tax Withholding Return (Trial) ([2018] No. 61) shall apply.

(3) This Public Circular shall take effect on July 1, 2020.

2. 为了贯彻落实《国务院关于印发中国（上海）自由贸易试验区临港新片区总体方案的通知》有关要求，财政部、税务总局发布《关于中国（上海）自贸试验区临港新片区重点产业企业所得税政策的通知》（财税[2020]38号），文件规定：

（1）新片区内从事**集成电路、人工智能、生物医药、民用航空**等关键领域核心环节相关产品（技术）业务，并开展实质性生产或研发活动的符合条件的法人企业，自设立之日起**5年内减按15%的税率征收企业所得税**。

（2）本通知自**2020年1月1日起实施**。

3. 为进一步优化集成电路产业和软件产业发展环境，国务院颁布《关于印发新时期促进集成电路产业和软件产业高质量发展若干政策的通知》（国发〔2020〕8号），文件规定：

（1）国家鼓励的**集成电路线宽小于28纳米（含）**，且经营期在**15年以上**的集成电路生产企业或项目，**第一年至第十年免征企业所得税**。

对于按照集成电路生产企业享受税收优惠政策的，**优惠期自获利年度起计算**；对于按照集成电路生产项目享受税收优惠政策的，**优惠期自项目取得第一笔生产经营收入所属纳税年度起计算**。

（2）国家鼓励的**集成电路设计、装备、材料、封装、测试企业和软件企业**，自获利年度起，**第一年至第二年免征企业所得税**，**第三年至第五年按照25%的法定税率减半征收企业所得税**。

（3）国家鼓励的重点**集成电路设计企业和软件企业**，自获利年度起，**第一年至第五年免征企业所得税**，**接续年度减按10%的税率征收企业所得税**。

2. In order to implement the Circular of the State Council on the Overall Plan for the New Port Area of the China (Shanghai) Pilot Free Trade Zone, the Ministry of Finance and the State Administration of Taxation issued the **Notice on Corporate Income Tax Policy for Production Enterprises in the Key Industries in the New Port Area of China (Shanghai) Pilot Free Trade Zone (CAISHUI[2020]No.38)**, which stipulates:

（1）Qualified corporate enterprises in the New Port Area engaged in key industry related products (technology) business such as **integrated circuits, artificial intelligence, biomedicine and civil aviation and carrying out substantive production or R & D activities**, shall subject to a reduced corporate **income tax rate of 15% within 5 years from the date of establishment**.

（2）This Notice shall take effect on **January 1, 2020**.

3. To further enhance the environment of the integrated circuit industry and the software industry, The State Council released the "**Notice on Policies to Promote the Quality Development of Integrated Circuit Industry and Software Industry in the New Era**" (GUOFA[2020]No.8), which stipulates:

（1）The corporate income tax of integrated circuit production enterprises or projects encouraged by the state with a **circuit width less than 28 nanometers (inclusive) and an operating period of more than 15 years** shall be exempted from the **first year up to the tenth year**; for enterprises that enjoy preferential tax policies as IC production enterprises, **the preferential period shall be calculated from the profit-making year**; for those who enjoy preferential tax policies as IC production project, **the preferential period shall be calculated from the fiscal year in which the first production and operation income of the project is obtained**.

（2）The corporate income tax of the enterprises encouraged by the State and engaged in integrated circuit design, equipment, materials, packaging, testing and software shall be exempted in the two years from the first profit-making year, and be halved on the basis of the statutory rate of 25% from the third year to the fifth year.

（3）The corporate income tax of the key integrated circuit design and software enterprises encouraged by the State shall be exempted from the first profit-making year for five consecutive years, and will be levied at a reduced rate of 10% thereafter.

2020 年 7 月 31 日 19:00 至 20:00，百福润财税通过直播的方式举办了 2020 年第 6 期老板沙龙活动，沙龙主题为“出口企业全流程风险防控”。

本期老板沙龙由百福润财税资深商务顾问、中级会计师孙玉珊老师主讲，孙老师在百福润财税有 12 年工作经验，擅长出口退税、商事主体设立筹划、股权并购、清算注销。

孙老师从出口企业申办流程、出口企业退税需满足的条件、出口企业退税申报期限、收汇相关政策变化、出口企业风险提示等四个方面进行了分享。

(1) 申办流程：出口企业在注册时，一般要经过 12 个步骤，在每一步都应慎重，确保填报信息符合政策规定才能顺利注册成功。

(2) 退税需满足的条件：必须是报关离境的出口货物；必须是收汇或视同收汇的货物；进项增值税专用发票的品名、数量、单位必须与报关单一致；进项增值税专用发票必须认证；自 2011 年 2 月 1 日以后取得的进项增值税专用发票，必须加盖开票方发票专用章等。

(3) 出口退税申报期限、收汇政策变化：《财政部税务总局公告 2020 年第 2 号》规定：纳税人出口货物劳务、发生跨境应税行为，未在规定期限内申报出口退(免)税或者开具《代理出口货物证明》的，在收齐退(免)税凭证及相关电子信息后，即可申报办理出口退(免)税。

Brighture's 6th Saloon for 2020 was held through Life Broadcast from 19:00 to 20:00 on July 31, 2020 under the theme of "The whole process of risk control for export businesses".

The resource person for this event was Ms. Sun Yushan, Senior Finance and Taxation Consultant and Intermediate Accountant, who has served Brighture for 12 years and has profound experiences in export duty rebate, business start-up planning, acquisition and merger, liquidation and deregistration.

Ms. Sun's lecture covered four aspects, namely, application process of export enterprises, conditions for export duty rebate, time limit of duty rebate declaration, changes of relevant policies on receiving payments in foreign currencies, and potential risks export enterprises have to face.

(1) Application process: Generally, an export enterprise needs to go through 12 steps in registration, and should be careful in each step to ensure that the information submitted complies with the policy and regulations for successful registration.

(2) Conditions for export duty rebate: The goods must be the export goods declared to leave the country, must be the goods for which payment in foreign exchange will be received or deemed to be received; the name, quantity and unit on the invoice for input VAT must be consistent with the name, quantity and unit on the customs declaration form; the invoices for input VAT must be certified, and the invoices for input VAT obtained after February 1, 2011 must bear the invoice seal of the invoicing party.

(3) Time limit of duty rebate declaration and changes of relevant policies for receiving payments in foreign currencies:

It is stipulated in the Public Circular of the State Administration of Taxation of the Ministry of Finance [2020] No. 2 that:

Where a taxpayer fails to declare export tax refund (exemption) or issue the Certificate of Export Goods by Agency within the prescribed time limit after exporting goods and services or having cross-border taxable activities,

未在规定时间内收汇或者办理不能收汇手续的，在收汇或者办理不能收汇手续后，即可申报办理退(免)税。

根据新政策的规定，超过原政策规定的最晚申报期(次年 4 月增值税申报期)，仍然可以申报退税。超期收汇或者办理不能收汇手续后，仍可申报办理退(免)税，而不需按原政策适用增值税免税政策。

(4) 重要事项提示：

①自 2020 年 3 月 20 日（出口日期）起，提高 1464 种出口产品的出口退税率，除“两高一资”产品外（即高耗能、高污染、资源性），足额退税，不再有征税率和退税率之差。

②谁出口谁收汇、谁进口谁付汇。

③出口企业应在申报出口退（免）税后 15 日内，将所申报退（免）税货物的单证备案，保存期为 5 年。

百福润财税作为专业的服务机构，可以提供从出口企业注册、至运营过程中的财税外包与顾问、出口退税等全流程的一站式服务，帮助企业防控风险，让企业安心做业务。

it can declare export tax refund (exemption) after collecting all the tax refund (exemption) certificate and relevant electronic information. Those who fail to collect the foreign exchange or fail to go through the formalities for the non-collection of foreign exchange within the prescribed time limit may declare tax refund (exemption) after the collection of foreign exchange or the completion of the formalities for the non-collection of foreign exchange.

According to the provisions of the new policy, where the latest declaration period of the original policy (the next April VAT declaration period) is expired, the taxpayer can still declare tax refund. After the collection of foreign exchange in arrears or the completion of the formality for non-collection of foreign exchange, the taxpayer can proceed to apply for tax refund (exemption), and the VAT exemption under the original policy will not apply.

(4) Tips for key issues:

① Effective from March 20, 2020 (export date), export rebate for 1464 types of export product will be increased, and except for products of high energy consumption, high pollution and resource-based, the rebate amount will be refunded in full, eliminating the difference between tax rate and rebate rate.

② Those who export shall receive the foreign exchange and those who import shall pay in foreign exchange.

③ An export enterprise shall, within 15 days after the declaration of export refund (exemption), file the documents of the declared tax refund (exemption) goods, and keep them for 5 years.

Brighture can provide one-stop services for the whole process covering the registration of export enterprises, finance and tax outsourcing and consultation in the operation of the business, and export tax refund, so as to help enterprises prevent and control risks and enable them do business with peace of mind.

线下沙龙：百福润财税 2020 年

第 7 期老板沙龙

主题：股权架构设计与调整

时间：2020 年 8 月 28 日周五 14:00

至 16:00

Offline Salon: The 7th Brighture Salon in 2020

Topic: Equity structure design and adjustment

Time: 14:00-16:00, August 28, 2020 (Friday)

Key
Date

P5 年中总结会议 Mid Year Summary Meeting

2020 年 7 月 25 日周六的清早，来自上海、青岛两地的百福润全体成员相聚于青岛市南福州路办公室，共同开展 2020 年度上半年总结会议。

2020 年是非同寻常的一年，新冠疫情及国际政经形势所带来的挑战，要求我们必须通过持续的提升来修炼组织内功，才能与客户朋友们共渡难关。

在上半年的时间里，百福润财税的全体同仁在各自的岗位上秉持了勤恳敬业的精神，通过线上及内部制定的复工应对策略在 180 天里不间断的为客户提供及时即时的财税服务支持，共有 29 个周二坚持全员早会政策研习，为 275 家客户申请成功稳岗补贴，为多家客户准备高新认定方案.....以稳健的工作态度得到了客户的肯定并在专业上保持进步。

运营支持部经理程老师、平台副总经理臧老师、客户发展部经理孙老师和郝老师、欧美业务部兼客户关怀部副总经理 Susan 老师、客户关怀部经理任老师、咨询审计部经理郭老师分别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提升的具体方案。



接下来，公司对上半年表现良好的团队、同事及新政解读分享老师给予表彰，他们深入理解并践行了“专业、正直、高效”的企业文化，在工作中做到了楷模效应。

今年是我们公司开始业务的第 18 年，在过去的历程中百福润同仁们通过恪守职责尽心尽力的工作，见证了共同奋斗的青春。感谢同事们这一路的风雨同舟，特别是八周年以上司龄的同事占全员 42%的比例，正是有了你们，百福润的企业文化才得以更好的传承和发

Early on the morning of July 25, 2020, all the members of Bighture from Shanghai and Qingdao gathered at the Office of Fuzhou South Road, Qingdao, for the first semi-annual meeting of 2020.

The year 2020 is an extraordinary one. The challenges brought by COVID-19 and the international political and economic situation require us to improve our cutting edges continuously through consolidating our capacity, so that we can tide over the difficulties together with our customers and friends.

In the first half of the year, all the colleagues of Bighture worked diligently in their respective posts, and provided real-time and prompt financial and tax service support for customers in 180 days in a row through online and internal response strategies for the resumption of operation in the mid of the pandemic. We stuck to all-staff policy study in early morning on 29 Tuesdays, successfully applied for employment subsidies for 275 businesses, and prepared high-tech certification schemes for many customers... our robust work approach has been highly spoken of by customers and our professionalism has been promoted.

Ms. Cheng, manager of Operation Support Department, Ms. Zang, Deputy General Manager-Platform, Ms. Sun and Ms. Xi, Manager of Customer Development Department, Susan, Deputy General Manager of European and American Business Department and Customer Care Department, Ms. Ren, Manager of Customer Care Department, and Mr. Guo, Manager of Consulting and Audit Department, reviewed their operations in the first half year, analyzed achievements and shortcomings, and specified the improvement plan for the second half year.

Next, the teams and individual colleagues who have performed well in the first half of the year and the teachers who gave lectures on the new policies were highly commend by the management for their profound understanding and fulfillment of the corporate culture of "professionalism, integrity and efficiency" and their exemplary roles for the staff.

2020 marked the 18th anniversary of our company. The past years witnessed the concerted efforts by our colleagues and their commitment to their duties.

P6 年中总结会议 Mid Year Summary Meeting

扬。“八年”我们携手走过，期待我们的“下个八年”，“下下个八年”……



中午，大家品味（外卖）美食，举杯畅饮（豆浆），尽情享受欢乐时光。

每位同事心中都有对百福润的归属认识和期待，在下午的主题分享中，新老同事各抒己见，踊跃分享自己认识的“过去，现在、未来”的百福润，让每个人更全面立体的了解了公司的服务历史，也加深了对企业文化根基的理解，增强了我们团队的凝聚力。

上半年的挑战和成绩已经是过去式，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。

2020 年是充满挑战与机遇的一年，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，成为更称职的专业人士，努力让自己和周围的人合作的更加愉快。

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 2020 年度半年总结会议已经圆满结束，下半年百福润人会持续进步与提升，并继续与您携手同行，风雨同舟！

Thanks to our colleagues especially those who have served the company for over eight years (now accounting for 42% of the total staff), it is because of you that the corporate culture of Brighture can be inherited and carried forward. We have walked hand in hand in the past eight years, and we look forward to working hand in hand in the next eight years and the years to come.....

At luncheon, everyone had a good time, tasting food and drinking soya bean milk.

Each and every colleague has a sense of ownership and expectation for Brighture. In the theme discussion in the afternoon, new and old colleagues expressed their views and actively shared their understanding of "the past, the present and the future" of the company. Everyone had a more comprehensive understanding of the company's history, deepened the apprehension of the corporate cultural foundation, and enhanced the cohesion of our team.

The challenges and achievements of the first half of the year have already gone, and the purpose of our review is to chart a better way out. We will keep moving forward, make continuous progress and realize our social value.

The year 2020 is full of challenges and opportunities. We should work as a team to build up our capacities and explore the true meaning of seeking the cause in ourselves, become more competent professionals, and strive to cooperate with people in the community more pleasantly.

We wish every colleague who joins the big family can become more and more beautiful, more and more professional, and become your better self.

Brighture's semi-annual meeting in 2020 has been successfully concluded. In the second half of the year, our staff will continue to make progress and improvement, and continue to walk hand in hand with our esteemed clients to meet challenges together!



百福润财税解答客户热点问题

Brighture's answers to hot topics

Q: 我公司跟甲公司签订销售合同，由于甲违约，合同解除，按照约定甲方支付我 10 万元赔偿金，请问我公司收到的赔偿金收入是否开票？

A: 根据《增值税暂行条例》以及《营业税改征增值税试点实施办法》，在境内销售货物、提供加工、修理修配劳务、进口货物、销售服务、无形资产或者不动产的单位和个人，为增值税纳税人，应缴纳增值税。贵公司收到赔偿金不属于以上任何一种，因此无需向开具增值税发票，开票收据即可。

Q: 我公司由于缺资金，向甲公司借款 1000 万元，借款合同一定缴纳印花税吗？

A: 根据《印花税暂行条例》及附件《印花税法目税率表》规定：银行及其他金融组织和借款人（不包括银行同业拆借）所签订的借款合同要缴纳印花税。贵公司不属于向银行及其他金融组织借款，无需缴纳印花税。另外，并非银行跟企业签订的借款合同都需要缴纳印花税，对金融机构与小型、微型企业签订的借款合同免征印花税。

Q: My company has signed a sales contract with another company which subsequently defaulted and the contract is dissolved. It was agreed in the contract that the other company shall pay us 100,000 Yuan as damage. Shall we issue an invoice for the proceeds of damage received?

A: Subject to the "Provisional Regulations on Value-Added Tax" and the "Implementation Measures for Value-added Tax Reform", entities and individuals selling goods, providing services such as processing and repairing, importing goods, selling services, intangible assets or immovable property within the territory of China shall be VAT payers and shall pay VAT. The damage you received does not belong to any of the above, so there is no need to issue VAT invoice, just a receipt is OK.

Q: My company borrowed RMB 10 million from another company. Do we need to pay stamp tax for the borrowing contract?

A: The Provisional Regulations on Stamp Duty and the Table of Stamp Duty Items and Rates annexed thereto provide that, Stamp tax is levied on loan contracts signed by Banks and other financial organizations and borrowers (excluding inter-bank lending). Since your company does not borrow from Banks or financial organizations, it is not necessary to pay stamp duty. In addition, not all loan contracts signed by Banks and enterprises are subject to stamp duty, and loan contracts signed by financial institutions and small and micro enterprises are exempt from stamp duty.

P7 百福润财税同仁 司龄：

- 赵秋荣（日本部）
-入司 9 周年

Work Anniversary at Brighture:

- Nancy Zhao (Japanese Dept.)
-9 years

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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 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. 为进一步支持稳就业, 减轻毕
业学生等年度中间首次入职人员
以及实习学生预扣预缴阶段的税
收负担, 国家税务总局发布了
《关于完善调整部分纳税人个人
所得税预扣预缴方法的公告》:

(1) 对一个纳税年度内首次取得
工资、薪金所得的居民个人, 扣
缴义务人在预扣预缴个人所得税
时, 可按照 5000 元/月乘以纳税
人当年截至本月月份数计算累计
减除费用。

(2) 正在接受全日制学历教育的
学生因实习取得劳务报酬所得
的, 扣缴义务人预扣预缴个人所
得税时, 可按照《国家税务总局
关于发布〈个人所得税扣缴申报
管理办法(试行)〉的公告》
(2018 年第 61 号) 规定的累计
预扣法计算并预扣预缴税款。

(3) 本公告自 2020 年 7 月 1 日
起施行。

1. The State Administration of Taxation released
the **Public Circular on Adjustment of
Withholding Individual Income Tax of Some
Taxpayers** in order to support job creation and
relieve the burden of the first-time entrants of this
year such as new graduates and interns during the
withholding period. It stipulates:

(1) When individual income tax is withheld by the
withholding agent for individual residents who
obtain income in the forms of wages and salaries
for the first time within a fiscal year, the
accumulative deduction of expenses may be
calculated by multiplying RMB 5,000/month by
the total number of months (up to the current
month) of the taxpayer concerned in this year.

(2) When individual income tax is withheld by the
withholding agent for remuneration received by
students of full-time education for their services
rendered during their internship, the
cumulative withholding method contained in the
provisions of the Public Circular of the State
Administration of Taxation for Issuance of the
“Administration of Individual Income Tax
Withholding Return (Trial) ([2018] No. 61) shall
apply.

(3) This Public Circular shall take effect on July
1, 2020.

2. 为了贯彻落实《国务院关于印发中国（上海）自由贸易试验区临港新片区总体方案的通知》有关要求，财政部、税务总局发布《关于中国（上海）自贸试验区临港新片区重点产业企业所得税政策的通知》（财税[2020]38号），文件规定：

（1）新片区内从事**集成电路、人工智能、生物医药、民用航空**等关键领域核心环节相关产品（技术）业务，并开展实质性生产或研发活动的符合条件的法人企业，自设立之日起**5年内减按15%的税率征收企业所得税**。

（2）本通知自**2020年1月1日起实施**。

3. 为进一步优化集成电路产业和软件产业发展环境，国务院颁布《关于印发新时期促进集成电路产业和软件产业高质量发展若干政策的通知》（国发〔2020〕8号），文件规定：

（1）国家鼓励的**集成电路线宽小于28纳米（含）**，且经营期在**15年以上**的集成电路生产企业或项目，**第一年至第十年免征企业所得税**。

对于按照集成电路生产企业享受税收优惠政策的，**优惠期自获利年度起计算**；对于按照集成电路生产项目享受税收优惠政策的，**优惠期自项目取得第一笔生产经营收入所属纳税年度起计算**。

（2）国家鼓励的**集成电路设计、装备、材料、封装、测试企业和软件企业**，自获利年度起，**第一年至第二年免征企业所得税**，**第三年至第五年按照25%的法定税率减半征收企业所得税**。

（3）国家鼓励的重点**集成电路设计企业和软件企业**，自获利年度起，**第一年至第五年免征企业所得税**，**接续年度减按10%的税率征收企业所得税**。

2. In order to implement the Circular of the State Council on the Overall Plan for the New Port Area of the China (Shanghai) Pilot Free Trade Zone, the Ministry of Finance and the State Administration of Taxation issued the **Notice on Corporate Income Tax Policy for Production Enterprises in the Key Industries in the New Port Area of China (Shanghai) Pilot Free Trade Zone (CAISHUI[2020]No.38)**, which stipulates:

（1）Qualified corporate enterprises in the New Port Area engaged in key industry related products (technology) business such as **integrated circuits, artificial intelligence, biomedicine and civil aviation and carrying out substantive production or R & D activities**, shall subject to a reduced corporate **income tax rate of 15% within 5 years from the date of establishment**.

（2）This Notice shall take effect on **January 1, 2020**.

3. To further enhance the environment of the integrated circuit industry and the software industry, The State Council released the "**Notice on Policies to Promote the Quality Development of Integrated Circuit Industry and Software Industry in the New Era**" (GUOFA[2020]No.8), which stipulates:

（1）The corporate income tax of integrated circuit production enterprises or projects encouraged by the state with a **circuit width less than 28 nanometers (inclusive) and an operating period of more than 15 years** shall be exempted from the **first year up to the tenth year**; for enterprises that enjoy preferential tax policies as IC production enterprises, **the preferential period shall be calculated from the profit-making year**; for those who enjoy preferential tax policies as IC production project, **the preferential period shall be calculated from the fiscal year in which the first production and operation income of the project is obtained**.

（2）The corporate income tax of the enterprises encouraged by the State and engaged in integrated circuit design, equipment, materials, packaging, testing and software shall be exempted in the **two years from the first profit-making year**, and be halved on the basis of the statutory rate of 25% from the third year to the fifth year.

（3）The corporate income tax of the key integrated circuit design and software enterprises encouraged by the State shall be exempted from the **first profit-making year for five consecutive years**, and will be levied at a reduced rate of 10% thereafter.

2020 年 7 月 31 日 19:00 至 20:00，百福润财税通过直播的方式举办了 2020 年第 6 期老板沙龙活动，沙龙主题为“出口企业全流程风险防控”。

本期老板沙龙由百福润财税资深商务顾问、中级会计师孙玉珊老师主讲，孙老师在百福润财税有 12 年工作经验，擅长出口退税、商事主体设立筹划、股权并购、清算注销。

孙老师从出口企业申办流程、出口企业退税需满足的条件、出口企业退税申报期限、收汇相关政策变化、出口企业风险提示等四个方面进行了分享。

(1) 申办流程：出口企业在注册时，一般要经过 12 个步骤，在每一步都应慎重，确保填报信息符合政策规定才能顺利注册成功。

(2) 退税需满足的条件：必须是报关离境的出口货物；必须是收汇或视同收汇的货物；进项增值税专用发票的品名、数量、单位必须与报关单一致；进项增值税专用发票必须认证；自 2011 年 2 月 1 日以后取得的进项增值税专用发票，必须加盖开票方发票专用章等。

(3) 出口退税申报期限、收汇政策变化：《财政部税务总局公告 2020 年第 2 号》规定：纳税人出口货物劳务、发生跨境应税行为，未在规定期限内申报出口退(免)税或者开具《代理出口货物证明》的，在收齐退(免)税凭证及相关电子信息后，即可申报办理出口退(免)税。

Brighture's 6th Saloon for 2020 was held through Life Broadcast from 19:00 to 20:00 on July 31, 2020 under the theme of "The whole process of risk control for export businesses".

The resource person for this event was Ms. Sun Yushan, Senior Finance and Taxation Consultant and Intermediate Accountant, who has served Brighture for 12 years and has profound experiences in export duty rebate, business start-up planning, acquisition and merger, liquidation and deregistration.

Ms. Sun's lecture covered four aspects, namely, application process of export enterprises, conditions for export duty rebate, time limit of duty rebate declaration, changes of relevant policies on receiving payments in foreign currencies, and potential risks export enterprises have to face.

(1) Application process: Generally, an export enterprise needs to go through 12 steps in registration, and should be careful in each step to ensure that the information submitted complies with the policy and regulations for successful registration.

(2) Conditions for export duty rebate: The goods must be the export goods declared to leave the country, must be the goods for which payment in foreign exchange will be received or deemed to be received; the name, quantity and unit on the invoice for input VAT must be consistent with the name, quantity and unit on the customs declaration form; the invoices for input VAT must be certified, and the invoices for input VAT obtained after February 1, 2011 must bear the invoice seal of the invoicing party.

(3) Time limit of duty rebate declaration and changes of relevant policies for receiving payments in foreign currencies:

It is stipulated in the Public Circular of the State Administration of Taxation of the Ministry of Finance [2020] No. 2 that:

Where a taxpayer fails to declare export tax refund (exemption) or issue the Certificate of Export Goods by Agency within the prescribed time limit after exporting goods and services or having cross-border taxable activities,

未在规定时间内收汇或者办理不能收汇手续的，在收汇或者办理不能收汇手续后，即可申报办理退(免)税。

根据新政策的规定，超过原政策规定的最晚申报期(次年 4 月增值税申报期)，仍然可以申报退税。超期收汇或者办理不能收汇手续后，仍可申报办理退(免)税，而不需按原政策适用增值税免税政策。

(4) 重要事项提示：

①自 2020 年 3 月 20 日（出口日期）起，提高 1464 种出口产品的出口退税率，除“两高一资”产品外（即高耗能、高污染、资源性），足额退税，不再有征税率和退税率之差。

②谁出口谁收汇、谁进口谁付汇。

③出口企业应在申报出口退（免）税后 15 日内，将所申报退（免）税货物的单证备案，保存期为 5 年。

百福润财税作为专业的服务机构，可以提供从出口企业注册、至运营过程中的财税外包与顾问、出口退税等全流程的一站式服务，帮助企业防控风险，让企业安心做业务。

it can declare export tax refund (exemption) after collecting all the tax refund (exemption) certificate and relevant electronic information. Those who fail to collect the foreign exchange or fail to go through the formalities for the non-collection of foreign exchange within the prescribed time limit may declare tax refund (exemption) after the collection of foreign exchange or the completion of the formalities for the non-collection of foreign exchange.

According to the provisions of the new policy, where the latest declaration period of the original policy (the next April VAT declaration period) is expired, the taxpayer can still declare tax refund. After the collection of foreign exchange in arrears or the completion of the formality for non-collection of foreign exchange, the taxpayer can proceed to apply for tax refund (exemption), and the VAT exemption under the original policy will not apply.

(4) Tips for key issues:

① Effective from March 20, 2020 (export date), export rebate for 1464 types of export product will be increased, and except for products of high energy consumption, high pollution and resource-based, the rebate amount will be refunded in full, eliminating the difference between tax rate and rebate rate.

② Those who export shall receive the foreign exchange and those who import shall pay in foreign exchange.

③ An export enterprise shall, within 15 days after the declaration of export refund (exemption), file the documents of the declared tax refund (exemption) goods, and keep them for 5 years.

Brighture can provide one-stop services for the whole process covering the registration of export enterprises, finance and tax outsourcing and consultation in the operation of the business, and export tax refund, so as to help enterprises prevent and control risks and enable them do business with peace of mind.

线下沙龙：百福润财税 2020 年
第 7 期老板沙龙

主题：股权架构设计与调整

时间：2020 年 8 月 28 日周五 14:00
至 16:00

Offline Salon: The 7th Brighture Salon in 2020

Topic: Equity structure design and adjustment

Time: 14:00-16:00, August 28, 2020 (Friday)

Key
Date

P5 年中总结会议 Mid Year Summary Meeting

2020 年 7 月 25 日周六的清早，来自上海、青岛两地的百福润全体成员相聚于青岛市南福州路办公室，共同开展 2020 年度上半年总结会议。

2020 年是非同寻常的一年，新冠疫情及国际政经形势所带来的挑战，要求我们必须通过持续的提升来修炼组织内功，才能与客户朋友们共渡难关。

在上半年的时间里，百福润财税的全体同仁在各自的岗位上秉持了勤恳敬业的精神，通过线上及内部制定的复工应对策略在 180 天里不间断的为客户提供及时即时的财税服务支持，共有 29 个周二坚持全员早会政策研习，为 275 家客户申请成功稳岗补贴，为多家客户准备高新认定方案.....以稳健的工作态度得到了客户的肯定并在专业上保持进步。

运营支持部经理程老师、平台副总经理臧老师、客户发展部经理孙老师和郝老师、欧美业务部兼客户关怀部副总经理 Susan 老师、客户关怀部经理任老师、咨询审计部经理郭老师分别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提升的具体方案。



接下来，公司对上半年表现良好的团队、同事及新政解读分享老师给予表彰，他们深入理解并践行了“专业、正直、高效”的企业文化，在工作中做到了楷模效应。

今年是我们公司开始业务的第 18 年，在过去的历程中百福润同仁们通过恪守职责尽心尽力的工作，见证了共同奋斗的青春。感谢同事们这一路的风雨同舟，特别是八周年以上司龄的同事占全员 42%的比例，正是有了你们，百福润的企业文化才得以更好的传承和发

Early on the morning of July 25, 2020, all the members of Bighture from Shanghai and Qingdao gathered at the Office of Fuzhou South Road, Qingdao, for the first semi-annual meeting of 2020.

The year 2020 is an extraordinary one. The challenges brought by COVID-19 and the international political and economic situation require us to improve our cutting edges continuously through consolidating our capacity, so that we can tide over the difficulties together with our customers and friends.

In the first half of the year, all the colleagues of Bighture worked diligently in their respective posts, and provided real-time and prompt financial and tax service support for customers in 180 days in a row through online and internal response strategies for the resumption of operation in the mid of the pandemic. We stuck to all-staff policy study in early morning on 29 Tuesdays, successfully applied for employment subsidies for 275 businesses, and prepared high-tech certification schemes for many customers... our robust work approach has been highly spoken of by customers and our professionalism has been promoted.

Ms. Cheng, manager of Operation Support Department, Ms. Zang, Deputy General Manager-Platform, Ms. Sun and Ms. Xi, Manager of Customer Development Department, Susan, Deputy General Manager of European and American Business Department and Customer Care Department, Ms. Ren, Manager of Customer Care Department, and Mr. Guo, Manager of Consulting and Audit Department, reviewed their operations in the first half year, analyzed achievements and shortcomings, and specified the improvement plan for the second half year.

Next, the teams and individual colleagues who have performed well in the first half of the year and the teachers who gave lectures on the new policies were highly commend by the management for their profound understanding and fulfillment of the corporate culture of "professionalism, integrity and efficiency" and their exemplary roles for the staff.

2020 marked the 18th anniversary of our company. The past years witnessed the concerted efforts by our colleagues and their commitment to their duties.

P6 年中总结会议 Mid Year Summary Meeting

扬。“八年”我们携手走过，期待我们的“下个八年”，“下下个八年”……



中午，大家品味（外卖）美食，举杯畅饮（豆浆），尽情享受欢乐时光。

每位同事心中都有对百福润的归属认识和期待，在下午的主题分享中，新老同事各抒己见，踊跃分享自己认识的“过去，现在、未来”的百福润，让每个人更全面立体的了解了公司的服务历史，也加深了对企业文化根基的理解，增强了我们团队的凝聚力。

上半年的挑战和成绩已经是过去式，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。

2020 年是充满挑战与机遇的一年，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，成为更称职的专业人士，努力让自己和周围的人合作的更加愉快。

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 2020 年度半年总结会议已经圆满结束，下半年百福润人会持续进步与提升，并继续与您携手同行，风雨同舟！

Thanks to our colleagues especially those who have served the company for over eight years (now accounting for 42% of the total staff), it is because of you that the corporate culture of Brighture can be inherited and carried forward. We have walked hand in hand in the past eight years, and we look forward to working hand in hand in the next eight years and the years to come.....

At luncheon, everyone had a good time, tasting food and drinking soya bean milk.

Each and every colleague has a sense of ownership and expectation for Brighture. In the theme discussion in the afternoon, new and old colleagues expressed their views and actively shared their understanding of "the past, the present and the future" of the company. Everyone had a more comprehensive understanding of the company's history, deepened the apprehension of the corporate cultural foundation, and enhanced the cohesion of our team.

The challenges and achievements of the first half of the year have already gone, and the purpose of our review is to chart a better way out. We will keep moving forward, make continuous progress and realize our social value.

The year 2020 is full of challenges and opportunities. We should work as a team to build up our capacities and explore the true meaning of seeking the cause in ourselves, become more competent professionals, and strive to cooperate with people in the community more pleasantly.

We wish every colleague who joins the big family can become more and more beautiful, more and more professional, and become your better self.

Brighture's semi-annual meeting in 2020 has been successfully concluded. In the second half of the year, our staff will continue to make progress and improvement, and continue to walk hand in hand with our esteemed clients to meet challenges together!



百福润财税解答客户热点问题

Brighture's answers to hot topics

Q: 我公司跟甲公司签订销售合同，由于甲违约，合同解除，按照约定甲方支付我 10 万元赔偿金，请问我公司收到的赔偿金收入是否开票？

A: 根据《增值税暂行条例》以及《营业税改征增值税试点实施办法》，在境内销售货物、提供加工、修理修配劳务、进口货物、销售服务、无形资产或者不动产的单位和个人，为增值税纳税人，应缴纳增值税。贵公司收到赔偿金不属于以上任何一种，因此无需向开具增值税发票，开票收据即可。

Q: 我公司由于缺资金，向甲公司借款 1000 万元，借款合同一定缴纳印花税吗？

A: 根据《印花税暂行条例》及附件《印花税法目税率表》规定：银行及其他金融组织和借款人（不包括银行同业拆借）所签订的借款合同要缴纳印花税。贵公司不属于向银行及其他金融组织借款，无需缴纳印花税。另外，并非银行跟企业签订的借款合同都需要缴纳印花税，对金融机构与小型、微型企业签订的借款合同免征印花税。

Q: My company has signed a sales contract with another company which subsequently defaulted and the contract is dissolved. It was agreed in the contract that the other company shall pay us 100,000 Yuan as damage. Shall we issue an invoice for the proceeds of damage received?

A: Subject to the "Provisional Regulations on Value-Added Tax" and the "Implementation Measures for Value-added Tax Reform", entities and individuals selling goods, providing services such as processing and repairing, importing goods, selling services, intangible assets or immovable property within the territory of China shall be VAT payers and shall pay VAT. The damage you received does not belong to any of the above, so there is no need to issue VAT invoice, just a receipt is OK.

Q: My company borrowed RMB 10 million from another company. Do we need to pay stamp tax for the borrowing contract?

A: The Provisional Regulations on Stamp Duty and the Table of Stamp Duty Items and Rates annexed thereto provide that, Stamp tax is levied on loan contracts signed by Banks and other financial organizations and borrowers (excluding inter-bank lending). Since your company does not borrow from Banks or financial organizations, it is not necessary to pay stamp duty. In addition, not all loan contracts signed by Banks and enterprises are subject to stamp duty, and loan contracts signed by financial institutions and small and micro enterprises are exempt from stamp duty.

P7 百福润财税同仁 司龄：

- 赵秋荣（日本部）
-入司 9 周年

Work Anniversary at Brighture:

- Nancy Zhao (Japanese Dept.)
-9 years

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