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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

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

1. 财政部、税务总局、证监会下发《关于继续实施全国中小企业股份转让系统挂牌公司股息红利差别化个人所得税政策的公告》（财政部公告 2019 年第 78 号），规定：

①个人持有挂牌公司的股票，持股期限超过 1 年的，对股息红利所得暂免征收个人所得税；

②个人持有挂牌公司的股票，持股期限在 1 个月以内（含 1 个月）的，其股息红利所得全额计入应纳税所得额；

③持股期限在 1 个月以上至 1 年（含 1 年）的，其股息红利所得暂减按 50% 计入应纳税所得额；

上述所得统一适用 20% 的税率计征个人所得税。

本公告所称挂牌公司是指股票在全国中小企业股份转让系统公开转让的非上市公众公司；持股期限是指个人取得挂牌公司股票之日至转让交割该股票之日前一日的持有时间。

2. 税务总局针对今年上半年减税降费政策落实中纳税人、缴费人反映的问题，检视并整改推出第一批 10 条便民办税缴费新举措（税总函〔2019〕223 号），文件规定：

①税务总局优化增值税发票选择确认平台，增加当期应抵扣发票信息提醒功能，避免当期应抵扣发票超过抵扣期限造成纳税人损失；

②税务总局优化增值税发票管理新系统，增加纳税人端异常清卡解锁功能，纳税人报税盘异常锁死时，可网上申请解锁，税务机关根据规定流程核实处理，排除风险后及时解锁。

1. The Ministry of Finance, State Administration of Taxation and China Securities Regulatory Commission jointly released “Public Circular on the Continuation of Policy for Differentiated Individual Income Tax on Dividends of Listed Companies in the National Stock Transfer System for Small and Medium-sized Enterprises”(MOF PUBLIC CIRCULAR [2019] No.78), which provides the following:

① **For individuals holding listed company stocks for a period of more than 1 year, the individual income tax on the dividend income is temporarily exempted;**

② For individuals holding listed company stocks for a period of less than 1 month (inclusive), the total income on the dividend shall be accounted as taxable income;

③ For individuals holding listed company stocks for a period of more than 1 month but less than 1 year (inclusive), 50% of the total income on the dividend shall be temporarily accounted as taxable income;

The aforementioned incomes shall be subject to 20% individual income tax.

For the purpose of this Circular, listed companies refer to non-listed public companies whose shares are publicly transferred in the National Stock Transfer System for Small and Medium-sized Enterprises. The holding period refers to the period from the day an individual acquires the shares of a listed company to the day prior to the date on which the shares are transferred and delivered.

2. The State Administration of Taxation introduced the first batch of 10 new measures to facilitate tax payment in a bid to address the problems complained of by taxpayers and charge-payers during the implementation of tax/charge relief policies in the first half of this year (SAT LETTER [2019] No.223)

① SAT shall optimize the platform for selecting and confirming VAT invoices, and **add the function of reminding taxpayers of the invoice deduction due in the current period**, so as to avoid taxpayers' losses caused by the expiration of the current deduction period in which the invoice should have been deducted.

② SAT shall optimize the new VAT invoice management system and **add the unlocking function of abnormal card clearing at taxpayer end**. Taxpayers can apply online to unlock the abnormal lock, and tax authorities shall unlock timely according to the provisions of the verification process after eliminating the risk.

克瑞斯顿国际会计 2019 年亚太暨中国地区联合会议在深圳召开

2019 KRESTON Asia Pacific Regional and China Joint Conference held in Shenzhen

2019 年 7 月 3 日至 7 日，克瑞斯顿国际会计亚太暨中国地区联合会议在深圳深航国际酒店召开，来自欧洲、美洲、澳洲、非洲、亚洲及国内的 36 家成员所的 110 余位成员代表出席了本次会议。百福润财税咨询事务所的副总经理臧总，国际业务部总经理 Jamie Lin，欧美业务部总经理 Susan Li，客户发展部经理 Grace Zheng 应邀参加会议。



Liza Robbins, President of KRESTON International 为期三天的会议分全体成员大会及分组讨论。7 月 4 日召开全体大会，会议首先由主办方深圳义达会计师事务所吴伟峰所长及克瑞斯顿国际会计副主席 Richard Howard 致欢迎词，克瑞斯顿国际会计总裁 Liza Robbins 分享克瑞斯顿国际会计的现状及未来发展规划，随后由成员所进行了专题演讲，包括“阿联酋及迪拜经商介绍”、“印尼经商环境介绍”、“国际融资与并购”、“英国脱欧前后的关税”等，让与会嘉宾对国际经商环境、投融资环境及税收环境有了更深刻的认识和更深入的了解。



Visiting Qianhai Shengang Modern Service Cooperation Area

KRESTON Asia Pacific Regional and China Joint Conference was held in Shenzhen from July 3 to 7, 2019. 110 representatives from 36 member firms in Europe, America, Australia, Africa, Asia and China attended the conference, including Jade Zang, Vice General Manager of Brighture, Jamie Lin, General Manager of International Department, Susan Li, General Manager of Europe and America Department, Grace Zheng, Manager of Client Development Department.



Richard Howard, Vice Chairman of KRESTON International

The three-day conference was started by a general assembly on July 4, which was followed by group discussions. Wu Weifeng, the Director of Shenzhen Yida CPA firm which is the organizer of the conference, and Richard Howard, Vice Chairman of KRESTON International, delivered welcoming speeches on the general assembly, Liza Robbins, President of KRESTON International gave a presentation on the current situation of KRESTON International and the plan for future development. Subsequently, representatives from the member firms delivered key note speeches such as “Business in UAE and Dubai”, “Business Environment in Indonesia”, “International Financing and Acquisition” and “Tariffs before and after Brexit”. These presentations and speeches shed light on international business environment, investment and financing environment as well as tax environment.



Group discussion of Chief Partners

7月5日，百福润财税 Susan Li 与国际代表一同参观了前海深港现代服务合作区。短短9年时间里，前海深港现代服务合作区从荒芜到现在深圳城市的核心区域，令嘉宾印象深刻，发出不断的赞赏。通过“深圳一日游”，让嘉宾们实地认识美丽的深圳，更从中了解现阶段深圳的发展现状及未来的发展机遇。

中国区代表分为首席合伙人组、评估组、造价组、审计组、税务组等5个小组，围绕“证券法修改”、“财税体制改革”、“咨询业务1+N模式”、“新的审计准则”、“增值税降税改革”等话题进行了思想交流与碰撞。每位参会嘉宾分享各自的独到见解，通过交流，大家对问题的认识都有了进一步地提升。

今年会议的另一亮点是非中国区代表成立了“融资、收购合并国际小组”，百福润财税 Susan Li 作为国内成员所代表参加该小组，并就中国此类业务的发展现状和未来需求做了介绍，引起与会各国代表的极大兴趣，并与印度及迪拜成员代表在会后进行了进一步的沟通和表达了合作意向。



Financing, Acquisition and Merger Group

在会议过程中，克瑞斯顿国际会计总裁 Liza Robbins、克瑞斯顿国际会计亚太区秘书长陈嘉龄先生与百福润财税咨询事务所4位参会人员亲切交流沟通，Liza Robbins 了解到百福润财税一直致力于为在中国开拓市场的外资企业提供财税外包、审计、商务服务，为外资企业本土化经营提供一站式服务时，对百福润财税的业务与团队很感兴趣，并对百福润财税的国际化程度感到惊讶和赞赏。

On July 5, Susan Li of Brighture and other international representatives visited Qianhai Shengang Modern Service Cooperation Area, which has been developed from a piece of barren land to a core area in Shenzhen in just nine years. The representatives were deeply touched by the awesome development, the beautiful city, and the enormous potentiality for future development.

The representatives from China discussed in five groups, namely chief partner group, evaluation group, cost group, audit group and tax group, over such topics as “amendment of securities law”, “financial and tax system reform”, “consultation 1+N pattern”, “new auditing norms” and “VAT reduction reform”. Each attendee shared his/her view with others in the discussions, thus deepening their understanding of the issues.

The other highlight of the conference is the “Financing, Acquisition and Merger International Group” consisting non-China representatives. Susan Li of Brighture attended the discussion in this Group representing a domestic firm. She explained to the attendees the current situation of this type of business and future demand, which attracted great interest of the international representatives. She then had talks with her counterparts from Indian and Dubai and expressed the intention for cooperation.



Financing, Acquisition and Merger Group

During the discussions, Liza Robbins, President of KRESTON International and Edmond Chen, Asia Pacific Regional Secretary General of KRESTON International had cordial talks with the four representatives of Brighture. Liza Robbins was very interested in Brighture’s services and the business teams after she had heard that Brighture is committed to providing accounting & tax services, auditing and business services to the foreign-funded enterprises in China to help them to penetrate Chinese market. She also admired the degree of internationalization of Brighture.



Group photo of Lisa Robbins and representatives of Brighture

会议圆满结束后，在 7 月 9 日上午，国际总裁 Liza Robbins 女士与亚太区秘书长陈嘉龄先生，专程到上海走访成员所，百福润财税上海事务所也有幸接受了来访及指导，百福润财税孙总、Susan Li、Jamie Lin 向两位领导介绍了百福润财税的经营及发展情况，表示自从 2015 年加入了克瑞斯顿国际会计后，通过与成员所的交流协作、借鉴经验，企业在经营管理水平和客户服务质量方面均有了较大提升，未来将继续跟随国际平台不断的发展提升。



Group photo of Edmond Chen and Xie Huoqin and representatives of Brighture

The conference was concluded successfully. On July 9, Liza Robbins, International President of KRESTON, and Edmond Chen, Asia Pacific Regional Secretary General, visited the member accounting firms in Shanghai, including Brighture Shanghai Office. Annie Sun, Susan Li and Jamie Lin explained Brighture's business operation and development, and told them that since the integration of Brighture into KRESTON International, it had enhanced its business operation and service quality through the exchanges with the member accounting firms and borrowing their experiences. They said that Brighture would continue to develop businesses and enhance services with the support of the international platform.



Lisa Robbins and Edmond Chen visiting Brighture Shanghai Office

在此我们衷心感谢克瑞斯顿国际会计管理层与各成员所给予百福润财税的信任与支持，相信在以国际总裁 Liza Robbins 为主导的管理层的引领下，克瑞斯顿国际会计与各成员所都会拥有更加美好的未来。

We sincerely appreciate the confidence and support from the management of KRESTON International and member accounting firms, and believe that with the guidance of the management team lead by International President Lisa Robbins, KRESTON International and member accounting firms will have more prosperous future.



截图(Alt + A)



2019 Kreston Asia Pacific Regional and China Joint Conference
2019 克瑞斯顿亚太暨中国地区联合会议

2019年7月26日14:00至16:00,百福润财税青岛公司在市南办公室举行了2019年第7期老板沙龙活动,沙龙主题为“企业出口退税安全及风险防控”。

本期老板沙龙由百福润财税退税部经理、中级会计师史晓萌老师主讲,史老师在百福润财税有4年工作经验,有深厚的理论功底和丰富的实践经验。

史老师与大家分享了出口退税无纸化、出口提单、单证备案、报关单正确填写规范、函调等五个方面的问题。

自2015年5月1日起,国家税务总局决定在上海、青岛等11个省(市)地区开展出口退税无纸化管理试点工作,2019年7月23日进一步在一类、二类、三类出口企业中扩大无纸化退税申报的范围。无纸化要注意的事项有:①出口企业申报电子信息与纸质凭证信息要一致;②出口企业应当将出口退税的纸质资料按规定装订成册留存备查。

出口企业出口货物报关单上的商品名称、数量、重量与出口运输单据载明的信息应保持一致,如有不符的属于税收违法行为,不予退税和免税,还要视同内销征税。

出口企业应在申报出口退(免)税后15日内,将所申报退(免)税货物的下列单证,按申报退(免)税的出口货物顺序,填写《出口货物备案单证目录》,注明备案单证存放地点,以备主管税务机关核查。①外贸企业购货合同、生产企业收购非自产货物出口的购货合同,包括一笔购销合同下签订的补充合同等;②出口货物装货单;③出口货物运输单据(包括:海运提单、航空运单、铁路运单、货物承运单据、邮政收据等承运人出具的货物单据,以及出口企业承付运费的国内运输单证)。备案单证由出口企业存放和保管,不得擅自损毁,保存期为5年。



On July 26, 2019, Brighture held the 7th 2019 Brighture Salon gathering in Qingdao in Shinam Office focusing on “enterprise export tax rebate safety and risk control”.

This salon gathering was chaired by Crystal Shi, Manager of Tax Rebate Department and an intermediate accountant with 4 years' working experience in Brighture and profound theoretical basis and practical experiences.

Crystal Shi shared her views in five aspects, namely paperless export tax rebate process, export bill of lading, filing of documents, standard for completing customs declaration form and confirmation letters.

It was decided by SAT that effective from May 1, 2015, trial implementation of paperless export rebate process be introduced in 11 provinces (municipalities) including Shanghai and Qingdao. Such process is to be expanded from July 23, 2019 into Class I, Class II and Class III export enterprises. The points of attention for paperless process include: ① **the electronic information provided by export enterprises must be consistent with the information on paper documents;** ② **the export enterprises must bind the paper documents for export rebate into volumes for future check up according to the regulations.**

The description, quantity and weight of the commodity on the declaration form of the export goods of an export enterprise shall be consistent with the information stated in the export transport documents, otherwise, it shall be treated as tax offence that disqualifies duty rebate or exemption, and be taxed as domestic sales.

Export enterprise should, within 15 days of the declaration of export duty rebate (exemption), complete the “Catalogue of Filed Documents of Export Goods” covering the following documents according to the sequence of the export goods and indicating the place of storage of the documents for future check-up by competent tax authorities: ① Purchase contracts for foreign trade enterprises, purchase contracts for purchasing non-self-produced goods for export by production enterprises, including supplementary contracts signed under a particular purchase and sales contract; ② Packing list of export goods; ③ Transportation documents of export goods (including Shipping documents issued by carriers, such as ocean bills of lading, air waybills, railway waybills, cargo shipping documents and postal receipts, as well as domestic transport documents that export enterprises pay the freight charges). The filed document should be kept properly by the export enterprises for a period of 5 years.



百福润
青岛
老板
沙龙
Brighture
Salon in
Qingdao

青岛东城鑫工贸有限公司是于 1992 年 2 月成立的一家集物业管理、房屋租赁、运输代理、批发零售等业务于一体的综合性公司。

2016 年 6 月青岛东城鑫工贸有限公司投资设立青岛和信惠酒店用品有限公司，主营批发零售、仓储、信息咨询、广告推广、物业管理、酒店用品展示及销售。

青岛和信惠酒店用品有限公司规划打造酒店用品市场一条街，开发近 10 万平米的酒店用品商城，商城位于青岛黄金地段李沧莲花山路 9 号，紧邻黑龙江中路、青岛胶州湾跨海大桥与地铁三号线地铁大厦，东有海尔集团，西临青岛二啤，南与青岛四方啤酒街隔河相望，是市北、崂山、李沧三区交通枢纽，地理位置优越，交通运输方便。

商城采用全天候封闭式管理，配有专业的保安和保洁人员、消防安全设施健全，红外摄像无死角实时监控，配备大型停车场，为商户及顾客提供安全、舒心、便捷的经营、购物场所。

和信惠大力发展线上线下等电子商务平台一体销售，并联合行业协会，为商户提供准确快捷的信息交流服务，拓宽购销领域，逐步打造成为胶东半岛最大规模的酒店用品商城。

百福润财税咨询利用丰富的专业知识及实践经验，为企业提供财税顾问等服务，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。

Qingdao Dongchengxin Industry and Trade Co., Ltd. was incorporated in February 1992. It is a comprehensive company integrating property management, housing leasing, forwarding agency, wholesale and retail businesses.

In June 2016, Qingdao Dongchengxin Industry and Trade Co., Ltd. established Qingdao Hexinhui Hotel Supplies Co., Ltd., which deals in wholesale and retail, storage, information consultation, advertisement and promotion, real estate management, exhibition and sale of hotel supplies.

Qingdao Hexinhui Hotel Supplies Co., Ltd. is planning to build a Hotel Supplies Street with a large shopping mall covering 100,000 m² for hotel supplies. It is located at #9, Lianhuashan Road, Licang District, Qingdao. This is a prime business area close to Heilongjiang Middle Road, Cross Jiaozhou Bay Bridge, Metro Plaza and Metro 3, with Haier Group in the east, No. 2 Tsingtao Beer Factory in the west, and facing Sifang Beer Street in the south over the river. It is the transportation hub for Shibei, Laoshan and Licang Districts.

The shopping mall will be under round-the-clock closed-off management with security guards and cleaning staff, complete fire-control facilities, infrared camera surveillance and large parking lots. It will be a safe, comfortable and convenient shopping center.

Hexinhui is committed to developing online and offline e-commerce platform for integrated sale, providing accurate and updated information services to clients in collaboration with industrial associations and expanding purchase and sale channels to build the largest hotel supplies shopping center in Jiaodong Peninsula.

Brighture is committed to providing finance/tax outsourcing and consultancy services, answering questions in relation to finance and taxation, helping enterprises to control finance and tax risks. We are determined to be a good companion for all the enterprises in their business development.



Key Dates

百福润财税青岛 2019 年第 8 期老板沙龙

主题：个人所得税管理筹划方案

时间：2019 年 8 月 30 日星期五

14:00 至 16:00

地址：百福润财税市南办公室

Event: the 8th Brighture Salon in Qingdao

Topic: Individual Income Tax Management and Planning Scheme

Time: 14:00 to 16:00, August 30, 2019 (Friday)

Address: Shinan Office of Brighture

Brighture's answers to hot topics

Q: 公司既是高新技术企业，同时符合小型微利企业条件，可以选择享受小型微利企业税收优惠吗？如果享受小微税收优惠，还需要填报《高新技术企业优惠情况明细表》（A107041）吗？

A: 贵公司可以按照自身情况从优选择享受小微企业所得税税收优惠，需要注意的是，一旦选择后，不能再同时享受高新技术企业税收优惠。

另外，只要是资格在有效期内的高新技术企业，不论是否享受高新技术企业税收优惠，均需填报《高新技术企业优惠情况明细表》（A107041）。

Q: 公司是保安公司，属于劳务派遣单位，请问公司在计算小微企业从业人数时，是否要包含派遣出去的保安人员？

A: 根据《财政部、国家税务总局关于实施小微企业普惠性税收减免政策的通知》（财税〔2019〕13号）规定，从业人数包括与企业建立劳动关系的职工人数和企业接受的劳务派遣用工人数，即劳务派遣用工人数已计入了用人单位的从业人数。因此，你公司派出的保安人员可以不重复计入你公司的从业人数。

Q: My company is a hi-tech enterprise and at the same time eligible for small and low-profit business. Can we elect to enjoy the tax-relief policies for small and low-profit businesses? If yes, do we need to fill out the “Form for Hi-tech Enterprise Enjoying Preferential Policy” (A107041)?

A: You may elect to enjoy the tax-relief policies for small and low-profit businesses according to your own circumstance, but bear in mind, once you have decided to do so, you are not able to enjoy the same for hi-tech enterprise any more.

In addition, a hi-tech enterprise, whether enjoying the tax-relief policies for hi-tech enterprise or not, must fill out the “Form for Hi-tech Enterprise Enjoying Preferential Policy”(A107041).

Q: Our company is a security company belonging to labor dispatch entity. Shall we include the security staff we dispatched when we calculate the number of employees for small and low-profit businesses?

A: According to the “Notice by the Ministry of Finance and State Administration of Taxation for Inclusive Tax Relief Policies for Small and Low-Profit Businesses”(CAISHUI[2019]No.13), the number of employees includes the number of employees having employment relationship with the company and the number of dispatched workers received by it. This means that the number of dispatched workers has been included in the total employees of the receiving company. Therefore, you are not required to include the dispatched security guards into the number of employees of your company.

百福润同仁司龄：

- 赵秋荣（日本部）
- 入司 8 周年

Work anniversary at Brighture:

- Nancy Zhao (Japanese Dept,)
- 8 years

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