



本期目录
财税新政 P1
公司新闻 P2
与百福润财税的合作 P3
百福润财税解答客户热点问题 P4
This issue
New Tax Regulations P1
Brighture News P2
Working with Brighture P3
Brighture's answer to hot topics P4

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, efficient.

您需要注意的财税新政...

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

1. 为推进增值税实质性减税，财政部、税务总局、海关总署下发《关于深化增值税改革有关政策的公告》（财政部 税务总局 海关总署公告 2019 年第 39 号），规定：

① 增值税一般纳税人（以下称纳税人）发生增值税应税销售行为或者进口货物，原适用 16% 税率的，税率调整为 13%；原适用 10% 税率的，税率调整为 9%。

② 原适用 16% 税率且出口退税率为 16% 的出口货物劳务，出口退税率调整为 13%；原适用 10% 税率且出口退税率为 10% 的出口货物、跨境应税行为，出口退税率调整为 9%。

③ 纳税人取得不动产或者不动产在建工程的进项税额不再分 2 年抵扣。此前按照财税〔2016〕36 号规定尚未抵扣完毕的待抵扣进项税额，可自 2019 年 4 月税款所属期起从销项税额中抵扣。

④ 纳税人购进国内旅客运输服务，其进项税额允许从销项税额中抵扣。

⑤ 自 2019 年 4 月 1 日至 2021 年 12 月 31 日，允许生产、生活性服务业纳税人按照当期可抵扣进项税额加计 10%，抵减应纳税额。

⑥ 自 2019 年 4 月 1 日起，试行增值税期末留抵税额退税制度。

1. To promote substantial abatement of VAT, the Ministry of Finance, the State Taxation Administration and the General Administration of Customs of the People's Republic of China issued the *Announcement on Deepening VAT Reform Related Policies* (Notice by the Ministry of Finance, the State Taxation Administration and the General Administration of Customs of the People's Republic of China No. 39 [2019]) which stipulates:

① For a general VAT payer (hereinafter referred to as the taxpayer) who is engaged in VAT taxable sales or imports goods, **the original applicable tax rate of 16% shall be reduced to 13%, and the original applicable tax rate of 10% shall be reduced to 9%.**

② For export goods and labor services for which both the original applicable tax rate and the export tax rebate rate are 16%, **the export tax rebate rate shall be reduced to 13%**; for export goods and cross-border taxable behaviors for which both the original applicable tax rate and the export tax rebate rate are 10%, **the export tax rebate rate shall be reduced to 9%.**

③ **The input VAT paid by the taxpayer to obtain real estate or real estate under construction will not be deducted in separate two years.** The input VAT to be deducted according to previous notice No. 36 [2016] of the Ministry of Finance shall be deducted from the VAT on sales since the taxation period of April 2019.

④ **The input VAT paid by the taxpayer who purchases domestic passenger transportation service can be deducted from the VAT on sales.**

⑤ From April 1, 2019 to December 31, 2021, taxpayers in the production and living services industries are allowed to **deduct an additional 10% of input VAT for the current period to offset the tax payable.**

⑥ From April 1, 2019, the VAT drawback system of tax credit at the end of the period will be put into pilot implementation.



2019年3月29日14:00至16:00,百福润财税在市南办公室举行了青岛公司2019年第3期老板沙龙活动,沙龙主题为“企业所得税汇算清缴深度攻略”。

本期老板沙龙由百福润财税运营支持部经理、中级会计师程晓娜老师主讲,程老师在百福润财税有6年工作经验,有深厚的理论功底和丰富的实践经验。

程老师梳理了2018年度所得税汇算清缴的六大变化,分别是①限额扣除事项调整,②税前扣除凭证明确,③税收优惠额度及范围扩大,④优惠事项改为备案制,⑤财产损失资料变化,⑥亏损弥补期限延长,并对上述6项变化逐一解读。

固定资产一次性在企业所得税前扣除政策应用范围较广,是一种重要的税收筹划方式,程老师单独对这一部分进行了细致的分享。

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。

以货币形式购进的固定资产包括购进的使用过的固定资产;“新购进”中的“新”字,只是区别于原已购进的固定资产,不是规定非要购进全新的固定资产。

单位价值是单价不超过500万元,如果该资产入账时抵扣了进项税额,则为不含税价;若入账时没有抵扣进项税额,则为含税价。

本次沙龙让客户朋友们了解了汇算清缴的政策变化、合法合规税务筹划的方案,希望企业在运营中加以运用。

From 14:00 to 16:00 on March 29, 2019, at its office in Shinan District, Qingdao, Brighture held the third salon on the theme of "Strategies for Final Settlement of Corporate Income Tax".

In the meeting, Carina Cheng, both the manager of the Operation Department of Brighture and an intermediate accountant, was the key speaker. She was well-positioned to take the role as she had a solid theoretical foundation and rich practical experience, plus being in Brighture for 6 years.

Ms. Cheng summarized six policy changes of final settlement of income tax in 2018, including: **(1) adjustment of items of deduction quota; (2) confirmation receipt of deduction before tax; (3) expansion of the quota and scope of tax preferences; (4) shift to the filing system; (5) change of documents of asset loss; (5) extension of the period of loss compensation.** Later, she elaborated on each of them.

Ms. Cheng talked about one of the most important changes in detail: one-off deduction of fixed assets as costs before calculating corporate income tax, which is a more widespread tax planning.

From January 1, 2018 up to December 31, 2020, the newly purchased equipment and appliances, with unitary value of no more than CNY 5 million, can be included in costs and deducted from the taxable income. The annual calculation of depreciation is no longer needed.

To be more specific, the fixed assets purchased in currencies here refer to purchased and used fixed assets. In addition, **“newly” is here to contrast with fixed assets already purchased before the period but it does not mean that companies have to purchase brand new assets.**

Ms. Cheng also emphasized that if the assets come in the corporate account with input tax deducted, they should be recorded as prices excluding tax.

This salon helped our clients and friends have a better understanding of tax policy changes and legal tax planning, in a hope that enterprises can apply it to their daily operation.





上海俟德教育科技有限公司于 2017 年在上海成立，同时成立知识服务品牌“思得”。截至目前，平台用户超过 100 万，“金融知识服务平台”初步验证完成。

平台核心为“微信生态数据研究矩阵”，用户覆盖国内外顶尖一级市场金融机构、咨询公司、数据公司、互联网、房地产、猎头等领域，矩阵平台包括：数据研究板块、文档功能板块、用户互动版块等。

(1) 数据研板块包括“报告查一查”、“方案查一查”、“BP 查一查”，其中“报告查一查”已经是微信生态数据查询领域第一名。(2) 文档功能板块包括“文档管理助手”、“群文档管理助手”、“文档编辑助手”，帮助用户在微信内进行文档的编辑、提炼、整理。(3) 用户互动版块包括“群智库”、“群互动”，帮助用户在微信内更高效的互动，提高社交效率。

思得旨在成为全链条的在线金融知识服务商，融合优质的金融教育资源和互联网思维，打造优秀“三级火箭”产品体系，为国内上千万的金融从业者提供多场景、频率的互联服务。

自上海俟德公司成立起，百福润财税咨询一直秉承着专业正直高效的价值观，为企业提供公司注册、财税外包及顾问等服务，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。



The year 2017 saw the foundation of Shanghai Side Educational Technology Co., Ltd. in Shanghai. At the same time, the company also created "Side", a financial knowledge provider. Up to now, Side has attracted over 1 million users and the platform has completed its preliminary verification.

The users are diversified, ranging from top financial institutions of the primary market, consulting firms, data companies, as well as players in fields like Internet, real estate, and headhunting. The platform is mainly a "Research Matrix for WeChat Eco-Data", including data research, document function and user interaction. (1) Data research is composed of "Report Check", "Scheme Check" as well as "BP Check" and "Report Check" ranks the first in terms of WeChat Eco-Data inquiry. (2) Document function includes "Document Management Assistant", "Group Document Management Assistant" and "Document Editing Assistant". This part helps users edit, refine and organize documents on WeChat. (3) User interaction contains "Group Think Tank" and "Group Interaction". It aims to facilitate interaction among users in group discussions.

The mission of Side is to become a full-chain online knowledge provider. Combining high-quality educational resources and the interconnectivity of Internet, Side strives to create an excellent system with three featured sections, so as to provide tens of millions of domestic financial practitioners with highly frequent online services of multiple scenarios.

Ever since the inception of Side, Brighture has been committed to its value of professionalism, integrity and efficiency, and has offered services such as corporate registration, finance and taxation outsourcing as well as consultancy. Brighture is and will always be the partner of enterprises in helping them solve finance-and-taxation-related problems and prevent and control relevant risks.

-  报告查一查
-  文档助手
-  群文档助手
-  BP 查查
-  方案查查

Key Dates

线上沙龙：百福润财税青岛 2019 年第 4 期老板沙龙
主题：最新财税新政解读
时间：2019 年 4 月 26 日星期五
19:00 至 20:00

Online Salon: The 4th Brighture Salon in Qingdao
Topic: Interpretation of newest taxation policies
Time: 19:00 to 20:00
April 26th, 2019 (Friday)

Brighture's answer to hot topics

Q: 旅客运输服务抵扣进项税, 对抵扣凭证有什么要求? 税额如何计算?

A: 抵扣凭证的要求: 可以是增值税电子普通发票、注明旅客身份的航空运输电子客票行程单、铁路车票、公路和水路客票。这些凭证注意必须是注明旅客身份的票据, 如果没有注明身份, 不能作为抵扣凭证。

抵扣税额的计算: 增值税电子普通发票, 进项税为发票上注明的税额; 航空运输电子客票行程单, 以票价和燃油附加费作为含税价, 按9%计算抵扣; 铁路车票, 以票面额作为含税价9%计算抵扣; 公路和水路客票的, 票面额作为含税价按3%计算抵扣。

Q: 境外人士(包括港澳台居民)在境内居住的天数如何计算?

A: 按照《财政部、税务总局公告2019年第34号》规定, 在中国境内停留的当天满24小时的, 计入境内居住天数; 不足24小时的, 不计入境内居住天数。

Q: What are the requirements for a deduction voucher if more input VAT shall be deducted for passenger transportation services? How will the tax amount calculated?

A: Requirements for a deduction voucher: the voucher can be electronic plain VAT invoices, air transport itineraries of e-tickets indicating the passenger's identity, railway tickets, and highway and waterway passenger tickets. Please note that these tickets must indicate the passenger's identity, or they can't be taken as deduction vouchers.

Calculation of the amount of tax deductible: for electronic plain VAT invoices, the input VAT shall be the amount of tax indicated on the invoice; for air transport itineraries of e-tickets, the air fare and fuel surcharge shall be the tax included price, 9% of which shall be deducted; for railway tickets, the face value shall be the tax included price, 9% of which shall be deducted; for highway and waterway passenger tickets, the face value shall be the tax included price, 3% of which shall be deducted.

Q: How will the number of days when a foreigner (and Hong Kong, Macao and Taiwan residents) lives in China calculated?

A: According to the *Notice by the Ministry of Finance and the State Taxation Administration No. 34 [2019]*, if he/she stayed in China for 24 hours in a day, one day shall be counted in the days of his/her residence in China; if less than 24 hours, the day will not be counted so.

百福润同仁司龄:

- 赵琨 (咨询部)
 - 入司 13 周年
- 程晓娜 (运营支持部)
 - 入司 6 周年
- 张慧 (客户发展部)
 - 入司 1 周年

Work Anniversary at Brighture:

- Grace Zhao (Consulting Dept.)
 - 13 years
- Carina Cheng (Operation Support Dept.)
 - 6 years
- Lisa Zhang (Client Development Dept.)
 - 1 year

Shanghai Contact Details:

Room 1612, Tomson International Commercial Building, No.710 Dongfang Road, Pudong District, Shanghai
Tel: +86-21 6890 7629
Email: cpash@brighture.com

Qingdao Contact Details:

Room 602, Fulin Building, No.87 Fuzhou Road, Shinan District, Qingdao
Tel: +86-532 8597 9808
Email: cpaqd@brighture.com

免责声明: 【BRIGHTURE】Newsletter 仅供阅读者参考。

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.



For WeChat scan this QR CODE



@BrightureAC

www.brighture.com