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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,
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. 为维护正常的税收征收管理秩序, 惩戒严重涉税违法失信行为, 推进社会信用体系建设, 国家税务总局制定了《重大税收违法失信案件信息公布办法》(国家税务总局公告 2018 年第 54 号), 自 2019 年 1 月 1 日起施行。税务机关依照本办法的规定, 向社会公布重大税收违法失信案件信息, 并将信息通报相关部门, 共同实施严格监管和联合惩戒。

2. 为明确企业所得税税前扣除事项, 国家税务总局下发《关于责任保险费企业所得税税前扣除有关问题的公告》(国家税务总局公告 2018 年第 52 号) 规定: 企业参加雇主责任险、公众责任险等责任保险, 按照规定缴纳的保险费, 准予在企业所得税税前扣除。本公告适用于 2018 年度及以后年度企业所得税汇算清缴。

3. 为进一步推动债券市场对外开放, 财政部 税务总局下发《关于境外机构投资境内债券市场企业所得税 增值税政策的通知》(财税〔2018〕108 号), 自 2018 年 11 月 7 日起至 2021 年 11 月 6 日止, 对境外机构投资境内债券市场取得的债券利息收入暂免征收企业所得税和增值税。上述暂免征收企业所得税的范围不包括境外机构在境内设立的机构、场所取得的与该机构、场所有实际联系的债券利息。

1. In order to maintain the order for tax collection, curb serious tax-related illegal and dishonest behaviors and establish social credit system, the State Administration of Taxation (SAT) released the "Regulations for Publishing Information in Respect of Major Illegal and Dishonest Behaviors" (SAT PUBLIC CIRCULAR [2018] No. 54) which will become effective from January 1, 2019. According to the Regulation, tax authorities shall announce to the general public the information in connection with tax-related illegal and dishonest behaviors, and share the information with relevant authorities for joint supervision and punishment.

2. In order to clarify issues concerning items of pretax deduction to be made by enterprises, the State Administration of Taxation (SAT) released the "Public Circular for Issues Regarding Pre-Tax Deduction of Liability Insurance Premiums Made by Enterprises" (SAT PUBLIC CIRCULAR [2018] No. 52) which stipulates that pretax deduction of premiums paid by an enterprise for such liability insurances as employer liability insurance and public liability insurance are permitted. This new regulation is applicable to the annual settlement of corporate income taxes for 2018 and the subsequent years.

3. In order to further open up the bond market, the Ministry of Finance and the State Administration of Taxation jointly released the "Notice for Policies Concerning Corporate Income Tax and VAT on Investment in Domestic Bond Market Made by Overseas Institutions" (CAISHUI [2018] No. 108) which said that effective from November 7, 2018 to November 6, 2021, corporate income tax and VAT shall be exempted from the incomes in the forms of bond interest received by overseas institutions from their investment in the domestic bond market. However, such exemption shall not apply to the incomes in the forms of bond interest received by the institute or premises established by overseas institutions in the territory of China, which bond interest is in actual relation with such institute or premises.

2018 年 11 月 16 日 19:00 至 20:00, 百福润通过喜马拉雅直播的方式举办了 2018 年第十一期老板沙龙活动, 沙龙主题为 “ 新个税法改革与应对”。

本期老板沙龙由百福润国内二部部门经理杜修云老师主讲, 杜老师是中级会计师, 在百福润有 9 年工作经验, 有深厚的理论功底和丰富的实践经验。

杜老师首先解析了新个人所得税法的重要变化, 然后详细的解读了《个人所得税专项附加扣除暂行办法(征求意见稿)》的要点(相关内容请以最终颁布文件为准)。

专项附加扣除是指: 个人所得税法规定的子女教育、继续教育、大病医疗、住房贷款利息、住房租金和赡养老人等六项。需要注意三个关键点: ①专项附加扣除仅在综合所得中扣除, ②不得结转以后年度扣除, ③外籍个人如果符合条件可以选择继续享受现行免税优惠政策, 也可选择按本办法扣除

专项附加扣除可以选择预扣预缴环节, 由扣缴单位预扣工资薪金所得税款时进行扣除, 也可以选择汇算清缴环节, 自主办理综合所得汇算清缴申报时扣除。

在办理专项附加扣除时, 纳税人需填写专项附加扣除信息表, 提交单位办理扣除; 纳税人对本人填写并确认过的专项附加信息负责; 纳税人留存专项附加扣除相关证明资料备查; 税务机关尽量简化办税手续, 减少采集相关信息和资料报送。

对于企业来说, 在专项附加费用扣除的管理上, 在初次信息搜集和员工信息变化时, 如何搜集、保存、管理和审核相关信息, 统一公司管理标准, 降低风险是需要考虑的问题。企业可以设置专项扣除的明细表, 供纳税人和扣缴义务人填写和确认, 该明细表需设置专项扣除项目是否享受和具体数额。

针对新的征管制度和信息申报规则等, 百福润财税可以为企业或员工提供辅导或咨询, 办理纳税人年度汇算清缴数据测算及申报, 为非居民个人测算税负与设计薪酬方案。

Brighture's 11th Manager's Salon was held through XIMALAYA Life Coverage from 19:00 to 20:00 of November 16, 2018 under the theme of "New Individual Income Tax Law Reform and Practices".

The resource person for this Salon was Caroline Du, Manager of Chinese Dept.2 of Brighture, who is an Intermediate Accountant with nine years' experience in Brighture and profound theoretical basis and rich professional practices.

She first gave an account of the major changes concerning the new individual income tax law and elaborated in great detail the major points in the "Interim Regulation for Special Expense Deductions in Individual Income Tax (Exposure Draft)" (The official document shall govern).

Special expense deductions include six items, namely children's education, adult education, serious illness treatment, housing loan interests, rentals and support of elders. There are three key points which should be noted: ① **Special expense deductions can be made only from the comprehensive income;** ② **The balance if any is not permitted to be carried forward to the next accounting year;** ③ **Eligible foreign individuals may elect to either continue enjoying the current exemption policy or applying this Regulation.**

Special expense deductions can be made through either withholding link, where the employer may make the deductions when the income taxes are withheld from the salaries of the individuals, or final settlement link, where the deductions are made when the final settlement of income tax on the comprehensive income is declared by the individuals concerned.

When processing the special expense deductions, a taxpayer is required to fill in an Information Form for Special Expense Deductions and submit it to the employer for deduction. The taxpayer is responsible for the information provided and confirmed for the purpose of special expense deduction, and should keep the relevant proving documents for check-up. On the other hand, tax authorities should do their best to simplify the procedure and reduce the collection and submission of information by the taxpayers.

An enterprise should consider carefully how to collect, update, maintain, manage and verify the information provided by the employees for the purpose of special expense deduction and how to unify the standard and reduce risks. An enterprise may devise a detailed form of special expense deduction for the taxpayers to fill in and confirm, and such form should indicate if the employee concerned is eligible for the special expense deduction and the amount to be deducted.

Brighture can provide training and consultation to enterprises or employees in respect of the new individual income tax, help calculate the amount for final settlement and process the tax returns, and calculate the tax burden for non-resident individuals and design remuneration scheme.

百福润
老板
沙龙
Brighture
Salon



2018 年 11 月 24 日上午，百福润在市南办公室举行了财务管理课程的培训。由在百福润有 6 年工作经验的中级会计师姜淑辉老师以及退税部经理、中级会计师史晓萌老师主讲。

姜老师主要与初创企业的老板、出纳分享了财务管理的基础知识、企业经营涉及的税种税率及相关的优惠政策、出纳的工作职责及风险控制措施、人事管理及风险控制。

现在税收征管趋势越来越严格、透明，税务机关与银行等金融机构以及海关等部门进行数据联网和信息共享的程度越来越深化，税务局税收风险管理和大数据分析的威力进一步显现。

面对越来越严格、透明的税收征管趋势，企业应对方法就是不断提高业务规范化程度，建立完善有效的内控制度，提升财务管理水平，在合法纳税的同时进行科学的税务筹划。

史老师主要分享了出口退税最新政策及管理趋势，退税的条件、流程、时间及加快退税进度、确保退税顺利安全到账的措施。

史老师重点提示了企业出口退税过程中常见的 3 种风险，并给出了风险防范的建议：①**单证备案**：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，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。②**及时申报**：出口企业申报出口退税的截止期限为：自货物报关出口之日次月起至次年 4 月 30 日前的各个增值税纳税申报期内申报退税。③**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）。



A training session for financial management was held in Shinan Office of Brighture on the morning of November 24, 2018, which was co-chaired by Jenifer Jang, Intermediate Accountant with six years' experience in Brighture, and Crystal Shi, Manager of Export Rebate Department and Intermediate Accountant.

Ms. Jiang first shared with the start-up entrepreneurs and their cashiers the rudiments about financial management, taxes, tax rates and relevant preferential policies in connection with the business operation, duties and responsibilities of the cashiers and the risk control method they should take, as well as risk control in respect of human resource management.

In the recent years, tax administration is becoming tighter and more transparent, information is shared among tax authorities, the Customs, banks and financial institutions in a greater extent, and the efficiency of the tax authorities in tax risk control and big data analysis is becoming higher and higher.

In such a scenario, an enterprise should further regulate its business, establish effective internal control system, enhance financial management, and carry out scientific tax planning while duly paying taxes.

Ms. Shi explained the new policies concerning export duty rebate and the development in export duty rebate control, the conditions, workflow and time limit for export duty rebate as well as measures to expedite the process and guarantee the collection of refunds.

She stressed the three common risks in the process of export duty rebate, and suggested countermeasures: ① **File of documents**: An enterprise should, within 15 days after declaration for export duty rebate (exemption), fill in a "List of Export Goods for Record" as per the order of the export goods declared for duty rebate (exemption), indicating the location where the documents are kept for the examination by tax authorities. ② **Timely declaration**: An enterprise may declare duty rebate in any VAT period from the next month of the Customs declaration up to April 30 the next year; ③ **Timely collection of foreign exchange**: the foreign exchange for the export goods declared for duty rebate (exemption) must be collected before the deadline (in RMB in case the cross-border transaction is settled in RMB)

财务管理课程 Financial Management Course



与百福润的合作 Working with Brighture

上海谷雷特海事咨询顾问事务所（以下简称谷雷特），于 2018 年在上海成立，旨在为全球客户提供专业的海事咨询和检验服务。公司的主营业务有：海事调查与检验、船舶加油及相关调查、海运保证检验及重载货物检验、船壳机械检验、索赔和争议处理、海上事故救援及解决方案、海事咨询等。

谷雷特的咨询顾问和检验师具有丰富的学术和实践经验，分布于中国主要的海港城市。凭借对当地的了解，语言和沟通技巧，谷雷特能够协助客户管理重大事故，与当局沟通并准备专家证人报告以供仲裁和法庭听证。谷雷特的咨询顾问和检验师有能力以他们的专业技术知识来尽量减少对客户业务上的损失/干扰。

谷雷特团队秉承“勤奋，诚信，创新，多元化和安全”的价值观，在调查和船舶管理、控制方面拥有丰富的经验，很乐意在不同类型的事故中为客户提供支持和指导，可通过电话或电子邮件全天候 24 小时联系。

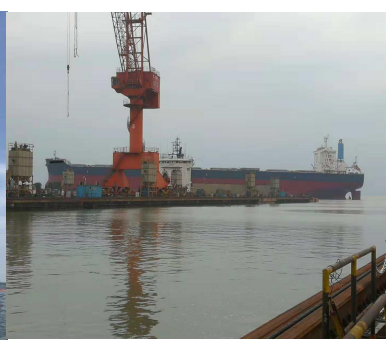
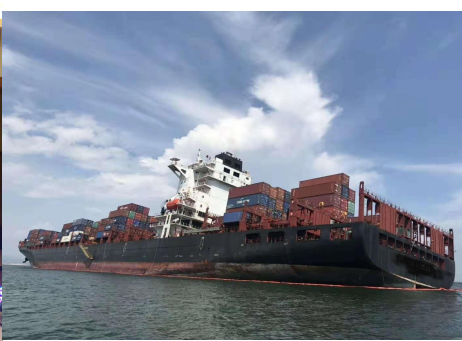
百福润财税咨询秉持着永远以客户为中心的核心价值观，为企业提供公司注册、财税外包与咨询服务，解答企业的财税相关问题，帮助企业防控财税风险、合理纳税筹划，做企业的成长伙伴。

T&A Marine Consultants and Surveyors Co., Ltd.(hereinafter referred to as T&A) was newly incorporated in Shanghai, China in 2018, aiming to provide professional maritime consultancy and survey services to the clients over the world. T&A offers the following services: maritime surveys and inspection, bunkering and relevant surveys, marine warranty survey and heavy lift inspection, hull and machinery inspection, claim and dispute settlement, marine casualties and solutions as well as marine consultancy.

T&A's in-house principal consultants and surveyors with abundant academic and hands-on experience are based at the main sea ports of China. With the understanding of local situation, language proficiency and communication skill, they are able to assist the clients to manage the major casualties, communicate with the authorities and prepare the expert witness reports for arbitration and court hearing. With sufficient technical expertise, their Consultants and Surveyors are capable of minimizing any disruptions to the client's business.

Adhering to the values of diligence, integrity, innovation, diversity and safety, their team has a wealth of experience in investigating and advising on the management and control of vessels and they are ready to provide support and guidance to their client in different kinds of incidents. They are available 24 hours, 7 days and can be reached by phone or email.

Upholding the core values of serving the clients, Brighture provides accounting outsourcing and consulting services to businesses, answers financial and tax questions, helps businesses prevent and control financial and tax risks, and be a good assistant for business development.



Key Dates

百福润 2018 年工作总结暨 2019 “同行十六载，共筑百年梦”迎新年会

时间：2018 年 12 月 22 日星期六

17:00 至 21:00

地点：颐中皇冠假日酒店三楼宴会厅

Brighture 2018 Summary Meeting & 2018
“Accompany you for 16 years, Build the century
dream together” Annual Meeting

Time: 17:00 to 21:00

December 22, 2018 (Saturday)

Venue: Banquet Hall on 3rd Floor,

Brighture's answer to hot topics

Q: 单位组织员工体检, 并统一向体检单位支付体检费, 体检支出由单位统一核算, 未发放到个人名下, 这类福利员工是否缴纳个人所得税?

A: 对于任职受雇单位发给个人的福利, 不论是现金还是实物, 依法均应缴纳个人所得税。但对于集体享受的、不可分割的、未向个人量化的非现金方式的福利, 原则上不征收个人所得税。

Q: 有时企业会发生一些不属于增值税应税项目的支出, 比如给消费者个人的小额电子红包或优惠券, 这些支出难以取得对方出具的收款凭证或其他凭证, 请问该如何处理?

A: 《企业所得税税前扣除凭证管理办法》对不属于增值税应税项目的税前扣除凭证管理具有一定的弹性。文件规定, 对方为个人的, 以内部凭证作为税前扣除凭证, 未坚持要求企业取得个人出具的收款凭证或其他凭证。但是, 内部凭证的填制和使用企业仍须符合国家会计法律、法规等相关规定。

Q: In a scenario where an employer offers health examination to the employees on the company's account, and pays the cost to the hospital instead of the employees. Should individual income tax be paid for such kind of benefit?

A: Individual income tax should be paid for any benefit offered by an employer to individual employees, whether in cash or in kind. However, in principle, indivisible, non-individualized and non-cash benefits offered to the employees as a collective shall not be subject to individual income tax.

Q: Sometimes expenses that do not belong to VAT items may incur, such as red-envelope (gift money) given through internet or coupon to individual consumers, which can not be evidenced by receipts from the payees. How to handle such issues?

A: The Regulations for Pre-Tax Deduction Certificate Management provides certain flexibility for the management of certificates for pre-tax deduction of expenses that do not belong to VAT items. It stipulates that in case the payee is an individual, the internal voucher of the payer can be used as certificates for pre-tax deduction, and does not insist on having receipts or other certificates issued by individual payees. However, the preparation and use of internal voucher must strictly adhere to the accounting laws and regulations of the state.

百福润最新动态 ▼ 百福润同仁司龄:

- 任晓红 (客户关怀部) - 12 周年
- 杜修云 (国内二部, 中级会计师) - 9 周年
- 张瑜峰 (日本部, 中级会计师) - 7 周年
- 甘彩霞 (国内二部, 中级会计师) - 5 周年
- 殷淑芳 (国内一部) - 2 周年
- 王诗晴 (审计部) - 2 周年
- 庄瑶 (审计部) - 2 周年
- 刘方圆 (崂山部) - 1 周年

What's New at Brighture?

Work Anniversary at Brighture:

- Ruby Ren (Customer Care Dept.) - 12 Years
- Caroline Du (Chinese Dept.2, Intermediate Accountant) - 9 Years
- Yuhou Zhang (Japanese Dept. Intermediate Accountant) - 7 Years
- Alice Gan (Chinese Dept.2, Intermediate Accountant) - 5 Years
- Jannie Yin (Chinese Dept.1) - 2 Years
- Molly Wang (Audit Dept.) - 2 Years
- Daisy Zhuang ((Audit Dept.) - 2 Years
- Anna Liu (Laoshan 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。

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Please rely on the relevant laws, regulations and the decisions by local administrations.



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