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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, 活 100 年

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. 为完善增值税制度, 降低纳税人税负, 财政部、国家税务总局下发《关于调整增值税税率的通知》(财税〔2018〕32 号), 纳税人发生增值税应税销售行为或者进口货物, 原适用 17% 和 11% 税率的, 税率分别调整为 16%、10%。增值税税率调整为 6%, 10%, 16% 三档税率。[详情链接](#)

2. 为了进一步支持中小微企业发展, 财政部、税务总局下发《关于统一增值税小规模纳税人标准的通知》(财税〔2018〕33 号), 将生产类、商贸类的增值税小规模纳税人标准统一为年应征增值税销售额 500 万元及以下。已登记为增值税一般纳税人单位和个人, 在 2018 年 12 月 31 日前, 可转登记为小规模纳税人, 其未抵扣的进项税额作转出处理。[详情链接](#)

3. 为深入贯彻落实税务系统“放管服”改革要求, 国家税务总局制定了《关于企业所得税资产损失资料留存备查有关事项的公告》(国家税务总局公告 2018 年第 15 号), 明确取消企业资产损失报送资料, 企业资产损失资料留存备查要求, 公告规定适用于 2017 年度及以后年度企业所得税汇算清缴。[详情链接](#)

4. 国务院总理李克强 4 月 25 日主持召开国务院常务会议, 决定再推出“将享受减半征收企业所得税优惠政策的小微企业年应纳税所得额上限, 从 50 万元提高到 100 万元”等 7 项减税措施, 支持创业创新和小微企业发展, 增强市场活力。[详情链接](#)

1. The State Administration of Taxation and the Ministry of Finance jointly released the “Notice for Adjustment of VAT Rates” (CAISHUI [2018] No.32) to perfect VAT regime and relieve tax burdens on the taxpayers. The Notice stipulates that the current VAT rates of 17% and 11% on value-added-taxable sales or goods imported by a taxpayer shall be reduced to 16% and 10% respectively. The three notches of VAT rate shall be adjusted to 6%, 10% and 16% respectively. [Link](#)

2. The State Administration of Taxation and the Ministry of Finance jointly released the “Notice for Unification of Threshold for Small Scale VAT Payers” (CAISHUI [2018] No.33) to unify the threshold for small scale VAT payers, whereby the annual turnover threshold of RMB 50,000 per annum shall apply to small taxpayers in production and trade sectors. Entities and individuals that have been registered as general VAT payers may, prior to December 31, 2018, be re-registered as small scale taxpayers, and their un-deducted input taxes can be transferred out. [Link](#)

3. The State Administration of Taxation released the Public Circular for Retaining Corporate Income Tax Asset Loss Information for Future Reference (SAT PUBLIC CIRCULAR [2018] No.15) to implement the reform for “power delegation, administration and service”. The Circular has explicitly canceled the requirement for submitting information for asset loss and retaining such information for future reference. The provision of the Circular shall apply to the annual settlement of corporate income taxes for 2017 and the years to come. [Link](#)

4. An executive meeting of the State Council was chaired by Premier Li Keqiang on April 25, which resolved on seven tax relief measures including “raising the threshold for annual taxable income of small and micro enterprises that enjoy half-reduction of corporate income tax from RMB 500,000 to RMB 1 million” in order to support start-up, innovative, small and micro enterprises and invigorate the markets. [Link](#)



The 4th Brighture salon was held in the afternoon of April 27, 2018 in Brighture's Shinan Office under the theme of "Dynamic Financial Risk Management".

Chen Jing, Manager of the Audit Dept & Europe-America Dept One, was the presenter for the salon. She is an intermediate accountant and has passed exams of professional level for CPA. Having worked with Brighture for 11 years, she has mastered profound theory and has accumulated vast experiences.

Mrs. Chen introduced to the audience the new policies involving VAT rate and threshold for annual turnover for small taxpayers, and answered questions from the audience on the two aspects. **VAT Invoices of 17% or 11% rates obtained after May 1 and issued before May 1 by an enterprise remain valid for deduction so long as they are confirmed within 360 days.** Where an enterprise buys goods before May 1, obtains 17% VAT invoice, deducts the tax as per the regulation, and **sells the goods after May 1 (as per general taxation method), 16% rate shall apply.**

Effective from May 1, the Operation Instruction for Comparison of VAT Declarations (For Trial Implementation) will take effect. **The tax control disc will be locked up in the following three circumstances: negative figure in the un-invoiced income box, negative figure in input roll out box, and failure of filing tax-free sales or VAT refund-upon-collection.** An enterprise should issue valid invoice in compliance with the law and regulations to avoid the inconvenience and loss due to the locking of the tax control disc and consequent inability to issue invoices.

Along with the enhancement of the big data system and the sharing of information by various authorities, it becomes more and more important for taxpayers to guarantee the accuracy and consistence of the information provided by them. Mrs. Chen gave many examples based on her work experiences to emphasize the importance of law-compliance in business operation and accounting practices, such as failure to establish and maintain accounting system as required by the law, goods purchased outside their business scope, untreated account payables over long period, and remarkable higher overheads than other businesses in the same sector, all being audited by tax authorities. The audience expressed their gratitude after her presentation.

2018 年 4 月 27 日下午，百福润在青岛市南办公室举行了 2018 年第四期老板沙龙活动，沙龙主题为 “ 财务动态风险管理 ”。

本期老板沙龙由百福润审计部&欧美一部部门经理陈静老师主讲，陈老师是中级会计师，已通过注册会计师专业阶段考试，在百福润有 11 年工作经验，有深厚的理论功底和丰富的实践经验。

陈老师首先向大家解读了降低增值税税率、统一增值税小规模纳税人标准等最新政策，对朋友们关心的两个热点问题给予了解答，**企业 5 月 1 日以后取得 5 月 1 日前开具的 17%或 11%专票，只要在 360 天内认证，仍然可以抵扣。**企业在 5 月 1 日前购买货物，取得 17%税率专票，按规定抵扣了，**5 月 1 日后销售（按一般计税方法），适用 16%税率。**

5 月 1 日起，增值税纳税申报比对管理操作规程（试行）开始执行。如下三种情况，**税控盘将被锁死：未开票收入栏填写负数、进项税额转出栏金额为负数、申报免税销售额或者即征即退优惠政策未备案。**企业应合规开具发票，以避免税控盘被锁后无法及时开具发票带来的不便和损失。

随着大数据系统的不断完善，各部门之间信息共享，对企业申报信息的准确性、一致性提出了更高的要求。陈老师结合工作中遇到的案例，列举了未按规定建账核算、购进物品与经营业务不符、应付账款长期挂账、管理费用显著高于同行业等情况引起税务稽查的情况，让客户朋友们了解到合规经营、合规账务处理的重要性，朋友们表示收获颇多。



迈耶西纺织机械（上海）有限公司（Mayer & Cie. CN）系德国迈耶西股份有限公司（Mayer & Cie GmbH & Co. KG）在中国设立的全资子公司。其前身是 2002 年成立的迈耶西针织圆纬机（上海）有限公司。

德国迈耶西股份有限公司（Mayer & Cie GmbH & Co. KG）是世界顶级的针织大圆机制造商，迄今拥有 110 年的大圆机生产及研发制造经验，始终处于针织大圆机行业的领先地位，所生产的大圆机销售至全球 160 多个国家和地区，拥有很高的市场占有率和良好的市场口碑。

目前迈耶西组装生产的针织大圆机分为三个系列产品：单面机 MSC3.2II 系列，筒径 30”，34”，针距有 24E-36E；双面机 MDC3.2II 系列，筒径 34”，针距有 24E-28E；单面开幅机 MSC3.2II OW 系列，筒径 30”，34”，针距有 24E-36E。并且销售与上述产品配套的零配件，并提供相关的调试、维修服务。

百福润为迈耶西提供公司财务顾问、审计等服务，解答企业日常经营过程中遇到的财税相关问题，为企业合规账务处理提供咨询指导服务，帮助企业防控财税风险。

关于迈耶西的更多信息，欢迎访问：

<http://www.mayercie.com/en/home/>

Mayer & Cie. (Shanghai) CN is a wholly-owned subsidiary of Mayer & Cie GmbH & Co. KG of Germany in China, formerly known as Mayer & Cie. Circular Weft-Knitting Machine (Shanghai) Ltd. incorporated in 2002.

Mayer & Cie GmbH & Co. KG of Germany is a top manufacturer for circular knitting machine with 110 years' experience in R & D and production and is an industrial leader in circular knitting machine sector. Its products are sold in 160 countries and regions across the world, with high market share and reputable brand name.

At present, Mayer & Cie. is producing and assembling three series of circular knitting machine products: Single-face MSC3.2II series, Φ 30", 34", needle pitch 24E-36E; Double-face MSC3.2II series, Φ 34", 34", needle pitch 24E-28E; Single-face scutcher MSC3.2II series, Φ 30", 34", needle pitch 24E-36E. Spares and components for the aforesaid machines as well as testing and maintenance services are available.

Brightere provides corporate finance consultation and audit services to Mayer & Cie. (Shanghai), answers questions concerning accounting and taxation in day-to-day operation, provides consultation and guidance as to accounting operation in compliance with the law and regulations, and helps it avoid and control financial and taxation risks.

For more information about Mayer & Cie., please visit :

<http://www.mayercie.com/en/home/>



Key Dates

线上沙龙：百福润 2018 年第五期老板沙龙

主题：税改环境下出口退税政策调整

时间：2018 年 5 月 25 日 星期五

19:30 至 20:30

Online Salon: The Fifth Brighture Salon in 2018

Topic: Adjustment of export tax rebate policy under tax reform

Time: 19:30 to 20:30

May 25 (Friday), 2018

百福润解答客户热点问题

Brighture's answer to hot topics

Q: 企业以房屋投资设立公司，是否要缴纳增值税及土地增值税？谢谢！

A: 以房屋投资入股应当视同销售缴纳增值税。根据财税[2016]36号文件规定，销售服务、无形资产或者不动产，是指有偿提供服务、有偿转让无形资产或者不动产。有偿的概念包括取得货币、货物和其他经济利益，投资入股一定有所有权转移，同时取得股权就是取得了经济利益，所以应当缴纳增值税。

土地增值税是否缴纳，要区分投资和被投资企业是否是房地产企业，双方只要一方是房地产企业就要缴纳土地增值税，双方都不是房地产企业可以暂免征收土地增值税。根据《财政部、国家税务总局关于企业改制重组有关土地增值税政策的通知》（财税〔2015〕5号）规定，单位、个人在改制重组时以国有土地、房屋进行投资，对其将国有土地、房屋权属转移、变更到被投资的企业，暂不征土地增值税。但上述改制重组有关土地增值税政策不适用于房地产开发企业。

Q: In a case where an enterprise sets up a company with house as investment, is it required to pay VAT and land VAT? Thank you.

A: House used as investment capital should be deemed as sales and VAT should be paid accordingly. According to Document CAISHUI [2016] No. 36 by the Ministry of Finance and the State Administration of Taxation, selling services, intangible assets or immovable properties refers to providing paid services and transferring paid intangible assets or immovable properties. The meaning of "paid" includes paid in cash, in kind or other types of financial benefit. An investment in a company must be accompanied by the transfer of ownership, while the equity acquired is a type of financial benefit, therefore, VAT must be paid accordingly.

Regarding land VAT, it depends whether the investing and invested enterprise are real estate enterprises. Should any one of the two is a real estate enterprise, land VAT must be paid; should none of them is a real estate enterprise, land VAT can be exempted at the moment.

In accordance with the Notice of the Ministry of Finance and the State Administration of Taxation for Land VAT Policies for Reform and Restructure of Corporations (CAISHUI[2015]No.5), where an entity or individual makes an investment in the form of state-owned land and houses in an enterprise during reform and restructure, land VAT shall be exempted at the moment from the transfer of ownership of the state-owned land and houses. However, this policy is not applicable to real estate development companies.

百福润最新动态

百福润同仁司龄：

- 赵琨（崂山部，产假中）
- 12 周年
- 程晓娜（运营支持部）
- 5 周年

What's New at Brighture?

Work Anniversary at Brighture:

- Grace Zhao (Laoshan Dept, on Maternity Leave)
-12 years
- Carina Cheng (Operation Support Dept)
- 5 Years

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