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### 您需要注意的财税新政...

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

1. 为贯彻落实《关于境外投资者以分配利润直接投资暂不征收预提所得税政策问题的通知》（财税〔2017〕88号），国家税务总局发布《国家税务总局关于境外投资者以分配利润直接投资暂不征收预提所得税政策有关执行问题的公告》（国家税务总局公告2018年第3号），就执行境外投资者以分配利润直接投资暂不征收预提所得税政策有关问题进行解读，明确了判断被投资企业是否从事与鼓励类项目相关的经营活动的方法，列明了境外投资者在享受暂不征税待遇过程中需要提交的具体资料等。[详情链接](#)

2. 为加强成品油消费税的征收管理，维护公平的税收秩序，实施生产、批发、零售的全流程税收监控管理，国家税务总局发布《关于成品油消费税征收管理有关问题的公告》（国家税务总局公告2018年第1号），规定所有成品油发票均需通过增值税发票管理新系统中成品油发票开具模块开具。[详情链接](#)

3. 为深入贯彻落实国务院“放管服”改革有关要求，进一步优化纳税服务，规范增值税一般纳税人管理，税务总局制定公布《增值税一般纳税人登记管理办法》（国家税务总局令第43号），完善了年应税销售额的定义，明确办理一般纳税人登记的程序，明确年应税销售额超过规定标准的纳税人，办理有关手续的时限及相关管理要求等。[详情链接](#)

4. 为明确相关执行口径，解答增值税一般纳税人登记管理实务操作过程中的问题，税务总局发布《国家税务总局关于增值税一般纳税人登记管理若干事项的公告》（国税总局公告2018年第6号）。[详情链接](#)

1. The SAT released “Public Circular for Issues in Respect of Temporary Exemption Policies for Prepayment of Corporate Income Tax for Direct Investment of Distributed Profits by Overseas Businesses”(SAT PUBLIC CIRCULAR [2018] No.3) in order to enforce the “Notice for Issues in Respect of Temporary Exemption Policies for Prepayment of Corporate Income Tax for Direct Investment of Distributed Profits by Overseas Businesses”(CAISHUI[2017] No.88). The Circular interpreted relevant issues in respect of temporary exemption policies for prepayment of corporate income tax for direct investment of distributed profits by overseas businesses, provided the methods to decide whether the enterprise receiving the investment is engaged in businesses encouraged by the policy, and listed the information and materials to be submitted by an overseas business for enjoying the temporary exemption policy. [Link](#)

2. The SAT released “Public Circular for Issues in Respect of Collection of Excise Duties on Refined Petroleum Products”(SAT PUBLIC CIRCULAR [2018] No.1) in order to intensify the administration of excise duties on refined petroleum products, maintain fair taxation, and implement overall taxation administration covering production, wholesale and retail. It was made clear by the Circular that invoices for all refined petroleum products must be issued through the invoice module for refined petroleum products in the new VAT Invoice Management System. [Link](#)

3. In order to further implement the reform of “Power Delegation, Administration and Service”, to simplify taxation procedure and regulate the management over general taxpayers, the State Administration of Taxation released Regulations on Registration of General VAT Payers” (SAT Order No.43), which perfected the definition of annual taxable sales, clarified the registration procedure for general VAT payers, and the time limit and relevant requirements for a taxpayer whose annual taxable sales is in excess of a standard amount to go through relevant formalities. [Link](#)

4. The Regulations on Registration of General VAT Payers” (SAT Order No.43) was recently released by the State Administration of Taxation. In order to clarify the criteria for implementation and provide answers to the practical questions, SAT issued the “Public Circular for Issues in Respect of Registration of General VAT Payers” (SAT PUBLIC CIRCULAR [2018] No.6).[link](#)

### 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:

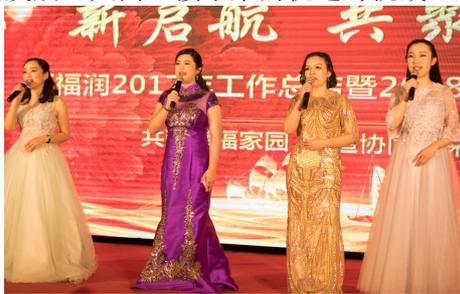
Always being  
customer-centered;  
Being willing to share;  
Being professional,  
honest, efficient.

# 热烈祝贺百福润 2017 工作总结暨 2018“新启航 共聚力”迎新年会圆满成功

## Warm congratulations to the complete success of Brighture 2017 Summary Meeting & 2018 “New start, Joint together” Annual Meeting

2018年1月20日，百福润于青岛颐中皇冠假日酒店举行了2017工作总结暨2018迎新年会，得到了百福润全体同仁及部分客户朋友的热情参与。

本次年会的主题为“新启航 共聚力”，其中蕴含着深刻的意义。“新启航”寓意着百福润风雨兼程走过了15年，我们始终保持着空杯的心态及进取精神，不忘初心，砥砺前行。“共聚力”寓意着我们将与客户朋友们持续的紧密合作，协同发展，共同迎接未来的机遇与挑战。



中午12点15分，年会正式拉开帷幕。首先由运营部程晓娜对2017年公司整体业务发展情况进行了总结，并明确了未来努力的方向。接下来由客户发展部臧玉芝、孙玉珊，财税事业部部门经理代表王娇丽、兰泽华、张晓韵、李隽懿、张璐，咨询审计事业部陈静，国际业务部Chris Liptau，上海团队代表杨玲进行对工作的总结与展望。



各部门进行总结发言之后，就进入激动人心的颁奖环节。过去的一年里，每一个百福润人都践行着“永远以客户为中心，老带新、传帮带、专正快”的核心价值观，付出了辛勤的汗水，公司对涌现出的表现优异的团队和员工进行表彰！



孙总为大家做了年度总结发言，肯定了公司在2017年取得的进步，表达了对2018年的美好期盼，未来百福润的同仁们将持续努力，团结一心，为客户朋友们提供更加专业、正直、高效的服务！



On 20<sup>th</sup> January 2018, Brighture held 2017 summary meeting & 2018 “new start, joint together” annual meeting at Qingdao Crowne Plaza Hotel. The whole staff and parts of Brighture’s clients took participate in this annual meeting actively.

The theme of this party is “New Start, Joint Together”. New start is symbolizing that after 15 years of trials and hardships, we will always keep a attitude of “empty cup” and entrepreneurial spirit, stay true to our original intentions and forge ahead; Joint together is symbolizing that we will continue to cooperate with our clients closely, and meet the opportunities and challenges in the future jointly.

The annual meeting was started at 12:15PM. Firstly Carina Cheng from Operational Dept. summarized the whole business development of Brighture and confirmed clear direction of Brighture in 2018. Jade Zang and Sweety Sun from Customer Development Dept., Jiaoli Wang, Cherries Lan, Amy Zhang, Judy Li and Jessi Zhang from Finance Dept. and Cathy Chen from Audit Dept. and Chris Liptau from International Business Dept. and Victoria Yang from Shanghai Dept. made summaries and expectations separately.

The summary speeches is followed by the awards presenting section. Brighture is holding the values of “Always being customer-centered; Being willing to share; Being professional, honest and efficient” and paid hard work and sweat during the past years. The excellent team and staff won awards and recognition for their outstanding performance.

The General Manager of Brighture, Ms. Sun delivered a concluding speech, making affirmative comments on the progress Brighture has made and expressing expectations for 2018. We will make constant efforts and unite as one to offer service of professionalism, efficiency and integrity.



下午4点，嘉宾朋友开始陆续入场，大家纷纷在展板上签字并合影留念。



下午5点欢乐的联欢晚会正式开始！首先由百福润总经理孙总致欢迎词，对各位领导、嘉宾的莅临表示衷心的感谢，并对大家一直以来的关爱与支持表达了深深的感恩之情。

随后百福润的小伙伴们将自己精心准备的节目展现给大家，还有才华横溢的嘉宾朋友热情地参与表演，精彩连连！



为了感恩15年来客户对我们的信任和支持，晚会过程中设置了抽奖环节、有奖问答环节以及为客户颁奖环节，准备了表达心意的礼品，场面十分热烈！



晚会最后，由百福润副总经理臧总与客户朋友一起切下寓意生活幸福甜美的蛋糕，一起倒香槟，飘香的美酒，缓缓的倒入香槟塔，寓意着我们与朋友们的友情源远流长。

在大家的欢乐与依依不舍中，晚会落下帷幕。“新启航，共聚力”，未来的日子里让我们继续携手前行，风雨同舟。

At 4:00pm, our honored guests entered the party successively and they all signed on the sign-in board and took photos to mark the occasion.



At 5:00PM, the General Manager of Brighture, Ms. Sun gave a welcome speech, showing sincere thanks for the guests' attendance and for their ongoing support.

After that, staff of Brighture and some of the guests put on performance to liven the the party.

To show our thanks for the support from our clients, we set lucky draw, award-winning quiz and also award presentations to send carefully-prepared gifts to the guests. That made the party quite lively and joyful.



A big cake symbolizing happiness and sweetness was cut by Jade Zang, the vice general manager of Brighture together with our guests. And also a champagne tower added to the party atmosphere.



The party came to an end in all our joy. In the future, let continue to step forward hand in hand and stand together regardless of situation.



# 百福润 老板沙龙 Brighture Salon

2018年1月26日下午，百福润在青岛市南办公室举行了2018年第一期老板沙龙活动，沙龙主题为“所得税汇算清缴风险识别及防范二”。

本期老板沙龙由百福润财税欧美二部部门经理、有新加坡留学经历，在百福润有六年工作经验的李隽懿老师主讲，向大家提示了企业所得税汇算清缴时常被忽视的税收风险。例如企业采用买一赠一方式销售本企业商品的，不属于捐赠，应将总的销售金额按照商品的公允价值比例来分摊确认各项产品的销售收入。企业将资产移送他人，用于市场推广或交际应酬等，需要视同销售确认收入。

李老师与大家分享了2017年版企业所得税年度纳税申报表与之前年度纳税申报表的区别，分享了各表之间的勾稽关系、填报顺序、填报内容及注意事项，提醒企业在填写所得税亏损明细表时一定填写齐全准确，否则可能导致之前年度无法弥补的情况。

李老师还分享了企业日常合理合法的筹划方案，例如在购销合同上商品的不含税销售额与增值税额分别列示时，只就不含税销售额缴纳印花税，否则需要按合同总金额纳税。纯出口企业在车辆购入时取得的增值税专用发票不要做进项转出，等到车辆处置时，进项仍然可以抵扣，进项转出后就无法再抵扣，导致税负增加。

沙龙活动结束后，客户朋友们均表示收获颇多，对政策有了更深的理解，将根据企业的具体情况，采纳相关建议。

On 26<sup>th</sup> January 2018, Brighture hosted the first salon activity in 2018 with the topic of “Risk Identification and Prevention for Income Tax Final Settlement”.

The presenter was Judy Li from Brighture who is the manager of Europe and America Department (2<sup>nd</sup>) with study abroad experience. Judy listed the tax risks that are often ignored in corporate income tax final settlement. For example, if one company adopts the way of buy-one-give-one to sell the products, this action doesn't mean donation, and the company should confirm the sales revenue by distributing the totally sales income to each category of products according to their fair value separately. If one company transfers and presents assets to other people as gifts for the purpose of market promotion or social engagement, the company should regard this action as sales behavior and confirm the income.

The difference between Cooperate Income Tax annual declaration form in 2017 and that in previous year was presented by Judy, and also the articulation among the forms, order of filling, content of the forms and also some matters need attention. Judy reminded that the data in the CIT loss statement must be accurate and complete, or it may cause the loss in previous year can't be covered.

Judy also shared some legal daily tax planning scheme for enterprises. In purchases and sales contract, if the tax exclusive sales value and VAT amount are listed separately, the company can pay the stamp tax only for the tax exclusive sales value, otherwise the company should pay the stamp duty for the total amount shown on the contract. As for the companies engaged in export business, if they get VAT special Fapiao when purchasing vehicles, don't rush to transfer the input to non-deductible VAT part. When they will dispose the vehicles in the future, the input can be deducted. In this way, the tax burden can be reduced.

Through this salon, the participants had deeper understanding about the tax related policies and will adopt the relevant suggestion according to the practical condition of their companies.



# 与百福润的合作 Working with Brighture

2017年12月29日青岛远航高新科技有限公司（以下简称“远航高新”）在青岛蓝海股权交易中心隆重举行了挂牌仪式，百福润副总经理臧总、审计师王金老师作为审计机构服务代表，受邀出席了本次活动。

远航高新是一家专业从事企业过程管理咨询与软件开发、服务的高新技术企业，目前咨询专家和软件研发人员近100人，专注于企业过程管理领域产品研发及系统集成，是中国领先的知识运营服务商之一，常年为海尔、欧普照明、青岛热电等知名企业提供软件开发设计服务，合作伙伴有：SAP、Oracle、用友、金蝶等。

远航高新凭借着卓越的管理、优质的服务不断地发展壮大，企业股东希望通过走资本市场之路进一步梳理优化公司的业务模式、组织管理模式，提升公司的品牌知名度，扩大市场占有率。区域股权交易中心作为资本市场的试水板块，对企业了解资本市场的运营机制，共享平台资源有重要的作用。

百福润作为蓝海股权交易中心的会员审计机构，在远航高新挂牌过程中提供了账务理顺、审计服务，协助企业顺利挂牌蓝海股权交易中心。远航高新正持续的规范梳理公司业务，时机成熟时拟转板新三板，百福润持续为其提供上市辅导及上市服务一站式服务，做企业的成长伙伴。



On 29<sup>th</sup> December 2017, Qingdao Yuanhang High Technology Co., Ltd held a grand unveiling ceremony in Qingdao Blue Ocean Equity Exchange Center. As Yuanhang's audit service agent representatives, the Vice General Manager, Zang Yuzhi and auditor, Wangjin from Brighture were invited to attend the ceremony.

Yuanhang is a high tech company engaged in business process management consulting, software development and software service. It has nearly 100 expert consultants and software developers who focus in product development and system integration in the field of business process management. Yuanhang is one of the leading knowledge operation service providers in China, and provides software development for famous companies such as Haier, OPPL, Qingdao Heat. Its cooperative partner includes: SAP, Oracle, Yonyou, Kindee etc.

Relying on distinguished management and excellent service, the investors of Yuanhang hope to take the road of capital market so as to better its business model and organization & management model, to raise its brand profile and to expand market share. As the trial section of the capital market, regional equity trading center will play an important role in helping the enterprises learn more about the operation mechanism of capital market and share the platform resources.

As the member audit institution of Blue Ocean Equity Transfer Center, Brighture offered accounting combing service and audit service to Yuanhang and helped it hang out its shingle in Blue Ocean Equity Transfer Center successfully. For now, Yuanhang is keeping regulating its business and preparing for turning into NEEQ (National Equities Exchange and Quotation) in a proper time. Brighture will continue to offer pre-listing tutoring and relevant one-stop service to Yuanhang and be its growth partners.

For more information about Yuanhang, please visit : <http://www.yuanh.com.cn/Index.aspx>.



## Key Dates

**春节假期:** 2月15日至2月21日  
(休假期间, 办公室关闭)  
百福润全体同仁衷心祝愿各位朋友在新的一年里身体健康, 事业发达, 阖家欢乐, 万事如意。

**百福润 2018 年第二期老板沙龙**  
**主题:** 2018 年出口退税政策解读及风险管理  
**时间:** 2018 年 2 月 28 日 星期三 14:00 至 16:00  
**地点:** 市南办公室

**Spring Festival Holiday:**  
from 15<sup>th</sup> February to 21<sup>st</sup> February  
Our office is closed during the festival.  
We sincerely wish you all good health, prosperity, success and happiness throughout the new year.

**The Second Brighture Salon in 2018**  
**Topic:** 2018 Tax Rebate Policy Interpretation and Risk Management  
**Time:** 14:00 to 16:00  
February 28 (Wednesday), 2018  
**Venue:** Shinan Office of Brighture

# 百福润解答客户热点问题

## Brighture's answer to hot topics

**Q:** 自然人股东以自己名下的房产出资入股到一家公司，请问房产增值部分是否要缴纳个人所得税？在何时缴纳？政策依据是什么？谢谢。

**A:** 根据财政部、国家税务总局“关于个人非货币性资产投资有关个人所得税政策的通知”（财税〔2015〕41号），以及国家税务总局“关于个人非货币性资产投资有关个人所得税征管问题的公告”（国家税务总局公告2015年第20号），个人以非货币性资产投资，属于个人转让非货币性资产和投资同时发生。对个人转让非货币性资产的所得，应按照“财产转让所得”项目，依法计算缴纳个人所得税。个人应在发生上述应税行为的次月15日内向主管税务机关申报纳税。纳税人一次性缴税有困难的，可合理确定分期缴纳计划并报主管税务机关备案后，自发生上述应税行为之日起不超过5个公历年度内（含）分期缴纳个人所得税。

**Q:** 我司办公室装修，需要装空调及其他设备，费用为三十万，2017年12月支付30%的款项，余款于2018年2月付清并取得发票，请问设备应该入固定资产计提折旧，还是入长期待摊费用进行摊销，是否可以从2017年12月份开始折旧或摊销？在多长时间年限内折旧或摊销？

**A:** 如果设备是不可移动的，组装修一体的入长期待摊费用进行摊销，否则入固定资产进行折旧。一般情况下资产达到可使用状态开始折旧或摊销，不考虑发票是否取得的问题。请根据贵司情况判断，该项资产在2017年12月是否达到了可使用状态。税法规定办公设备折旧年限不低于3年，机器设备折旧年限不低于5年。如果贵司是盈利的可以在税法允许的范围内将折旧年限设定的稍短一些，反之，则可将折旧年限设定的稍长一些。

**Q:** One natural person becomes a shareholder of the company by investing his house property owned by himself. Whether he should pay individual income tax for the added value of this house property? When he should pay and what's the legal basis? Thank you.

**A:** According to Notification on Individual Income Tax Policy on Individual Non-monetary Asset Investment by Ministry of Finance and SAT, and Announcement on Individual Income Tax Collection and Management Issues on Individual Non-monetary Asset Investment by SAT (SAT Announcement 2015 No. 20): if one natural person invests the company with non-monetary asset, the individual transferring non-monetary asset and investing action will happen simultaneously. For the income generated from transferring non-monetary asset, the Individual Income Tax should be calculated legally according to "income from transfer of property". When the above taxable transactions happens, the individual should declare and pay the tax within 15 days in the following month. If the individual can't afford the tax in one-off payment, he can confirm a logical installment payment schedule and be filed with Tax Bureau. And the installment payment should be completed within 5 calendar years since the day when taxable transactions happens.

**Q:** Our office is being renovated and we purchased air conditioners and other equipment which values RMB300,000 totally. 30% of the payment was made in December 2017, and the remaining part was paid in February 2018 also we have obtained the Fapiao for the equipment. So these equipment should be recorded as fixed assets and then be depreciated, or should be recorded as long-term unamortized expenses and then be amortized. Can it be depreciated or amortized from December 2017 and how long is the period?

**A:** If the equipment is immovable and fit together, then it should be recorded as long-term unamortized expenses, otherwise it should be recorded as fixed assets and then be depreciated. Generally speaking, assets will begin to be depreciated or amortized since they are usable. Your company can judge if this asset is usable when in December 2017. According to the Tax Law, the depreciable life of office equipment shouldn't be less than 3 years and that of machine equipment shouldn't be less than 5 years. If the company at the profit condition, and the depreciable life can be set a little shorter within in the allowed limit, other wise it can be set longer.

## 百福润最新动态

### 百福润同仁司龄:

- 陈静（中级会计师，欧美一部&审计部）  
- 11周年
- 董立娟（国内一部）  
- 4周年
- 王金（审计部）  
- 2周年

## What's New at Brighture?

### Work Anniversary at Brighture:

- Cathy Chen (Intermediate Accountant, English-speaking Dept 1 & Audit Dept.)  
- 11 Years
- Nancy Dong (Chinese Dept.1)  
- 4 Years
- Jeason Wang (Audit Dept.)  
- 2 Years

#### 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

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#### Qingdao Contact Details:

Room 602, Fulin Building, No.87 Fuzhou  
Road, Shinan District, Qingdao

Tel: +86-532 8597 9808

Email: cpaqd@brighture.com



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