



## 本期目录

财税新政 P 1  
公司新闻 P 2-3  
与百福润的合作 P 4  
百福润解答客户热点问题 P 5

## This issue

New Tax Regulations P 1  
Brighture News P 2-3  
Working with Brighture P 4  
Brighture's answer to hot topics P 5

**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. 为便利纳税人开具和使用增值税发票, 国家税务总局下发《关于扩大小规模纳税人自行开具增值税专用发票试点范围等事项的公告》(国家税务总局公告 2019 年第 8 号), 文件规定:

①将小规模纳税人自行开具增值税专用发票试点范围由住宿业, 鉴证咨询业, 建筑业, 工业, 信息传输、软件和信息技术服务业, 扩大至租赁和商务服务业, 科学研究和技术服务业, 居民服务、修理和其他服务业。上述 8 个行业小规模纳税人发生增值税应税行为, 需要开具增值税专用发票的, 可以自愿使用增值税发票管理系统自行开具。②将取消增值税发票认证的纳税人范围扩大至全部一般纳税人。

2. 3 月 5 日十三届全国人大二次会议上, 政府工作报告中指出, 2019 年, 我国将深化增值税改革, 将制造业等现行 16% 的税率降至 13%, 将交通运输业、建筑业等行业现行 10% 的税率将至 9%, 确保主要行业税负明显降低; 保持 6% 一档的税率不变, 但通过采取对生产、生活性服务业增加税收抵扣等配套措施, 确保所有行业税负只减不增, 继续向推进税率三档并两档、税制简化方向迈进。

3. 财政部、税务总局下发《关于明确养老机构免征增值税等政策的通知》(财税〔2019〕20 号), 文件规定: 自 2019 年 2 月 1 日至 2020 年 12 月 31 日, 对企业集团内单位(含企业集团)之间的资金无偿借贷行为, 免征增值税。

1. The State Administration of Taxation released the "Announcement on Issues Concerning Expanding the Pilot Scheme on Small-scale Taxpayers Issuing Special VAT Invoices" (ASAT [2019] No. 8) to facilitate taxpayers' issuance and utilization of VAT invoices. The Announcement stipulates that:

① The scope of the pilot scheme, under which small-scale taxpayers are allowed to issue special VAT invoices on their own, is expanded to 8 industries: industry of leasing and business services, scientific research and technological services, residential services, maintenance and other services, visa consultancy, construction, industry, information transmission, software and information technology services. **For small-scale taxpayers in the above-mentioned 8 industries, the invoices can be issued by them voluntarily using the VAT invoice management system.** ② Extend the scope of taxpayers for whom the VAT invoice authentication is cancelled to all general taxpayers.

2. According to China's report on the work of the government, in 2019, China will further VAT tax reform which ensures that tax burden in major industries will be lowered significantly. Specifically, **the tax rate of the manufacturing industry will be reduced from 16% to 13% and that of the transportation industry and the construction industry from 10% to 9%. The 6% tax rate remains the same, but the service industry will enjoy tax credit.** The Chinese government will work hard to ensure tax reduction in all industries, continue to reduce the number of VAT rates from three to two, and simplify the system.

3. The Ministry of Finance and State Administration of Taxation released the "Notice on the Policy of Exempting Old-age Care Institutions from VAT" (CAISHUI [2019] No. 20). The Notice stipulates that: From February 1, 2019 and December 31, 2020, **the acts of interest-free loans taking place between internal entities of an enterprise group (including the enterprise group itself) will be exempted from VAT.**

百福润  
上海  
老板  
沙龙  
Brighture  
Salon in  
Shanghai

为帮助企业管理人员和财税相关人员更好地理解最新出台的财税政策，百福润上海公司财税服务部于2019年2月28日下午两点在上海公司会议室如期举办了财务管理的风控控制及实时新政解读分享会。

此次分享会由上海团队财税部的专业主办会计 Fiona Du 担任主讲老师。Fiona 老师凭借自身丰富的实操经验，对企业日常出纳和财务工作的了解，以及长期与税务局沟通交流的心得体会，深入浅出的分享了企业非常关心的财务问题，包括出纳管理、财务管理、小微企业普惠性减税政策、日常操作中的注意事项、一般纳税人和小规模纳税的税收优惠政策的区别等。

会议上 Fiona 老师及团队和朋友们进行了互动讨论。朋友们针对自身企业和工作中遇到的疑点进行了提问和交流。朋友们反映此次分享会增进了对财务工作的理解，对实际工作有指导意义。

2019年百福润财税上海公司将继续举办各类财税培训和交流会，主要针对在服务企业中出现的问题进行总结和梳理，提出解决方案，帮助企业防控风险，合规纳税筹划。

In order to help our managers and finance and tax staff better understand the latest finance and tax policies, the department of finance and tax service of Brighture held a salon for risk control and real-time policy interpretation of financial management at 2 p.m., February 28, 2019.

Fiona Du, the chief accountant of the department lectured at our sharing session. Ms. Fiona is highly experienced, well-informed of finance and good at communicating with tax bureaus. She shared her ideas on issues that concerned enterprises, such as deposit and cash management, financial management, tax cut for micro and small companies and daily operation as well as the difference between preferential tax policies of general taxpayers and small-scale tax payers.

At the salon, our clients, along with Ms. Fiona and her team had constructive discussions. Our clients raised questions about their companies and work and they thought highly of this session, saying that it gave them more insight on financial management in practice.

Going forward in 2019, our company will continue to have training and sharing sessions on finance and tax. Our aim is to help our clients in risk control and prevention, compliance and tax planning through providing solutions to our clients.



# 百福润 青岛 老板 沙龙 Brighture Salon in Qingdao



2019年2月22日14:00至16:00,

The 2019 2<sup>nd</sup> Brighture Salon in Qingdao was held at Brighture Shinan Office between 14:00 and 16:00 on February 22, 2019. The salon was themed in “Export Tax Refund Risk Control & Management”.

百福润在市南办公室举行了青岛公司2018年第2期老板沙龙活动,沙龙主题为“出口退税风控管理”。

The keynote speaker of this session was Ms. Shi Xiaomeng, the manager of Brighture Tax refund Department. Ms. Shi is qualified with intermediate accountant certificate and she has 4 years' experience in financial and taxation at Brighture. She is celebrated for her profound theoretical and practical prowess.

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。

Ms. Shi firstly reminded that **companies that exported goods in 2018 should apply for export tax refund before April 18, 2019.** For exporting companies that have not submitted tax refund application or have not submitted complete VAT rebate (exemption) vouchers, **they should finish that by tax declaration period in May in the following year,** except those companies who will adopt VAT exemption policy by the deadline for rebate (exemption) declaration. **If failing to submit tax refund application, the exported goods will be treated as domestic sale.**

史老师首先提示了**出口企业于2018年出口货物,应于2019年4月18日前办理出口退免税的申报。**出口企业未按规定申报或未补齐增值税退(免)税凭证的,除在申报退(免)税截止期限前已确定要实行增值税免税政策的,应在**货物报关出口次年5月纳税申报期,向主管税务机关申报免税。**未申报免税的,视同内销

**Exporters that had exported goods in 2018 should also collect foreign exchange before April 18, 2019.** In the event that foreign exchange cannot be collected finally or could not be collected before April 18, exporters should submit the application form as well as corresponding certificates to competent tax bureau. After get approval from the competent authority, it can be deemed as having collected foreign exchange. **There are 9 scenarios in which exporters can be deemed as having collected foreign exchange. The most common one is: the final date of foreign exchange collection date stipulated in contract is later than the deadline of tax refund (exemption) application. In this special case the exporter should submit the contract to tax authorities.**

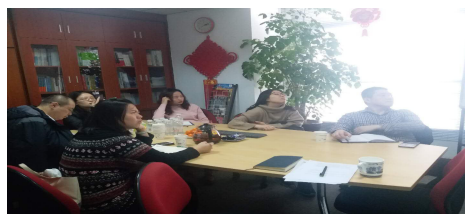
出口企业于2018年出口货物,还应于2019年4月18日前收汇。出口货物不能收汇或不能在4月18日前收汇的,向主管税务机关报送《出口货物不能收汇申报表》,提供对应的有关证明材料,经主管税务机关审核确认后,可视同收汇处理。共有9种情况可视同收汇,最常见的是:因出口合同约定全部收汇最终日期在申报退(免)税截止期限以后的,这种情况下应提供出口合同报送税务机关。

Given many exporters are noncompliant with requirements when filing export documents, Ms. Shi stressed that the No. 12 Announcement released by the State Taxation Administration stipulates that **enterprises should duly submit export documents to authorities. Companies failing to file export documents are illegible for refund but entitled to exemption; those filing falsified export documents shall pay export taxes.**

针对实际操作中,很多企业存在出口单证备案不规范的情况,史老师做了重点强调,国家税务总局2013年12号文件规定:企业应做好单证备案,如果未做出口备案单证就不能退税,要免税;如果所做出口备案单证为虚假单证,就要缴税。

The salon has provided participants with an opportunity to learn procedure of export tax refund, measures to ensure rapid proceeds collection, and general risks and countermeasures. Hopefully, these could be transformed into practices and companies could receive their tax refund timely.

本次沙龙让客户朋友们了解了出口退税的流程、顺利快速到账的措施、常见的风险点及规避措施,希望企业在运营中能落到实处,及时收到退税款。



与百福润的合作  
Working with Brighture

青金包装（青岛）有限公司系日本独资企业，由株式会社カナオカ（KANAOKA）100%出资，成立于2010年1月4日，位于青岛市市南区福州南路9号，注册资本77万美元。经营范围为食品包装材料及相关产品、机械设备的批发、进出口以及售后服务、佣金代理（不含拍卖）、经营信息咨询（不含法律咨询）。

青金包装主要从事各种食品软包装材料（卷膜、三明治袋、饭团袋、铝箔袋等各种彩印袋）的加工及销售，产品主要面向国内外24小时便利店，加工产品远销日本、韩国越南等地。公司成立以来，以优质的服务和过硬的质量，赢得了业内同行的好评。

自青金包装公司成立起，百福润财税咨询利用国际化专业视野及本土服务于外资企业方面的优势，为企业提供财税外包、出口退税、审计等服务，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。

关于青金包装的更多信息，欢迎访问：<http://www.kanaoka.co.jp>

SEIKING PACKING (QINGDAO) CO., LTD. is wholly owned by a Japanese company KANAOKA, with registered capital of USD770,000. It was founded on January 4, 2010, and is located at No. 9, Fuzhou South Road, Shinan District, Qingdao. The business of the company ranges from food packaging materials and relevant products, wholesale of machinery, imports and exports, after-sale service, commission agent (excluding auction) and business information consultancy (no law consultancy).

The company specializes in processing and selling flexible packaging materials (color printing bags, such as rolled film, sandwich bags, rice ball bags and aluminum foil bags). Products of the company are mainly sold to 24/7 convenience stores both at home and abroad. Processed products can be found in countries as far as Japan, South Korea and Vietnam. Since its inception, the company has enjoyed great reputation thanks to its high-quality products and services.

Since the establishment of SEIKING PACKING, Brighture has provided with services like financial and tax outsourcing, export tax refund and audit with its international vision and the advantage of serving foreign-capital companies in China. Our aim is to be a partner of companies in risk prevention and control.

More information of SEIKING PACKING can be found on its official website: <http://www.kanaoka.co.jp>



Key

Dates

百福润财税青岛 2019 年第 3 期老板沙龙

主题：企业所得税汇算清缴深度攻略

时间：2019 年 3 月 29 日星期五

14:00 至 16:00

地点：百福润财税市南区办公室

The 3<sup>rd</sup> Brighture Salon in Qingdao

Topic: Strategies for settlement and payment of corporate income tax

Time: 14:00 to 16:00

March 29th, 2019 (Friday)

Address: Brighture Shinan Office

## Brighture's answer to hot topics

Q: 我公司是一家旅游公司, 增值税小规模纳税人, 1 季度取得全部价款和价外费用 50 万元, 支付给其他接团旅游企业旅游费 30 万, 1 季度可以免征增值税吗?

A: 适用增值税差额征税政策的小规模纳税人, 以差额后的销售额确定是否可以享受公告规定的免征增值税政策。您为按季申报的小规模纳税人, 适用按季 30 万元的免税标准, 您差额后的销售额未超过 30 万元, 可以免征增值税。

Q: 外籍个人的住房补贴、子女教育费、语言训练费等津补贴, 是否继续给予免税优惠?

A: 税制改革前, 用人单位为外籍个人实报实销或以非现金方式支付的住房补贴、伙食补贴、洗衣费、搬迁费、出差补贴、探亲费, 以及外籍个人发生的语言训练费、子女教育费等津补贴免于征收个人所得税。税制改革后, 新增的子女教育、住房租金、住房贷款利息等专项附加扣除在内容上与上述相关补贴性质类似。在 2019 年 1 月 1 日至 2021 年 12 月 31 日期间, 外籍个人符合居民个人条件的, 可以选择享受个人所得税专项附加扣除, 也可以选择享受住房补贴等津补贴免税优惠政策, 但上述两类政策不得同时享受。在一个纳税年度内一经选择, 不得变更。

Q: We are running a tourism business as a small-scale taxpayer. In Q1 the total consideration and additional charges we received was RMB 500,000. And we paid RMB 300,000 to other companies who organizes group tours, so are we free from VAT in Q1?

A: **For the small-scale taxpayers to whom the policy of tax collection on a deducted base applies, whether they can enjoy VAT exemption depends on their sales amount after deduction.** Small-scale taxpayers who declares taxes quarterly are entitled to tax exemption if their quarterly sales amount are within RMB 300,000. Then VAT can be exempted as your sales amount after deduction does not exceed RMB 300,000.

Q: Will the tax exemption on subsidies for housing, child education and language training for foreigners continue?

A: Before the tax reform, there has been tax exemption on subsidies for housing, food, laundry-washing, relocation, business travel, language-training and education of children. After the reform, new items will be added to the deduction list. They are related to children's education, housing loan interest and home rent. **Between January 1, 2019 and December 31, 2021, eligible foreigners can choose either the new or the old policy.** However, one can only enjoy one of the two benefits and within a year one must remain its choice once the choice is made.

## 百福润同仁司龄:

- 王娇丽 (崂山部)  
– 入司 11 周年
- 臧玉芝 (副总经理, 中级会计师)  
– 入司 10 周年
- 郭阳 (日本部, 中级会计师)  
– 入司 8 周年
- 崔立静 (欧美一部)  
– 入司 7 周年
- 姜淑辉 (咨询审计部, 中级会计师)  
– 入司 7 周年
- 张翠云 (欧美三部, 中级会计师)  
– 入司 7 周年
- 杨梅 (国内一部, 中级会计师)  
– 入司 7 周年
- 宋士青 (上海部)  
– 入司 5 周年
- 赵玮 (欧美一部)  
– 入司 2 周年

## Work Anniversary at Brighture:

- Janice Wang (Laoshan Dept)  
– 11 years
- Jade Zang (Vice-general Manager, Intermediate Accountant)  
– 10 Years
- Sunny Guo (Japanese Dept, Intermediate Accountant )  
– 8 Years
- Julie Cui (English-speaking Dept 1)  
– 7 Years
- Jenifer Jiang (Audit Dept, Intermediate Accountant )  
– 7 Years
- Martina Zhang (English-speaking Dept 3, Intermediate Accountant )  
– 7 Years
- Elina Yang (Chinese Dept 1, Intermediate Accountant)  
– 7 Years
- Eileen Song (Shanghai Dept)  
– 5 Years
- Wendy Zhao (English-speaking Dept 1)  
– 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

### Qingdao Contact Details:

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



For WeChat scan this QR CODE

@BrightureAC

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.