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您需要注意的财税新政...

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

1. 国务院总理李克强 3 月 28 日主持召开国务院常务会议，会议决定从 2018 年 5 月 1 日起，将制造业等行业增值税税率从 17% 降至 16%，将交通运输、建筑、基础电信服务等行业及农产品等货物的增值税税率从 11% 降至 10%。统一增值税小规模纳税人标准，将工业企业和商业企业小规模纳税人的年销售额标准由 50 万元和 80 万元上调至 500 万元。[详情链接](#)
1. On March 28, Premier Li Keqiang chaired an executive meeting of the State Council, which resolved that effective from May 1, 2018, VAT rate for certain industries including manufacture will be cut from 17% to 16%, and VAT rate for certain industries such as transportation, construction and basic telecommunication services as well as for certain commodities such as farm produce will be cut from 11% to 10%. In addition, the threshold for small scale taxpayer was unified, and as a result, the turnover threshold of RMB 50,000 per annum for small taxpayers in industrial enterprises and RMB 80,000 per annum for small business enterprises in commercial enterprises were increased to RMB 5 million.[Link](#)
2. 2018 年 3 月，中共中央印发了《深化党和国家机构改革方案》，提出将省级和省级以下国税地税机构合并，具体承担所辖区域内各项税收、非税收入征管等职责；将基本养老保险费、基本医疗保险费、失业保险费等各项社会保险费交由税务部门统一征收。[详情链接](#)
2. In March 2018, the CPC Central Committee issued "Program for Reform of the Party and State Institutions" proposing the combination of the state taxation and local taxation agencies at and below provincial level. The document also proposed that the new taxation authorities after the combination shall be responsible for collection and administration of various taxes and non-tax revenues as well as contributions to various social securities such as basic old-age insurance premium, basic medical insurance premium and unemployment insurance premium.[Link](#)
3. 为贯彻落实《国务院关于进一步优化企业兼并重组市场环境的意见》（国发〔2014〕14 号），继续支持企业、事业单位改制重组，财政部、国家税务总局下发《关于继续支持企业、事业单位改制重组有关契税政策的通知》（财税〔2018〕17 号），对符合条件的企业、事业单位改制重组涉及的契税，实行免税或减税的优惠政策。[详情链接](#)
3. The Ministry of Finance and the SAT jointly released the Notice for Continuation of Supportive Policies for in Respect of Deed Taxes for Enterprise and Public Institution Reform (CAISHUI [2018] No.17) to implement the Opinion of the State Council on Enhancing Environment for Company Merger and Market Restructure (SC [2014] No.14) and to give effect to deed tax relief policies to continue supporting company and public institution reorganization. [Link](#)
4. 为支持原油等货物期货市场对外开放，财政部、税务总局、证监会联合下发《关于支持原油等货物期货市场对外开放税收政策的通知》（财税〔2018〕21 号），实行对符合条件的境外机构投资者从事中国境内原油期货交易取得的所得（不含实物交割所得），暂不征收企业所得税等优惠政策。[详情链接](#)
4. The Ministry of Finance, State Administration of Taxation and China Securities Regulatory Commission jointly released the Notice for Supportive Tax Policies for Opening-up of Futures Market including Crude Oil (CAISHUI [2018] No.21) to support the opening-up of futures market such as crude oil. According to this Notice, corporate income tax shall be exempted from the income by overseas institutional investors from the transactions in the territory of China of crude oil futures (excluding physical delivery). [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.



2018年3月30日下午，百福润在青岛市南办公室举行了2018年第三期老板沙龙活动，沙龙主题为“财税新政解读及企业应对之策”。

本期老板沙龙由百福润崂山部部门经理、在百福润有十年工作经验的王娇丽老师主讲。王老师首先向大家解读了3月28日国务院常务会议上税改方案，并给出了企业争取利益最大化的建议。国务院常务会议决定从2018年5月1日起，将制造业等行业增值税税率从17%降至16%，将交通运输、建筑、基础电信服务等行业及农产品等货物的增值税税率从11%降至10%。**面对税率的降低，企业在含税销售价保持不变，不含税采购价保持不变的情况下，能增加毛利，获得最大的利益。**

统一增值税小规模纳税人标准，将工业企业和商业企业小规模纳税人的年销售额标准由50万元和80万元上调至500万元。这条政策可以让更多企业享受按较低征收率计税的优惠。对于上下游都是小规模纳税人的企业，如果预期收入将超过500万但希望保持小规模纳税人的身份，可以采用分拆法，设立多个小规模纳税人，适用低征收率的政策。通过分拆法，企业还可能成功适用小型微利企业的所得税优惠政策，一举两得。

王老师还向大家提示了内资企业工商年报、外资企业联合年报、常驻代表机构年检的结束时间为**2018年6月30日**，海关年报时间为**2018年5月1日至2018年8月31日**，请企业及时申报。

沙龙活动结束后，客户朋友们均表示对新政有了更深的理解，拓展了税务筹划的思路，收获颇多。

In the afternoon of March 30, 2018, the third 2018 Brighture Salon under the theme of “Analysis of New Fiscal Policies and Enterprise Solutions” was held in the office of Shinan District, Qingdao.

The presenter was Wang Jiaoli, Manager of Laoshan Department, with a decade's work experience in Brighture. She analyzed the fiscal reform proposed by the Executive Meeting of the State Council on March 28, 2018, and provided solutions to the enterprises for maximizing their benefits. It was decided by the Executive Meeting that effective from May 1, 2018, VAT rate for certain industries including manufacture will be cut from 17% to 16%, and VAT rate for certain industries such as transportation, construction and basic telecommunication services as well as for certain commodities such as farm produce will be cut from 11% to 10%. **Given that the VAT-inclusive selling price and the VAT-exclusive purchase price remain unchanged, enterprises can get higher gross profits, thus maximizing their benefits.**

The unification of the threshold for small scale taxpayer increased the turnover threshold of RMB 500,000 per annum for small taxpayers in industrial enterprises and RMB 800,000 per annum for small business enterprises in commercial enterprises to one threshold of RMB 5 million. This policy may let more enterprises enjoy the benefit of the lower tax rates. An enterprise whose upstream and downstream are all small scale taxpayers and it is expected to have more than RMB 5 million turnover, **it can maintain its small scale taxpayer status by setting up several small taxpayers to enjoy the lower tax rates.** In this way, an enterprise may even qualify for the preferential policies for corporate income tax for small and low-profit enterprises, killing two birds with one stone.

Mrs. Wang also reminded the participants that **June 30, 2018 would be the closing day** for the annual report of domestic enterprises, consolidated annual report for foreign-capital enterprises and annual review of the permanent representative establishments, and from **May 1, 2018 to August 31, 2018 would be the period for annual customs report.**

All the clients said that they had deeper understanding of the new policies through the salon, and that they benefited from the salon in broadening their tax planning approaches.



与百福润的合作 Working with Brighture

法国ABC经销公司是一家快速成长的公司，它基于一个简单的理念：通过国际知名品牌增强女性和男性的美。ABC知道如何使法国的美容配件和化妆品市场获得新的生命。他们引以为荣的是能够凭借巴黎的设计师定期地为产品增添“法国韵味”，为“法国制造”标签增光。

ABC公司在2017年分销了3,800万件产品。它有六个子公司，分别在意大利，波兰，西班牙，比利时，香港和上海。尽管它是美容配饰市场最年轻的选手，但已经成为法国美容配件市场的领军企业。

ABC公司于2018年在上海投资设立亚蓓司(上海)贸易有限公司。主要从事美容及美发行业营运，分销及市场推广，开拓国内市场，提供高质品牌产品及服务，由线上电商平台，到线下实体店铺，打造全方位品牌分销渠道销售，给市场提供优质生活产品，以提高人民生活质量为已任。

百福润自亚蓓司(上海)贸易有限公司成立起，就为其提供公司注册、财务顾问、代理记账、出纳等一站式服务，帮助企业了解适用中国的财税法规，建立健全财务核算体系，使得企业专注于业务经营，为其在中国的发展贡献了一份力量。

关于ABC的更多信息，欢迎访问：
www.abcosmetique.com

ABC Distribution is a fast-growing company that is based on a simple idea: enhance feminine and masculine beauty through internationally reknown brands. ABC knows how to infuse a new life into the beauty accessories and make-up market in France. Furthermore, they are proud to bring regularly a "French Touch" to their products, with their Parisian designers and a production more and more incline toward the "made in France" label.

ABC had 38,000,000 products distributed in 2017. It has 6 subsidiaries: Italy, Poland, Spain, Belgium, Hong Kong and Shanghai. Despite being the youngest player in the Beauty Accessories market, ABC was able to become today's leader in this market in France.

Incorporated by ABC in Shanghai in 2018, AB Cosmetics Shanghai Trading Co., Limited deals in operation, distribution and market promotion of beauty and hairdressing. It develops domestic market, provides quality products and services through online e-business platforms and off-line physical shops. It is committed to building an overall brand distribution channel, providing quality products and enhancing people's living quality.

Since the incorporation of AB Cosmetics Shanghai Trading Co., Limited., Brighture provides one-stop services covering company registration, finance consultation, book keeping, cashier, helps it understand Chinese fiscal laws and regulations and establish financial and accounting system, and enables it to concentrate on its business operation and company development.

For more information about ABC, please visit
www.abcosmetique.com



Key Dates

百福润 2018 年第四期老板沙龙

主题：财务动态风险管理

时间：2018 年 4 月 27 日 星期五

14:00 至 16:00

地点：市南办公室

The Forth Brighture Salon in 2018

Topic: Financial dynamic risk management

Time: 14:00 to 16:00

April 27 (Friday), 2018

Venue: Shinan Office of Brighture

百福润解答客户热点问题

Brighture's answer to hot topics

Q1: 全年一次性奖金的个税政策是否全公司都要在同一时点应用呢? 能否部分员工用在2月, 部分员工用在6月呢? 谢谢!

A: 全年一次性奖金的个税政策一人一年只能享受一次, 不是看公司而是看人。并非全员必须在同一个时间点享受, 一个员工在2月享受(其他月份就不可以), 另一个员工可在6月享受(其他月份就不可以了)。

Q2: 我公司是一是生产制造门窗的工厂, 生产过程中有木头的切割、电焊等危险的工序, 之前也有工伤伤残的鉴定和赔偿案例。我司为危险环节的操作员投了意外伤害团体险, 投保意外险收到的增值税专用发票的进项税能抵扣吗? 谢谢!

A: 判断意外伤害团体险的专用发票是否可抵扣, 关键在于该商业保险与企业生产经营是否有关联。在建筑或生产企业中从事工作的职工, 其人身可能具有高度危险性。从企业角度来看, 其对本企业职工工伤等负有赔偿责任, 通过购买意外伤害团体险, 能分散和减少其所承担的责任, 是其取得经济利益流入所发生的必要与正常的支出, 由此可见, 建筑或生产企业购买意外伤害团体险的主要目的并非是增加职工的福利待遇, 而是希望最大限度化解企业面临的经营风险。会计处理时计入生产成本, 在增值税处理上, 应当作为生产经营相关支出, 允许抵扣对应的进项税额。

Q1: We wondered whether the individual tax policy of one-time bonus for the whole year should be applied at the same time. Is it possible that some applied in February, the others applied in June? Thank you.

A: The individual tax policy of one-time bonuses for the whole year can only be applied once a year. It is not depends on the company but the people. It is not true that all the employees in a company should applied the individual tax policy of one-time bonus at the same time. An individual employee can take it in February (then she/he cannot take it again with a year), another individual employee can take it in June (then she/he cannot take it again with a year).

Q2: Our company produces doors and windows, and the production involves hazardous operations such as cutting and electric welding. Actually, there were cases of industrial injury resulting in disablement of workers and compensations paid by the company. Therefore, group injury policies were effected by the company for the workers in such hazardous production sections. My question is, can we use the VAT invoice for the insurance premium to deduct the input tax?

A: The answer to your question depends on whether such commercial insurance policy is related to your production and business operation. Since the working conditions in construction and production companies often pose high risks to the workers, employers are liable for compensation in case of industrial injury. Group injury policy may to some extent alleviate their liabilities, and it is therefore a necessary and normal expenditure for obtaining the inflow of economic benefits. Given this consideration, Group injury policy effected by construction and production companies should not be treated as a fringe benefit for the employees, but rather a means to neutralize the operational risks involved. This expenditure should be treated as expenses for production and business operation and charged into production costs. Therefore, deduction of input tax using the VAT invoice for the insurance premium is permitted.

百福润同仁司龄: ▼

- 王娇丽 (崂山部)
- 10周年
- 臧玉芝 (副总经理, 中级会计师)
- 9周年
- 李秀梅 (北京外派)
- 8周年
- 郭阳 (日本部, 中级会计师)
- 7周年
- 崔立静 (欧美一部)
- 6周年
- 姜淑辉 (欧美一部)
- 6周年
- 张翠云 (欧美一部, 中级会计师)
- 6周年
- 杨梅 (欧美二部, 中级会计师)
- 6周年
- 李隽懿 (欧美二部)
- 5周年
- 宋士青 (上海部)
- 4周年
- 赵玮 (欧美一部)
- 1周年

Work Anniversary at Brighture:

- Janice Wang (Laoshan Dept)
-10 years
- Jade Zang (Vice-general Manager, Intermediate Accountant)
- 9 Years
- Vicky Li (Assignment to Beijing)
- 8 Years
- Sunny Guo (Japanese Dept, Intermediate Accountant)
- 7 Years
- Julie Cui (English-speaking Dept 1)
- 6 Years
- Jenifer Jiang (English-speaking Dept 1)
- 6 Years
- Elina Yang (English-speaking Dept 2, Intermediate Accountant)
- 6 Years
- Judy Li (English-speaking Dept 2)
- 5 Years
- Eileen Song (Shanghai Dept)
- 4 Years
- Wendy Zhao (English-speaking Dept 1)
- 1 Year

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