

武汉加油
中国加油

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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，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 professional,
honest and efficient.



Shanghai



Qingdao

P1 您需要注意的财税新政...

Tax regulations that you should pay attention to...

根据青政办发（2020）5号文件，百福润财税已协助超过 275 家客户成功申请了稳岗补贴，并将继续协助更多客户申请。

1. 为更好发挥税收支持疫情防控的职能作用，财税部门联合发布系列公告，共涉及支持防护救治、支持物资供应、鼓励公益捐赠、支持复工复产四个方面 12 项政策。

（1）支持防护救治

1) 取得政府规定标准的疫情防治临时性工作补助和奖金免征个人所得税；
2) 个人取得单位发放的预防新型冠状病毒感染肺炎的医药防护用品等免征个人所得税。

（2）支持物资供应

3) 对疫情防控重点保障物资生产企业全额退还增值税增量留抵税额；
4) 纳税人提供疫情防控重点保障物资运输收入免征增值税；
5) 纳税人提供公共交通运输服务、生活服务及居民必需生活物资快递收派服务收入免征增值税；

According to Qingzhengban 2020 No.5 Issue, Brighture has assisted more than 275 of our clients to apply for the stable employment subsidy, and will continue to assist more clients to apply.

1. A series of public circulars have been released by financial and taxation authorities to support the combat against novel coronavirus, involving 12 policies for pandemic control, medical treatment, supply of supporting materials, public donations and work resumption

(1) Policy for pandemic control and medical treatment

1) Individual income tax shall be exempted from the temporary work allowance and bonus meeting the prescribed government standard for pandemic control and medical treatment.

2) Individual income tax shall be exempted from the medical and protective items issued by the work unit for combating the novel coronavirus pneumonia epidemic.

(2) Supply of supporting materials

3) Total refunding of VAT input balance increment for producers of key materials for combating the novel coronavirus pneumonia epidemic.

4) VAT exemption on the income from the transportation of key materials for combating the novel coronavirus pneumonia epidemic.

5) VAT exemption on the incomes from such services as public transportation, life services and express collection/delivery of daily necessities for residents.

6) 对疫情防控重点物资生产企业扩大产能购置设备允许企业所得税税前一次性扣除;

7) 对卫生健康主管部门组织进口的直接用于防控疫情物资免征关税。

(3) 鼓励公益捐赠

8) 通过公益性社会组织或县级以上人民政府及其部门等国家机关捐赠应对疫情的现金和物品允许企业所得税或个人所得税税前全额扣除;

9) 直接向承担疫情防治任务的医院捐赠应对疫情物品允许企业所得税或个人所得税税前全额扣除;

10) 无偿捐赠应对疫情的货物免征增值税、消费税、城市维护建设税、教育费附加、地方教育附加;

11) 扩大捐赠免税进口范围。

(4) 支持复工复产

12) 受疫情影响较大的困难行业企业2020年度发生的亏损最长结转年限延长至8年。

2. 为便利纳税人开具和使用增值税发票,国家税务总局发布《关于增值税发票综合服务平台等事项的公告》

(国家税务总局公告2020年第1号),规定:

(1) 税务总局将增值税发票选择确认平台升级为增值税发票综合服务平台,为纳税人提供发票用途确认、风险提示、信息下载等服务。纳税人取得增值税专用发票、机动车销售统一发票、收费公路通行费增值税电子普通发票后,如需用于申报抵扣增值税进项税额或申请出口退税、代办退税

6) **Corporate income tax one-off pre-tax deduction for production equipment** acquired by producers of key materials for combating the novel coronavirus pneumonia epidemic.

7) **Exemption of customs duties** for materials imported by health authorities and directly used for combating the novel coronavirus pneumonia epidemic.

(3) Public donations

8) **Total pretax deduction of corporate and individual income taxes for donations either in cash or in kind** for combating the epidemic through social public welfare organizations or state agencies such as people's governments above county level and their departments.

9) **Total pretax deduction of corporate and individual income taxes for materials used for combating the epidemic donated directly to hospitals designated for combating the epidemic.**

10) **Exemption of VAT, excise tax, urban maintenance and construction tax, education surtax and local education surtax for goods donated for combating the epidemic.**

11) **Extend the duty-free importation for donated materials.**

(4) Work resumption

12) **Extension of the time limit to 8 years for carrying over the losses incurred in 2020** by enterprises heavily hit by the pandemic.

2. **The State Administration of Taxation issued "Public Circular on Issues Relating to VAT Invoice Comprehensive Service Platform (SAT PUBLIC CIRCULAR [2020] No. 1)" to help taxpayers in issuing and use of VAT invoice. The Circular provided that:**

(1) **The State Administration of Taxation will upgrade the VAT Invoice Selection/Confirmation Platform into VAT Invoice Comprehensive Service Platform to help taxpayers in purpose confirmation, risk warning and information downloading. A taxpayer shall, after obtaining Special VAT Invoice, motor vehicle invoice and general e-invoice for highway tolls, log in the VAT Invoice Comprehensive Service Platform to confirm the purpose of the invoice if he needs to deduct input VAT, declare export duty rebate and agency tax refund.**



应当登录增值税发票综合服务平台确认发票用途。

(2) 纳税人应当按照发票用途确认结果申报抵扣增值税进项税额或申请出口退税、代办退税。纳税人已经申报抵扣的发票，如改用于出口退税或代办退税，应当向主管税务机关提出申请，由主管税务机关核实情况并调整用途。纳税人已经确认用途为申请出口退税或代办退税的发票，如改用于申报抵扣，应当向主管税务机关提出申请，经主管税务机关核实该发票尚未申报出口退税，并将发票电子信息回退后，由纳税人调整用途。

(3) 纳税人通过增值税电子发票公共服务平台开具的增值税电子普通发票（票样见附件），属于税务机关监制的发票，采用电子签名代替发票专用章，其法律效力、基本用途、基本使用规定等与增值税普通发票相同。

(4) 纳税人同时丢失已开具增值税专用发票或机动车销售统一发票的发票联和抵扣联，可凭加盖销售方发票专用章的相应发票记账联复印件，作为增值税进项税额的抵扣凭证、退税凭证或记账凭证。纳税人丢失已开具增值税专用发票或机动车销售统一发票的抵扣联，可凭相应发票的发票联复印件，作为增值税进项税额的抵扣凭证或退税凭证；纳税人丢失已开具增值税专用发票或机动车销售统一发票的发票联，可凭相应发票的抵扣联复印件，作为记账凭证。

(2) Taxpayers shall, in accordance with the confirmation of the purpose of the invoice, apply for the deduction of input VAT, export duty refund or agency tax refund. Where a taxpayer has used the invoice to declare deduction but thereafter wants to use it for export duty refund or agency tax refund, it shall file an application with the competent tax authority to verify the situation and adjust the purpose. Where a taxpayer has confirmed the purpose of the invoice for export duty refund or agency tax refund but thereafter wants to use it to declare deduction, it shall file an application with the competent tax authority, and the latter shall, after being satisfied that the invoice concerned has not been used for export duty refund, return it to the taxpayer to adjust the purpose.

(3) General e-invoices (see the Appendix for the invoice specimen) issued by taxpayers through the public service platform of VAT electronic invoices belong to invoices made out under the supervision of tax authorities, which shall use electronic signature in place of invoice seal, and shall have the same legal effect, purpose and rules of usage as the general invoice.

(4) Where a taxpayer loses both the client's copy and the deduction copy of a VAT invoice or motor vehicle invoice, it may use the photocopy (bearing the invoice seal of the seller) of the accountant's copy of for input VAT deduction, tax refund or as accounting voucher. Where a taxpayer loses the deduction copy of a VAT invoice or motor vehicle invoice, it may use the photocopy of the client's copy for input VAT deduction or tax refund; Where a taxpayer loses the client's copy of a Special VAT Invoice or motor vehicle invoice, it may use the photocopy of the deduction copy as accounting voucher.

目前处于疫情防控的关键时期，防控疫情需要社会各界每一个人的积极配合，让我们团结一心，众志成城，共克时艰。

1. 战胜疫情，大家携手

(1) 凡是有财务会计不能及时到岗的企业，2月~3月的记账、报税问题，可以由我们财税老师远程协同支援。

(2) 大家身边有需求的企业，请帮忙推荐，我们将满足企业财税需求，解决燃眉之急。

2. 线上复工，保持沟通

大家工作上有需要协助的事项，请线上随时联系我们。联系人：孙玉姗
15966864354（同微信）； 郝富云
13589210607（同微信）。

面对此次疫情应该提起足够的重视，让我们做到“少出门少聚集；勤洗手勤通风；戴口罩讲卫生；打喷嚏捂口鼻；喷嚏后慎揉眼；有症状早就医；不恐慌不传谣。我们要通过提高自身防护意识，从自身做起，养成良好的生活习惯，共同抗击疫情，早日战胜疫情！中国加油，武汉加油！

We are at a critical stage in the control of the epidemic, which requires the cooperation of everyone from all walks of life.

1. Making concerted efforts

(1) If your accountant can not report for work to prepare the books and returns for February and March, our staff are ready to provide remote support.

(2) Please contact the businesses around you that are in need of assistance and tell them that we are ready to help them.

2. Keep contact for online services

Please contact us for any demand.

Sweety Sun: 15966864354 (same number for Wechat);

Sherry Xi: 13589210607 (same number for Wechat).

The epidemic should be taken seriously. Please refrain from going outdoors and meeting people. Please air your rooms, wear masks, wash hands, cover your mouth when sneezing, be careful in touching your eyes after sneezing. See doctor if you have any symptom. Do not panic or disseminate rumors. We should improve our awareness of self-protection, develop good living habits. Fight against and overcome the epidemic! Stay strong China! Stay strong Wuhan!

Key Dates

线上沙龙：百福润财税青岛 2020 年第 1 期

主题：防疫相关政策及应对措施

时间：2020 年 2 月 28 日星期五 19:00 至 20:00

Online Salon: the 1st Brighture Salon in 2020

Topic: Policies related to novel coronavirus

prevention & control and countermeasures

Time: 19:00 to 20:00, February 28, 2020 (Friday)

Brighture's answers to hot topics

Q:我集团公司旗下有餐馆、婚庆公司、酒店和旅行社，新出台的防控疫情优惠政策中规定生活服务业可享受免征增值税的政策，请问我集团下的上述公司都可以享受吗？

A:《财政部 税务总局关于支持新型冠状病毒感染的肺炎疫情防控有关税收政策的公告》（财税2020年第8号）规定，对纳税人提供生活服务取得的收入，免征增值税。您集团旗下公司比如餐馆、婚庆公司、酒店和旅行社等相应提供的餐饮服务、婚庆服务、住宿服务、旅游服务等，均可对照上述生活服务范围，在8号公告的执行期限内享受相关增值税免税政策。

Q:如果境内公司借款给境外公司，需要怎么操作？增值税税率是多少？

A:按照规定需要先在当地外管局做境外放款备案登记，符合条件的企业备案通过才可做该业务。如果企业是增值税一般纳税人，增值税税率6%，如果企业是小规模纳税人，增值税征收率3%。

Q: Our Group Company has restaurants, wedding service companies, hotels and travel agencies. The new policies for combating the novel coronavirus pneumonia epidemic provides for the exemption of VAT for the life service industry. Are all the above companies under my Group eligible for the policies?

A:The “Public Circular of the Ministry of Finance and the State Administration of Taxation for Tax Policies Supporting the Control of the Novel Coronavirus Pneumonia Epidemic” (CAISHUI [2020] No. 8) provided that VAT shall be exempted from the income from the life services provided by the taxpayers. **The catering services, wedding services, accommodation services and travel services etc. provided by your Group's companies such as restaurants, wedding service companies, hotels and travel agencies are all eligible for the above tax-relief policies during the period provided for in the aforementioned Document (CAISHUI [2020] No. 8)**

Q: if a domestic company lends money to an overseas company, what should it do? What is the rate of VAT?

A: According to the regulations, it is required to register the overseas loans with the local administration of foreign exchange. Qualified enterprises can only do this business after passing the registration record successfully. If the enterprise is the general VAT taxpayer, the VAT rate is 6%; if the enterprise is a small-scale taxpayer, the VAT rate is 3%.

同仁司龄:

- 孙玉姗（客户发展部，中级会计师）
– 12 周年
- 袁欣峰（人力资源部）
– 9 周年
- 于品（国内一部，中级会计师）
– 6 周年

Work anniversary at Brighture:

- Sweety Sun (Customer Development Dept. Intermediate Accountant)
– 12 Years
- Cindy Yuan (HR Dept.)
– 9 Years
- Candy Yu (Chinese Dept. 1, Intermediate Accountant)
– 6 Years

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