



本期目录  
财税新政 P1-2  
公司新闻 P3-4  
与百福润财税的合作 P5  
百福润财税解答客户热点问题 P6

Contents  
New Tax Regulations P1-2  
Brighture News P3-4  
Working with Brighture P5  
Brighture's answers to hot topics P6

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...

1. 为贯彻落实疫情期间稳定外贸的新举措，财政部、税务总局发布《关于提高部分产品出口退税率的公告》（财税 2020 年第 15 号），文件规定：

1) 将瓷制卫生器具等 1084 项产品出口退税率提高至 13%；将植物生长调节剂等 380 项产品出口退税率提高至 9%。

2) 本公告自 2020 年 3 月 20 日起实施。本公告所列货物适用的出口退税率，以出口货物报关单上注明的出口日期界定。

自此次调整之后，我国现行的出口退税率由 5 档变为 4 档，分别是 13%、9%、6%、0。除“两高一资”产品（高污染、高耗能、资源型产品）之外，所有的出口产品不再有征退税率之差。

2. 为明确增值税有关事项，财政部、税务总局发布《关于明确国有农用地出租等增值税政策的公告》（财政部税务总局公告 2020 年第 2 号），规定：

1) 纳税人出口货物劳务、发生跨境应税行为，未在规定期限内申报出口退（免）税或者开具《代理出口货物证明》的，在收齐退（免）税凭证及相关电子信息后，即可申报办理出口退

1. The Ministry of Finance and State Administration of Taxation released the Public Circular for Increasing Export Rebates for Some Products (CAISHUI [2020] No.15) to implement the new measures during the COVID-19 pandemic period. It provided that:

1) The export rebate for 1084 products such as porcelain sanitary wares shall be raised to 13%, and export rebate for 380 products such as plant growth regulator shall be hiked to 9%.

2) This Circular will take effect on March 20, 2020. The eligibility of the goods listed therein shall be determined by the date indicated on the Export Declaration Form.

After the adjustment, the number of notches for export tax rebate rates in China is reduced from five to four, that is 13%, 9%, 6%, and 0. Except for high pollution, high energy consumption and resource-based products, there is no difference in tax collection and rebate rates for all export products.

2. The Ministry of Finance and State Administration of Taxation released the Public Circular on VAT Policies for Leasing of State-Owned Agricultural Land and Others (MOF SAT PUBLIC CIRCULAR [2020] No.2), which provided that:

1) Taxpayers who export goods and services or have cross-border taxable behaviors and fail to declare export tax refund (exemption) or fail to have Certificate of Goods-Export by Agency within the prescribed time limit can apply for export tax refund (exemption) after obtaining the tax refund (exemption) certificates and relevant electronic

**(免) 税;**

2) 未在规定期限内收汇或者办理不能收汇手续的, **在收汇或者办理不能收汇手续后, 即可申报办理退 (免) 税。**

3. 面对新冠肺炎疫情防控 and 复工复产的形势, 税务局、社保局全力参与疫情防控工作, 出台支持企业复工复产优惠政策。

1) 依据《财政部税务总局关于支持个体工商户复工复产增值税政策的公告》(财税 2020 年第 13 号), 自 2020 年 3 月 1 日至 5 月 31 日, 除湖北省外, 其他省、自治区、直辖市的**增值税小规模纳税人, 适用 3%征收率的应税销售收入, 减按 1%征收率征收增值税**, 按以下公式计算销售额: 销售额=含税销售额/(1+1%); 适用 3% 预征率的预缴增值税项目, 减按 1% 预征率预缴增值税。

2) 根据《人力资源社会保障部 财政部 税务总局关于阶段性减免企业社会保险费的通知》(人社部发〔2020〕11 号), 自 2020 年 2 月起, 各省、自治区、直辖市(除湖北省外)及新疆生产建设兵团可根据受疫情影响情况和基金承受能力, 免征中小微企业三项社会保险单位缴费部分, 免征期限不超过 5 个月; 对大型企业等其他参保单位(不含机关事业单位)三项社会保险单位缴费部分可**减半征收, 减征期限不超过 3 个月。**

**information.**

2) Taxpayers who fail to collect foreign exchange within the prescribed time limit or fail to go through the formalities for the non-collection of foreign exchange may apply for tax refund (exemption) **after the collection of foreign exchange or the completion of formalities for the non-collection of foreign exchange.**

3. The tax authorities and social security administrations released series of preferential policies to support the resumption of production and business operation amid the COVID-19 pandemic.

1) According to the Public Circular for the Supportive VAT Policy for Resumption of Operation by Individual Businesses issued by the Ministry of Finance and State Administration of Taxation, **effective from March 1 to May 31, 2020, the taxable incomes that are subjected to 3% collection rate for small VAT payers in all provinces (except Hubei Province), autonomous regions and municipalities directly under the Central Government shall be cut to 1%, and the taxable income shall be calculated by the formula: sales income = tax inclusive sales income / (1+1%); VAT items subject to 3% upfront payment rate shall be collected at the rate 1%.**

2) According to the Notice of the Ministry of Human Resources and Social Security, Ministry of Finance and State Administration of Taxation on the Phased Reduction and Exemption of Enterprise Social Insurance Premiums (MHRSS[2020]No.11), **effective from February 2020, all provinces (except Hubei Province), autonomous regions and municipalities directly under the Central Government as well as Xinjiang Production and Construction Corps, shall, based on the impact of the COVID-19 pandemic and affordability of the funds, exempt the small, medium and micro enterprises from employers' contribution towards the three social insurances for not more than 5 months, and half the employers' contribution of the large scale enterprises and other insured units towards the three social insurances (excluding government agencies and public institutions) for not more than 3 months.**

**P2 您需  
要注意的  
财税新  
政...**

**Tax  
regulation  
s that  
you  
should  
pay  
attention  
to...**

2020年2月28日19:00至20:00,百福润财税通过喜马拉雅直播的方式举办了2020年第1期老板沙龙活动,沙龙主题为“防疫相关政策及应对措施”。

本期老板沙龙由百福润财税国内一部经理、中级会计师兰泽华老师主讲,兰老师在百福润财税有9年工作经验,有深厚的理论功底和丰富的实践经验。兰老师从4个方面进行了细致分享。

- 1. 疫情对2020经济的影响及基本判断:**就目前来看,疫情对第一产业、第二产业影响相对较小,对第三产业影响不容忽视,各行业受影响情况不同、程度也不同。“危”和“机”并存,餐饮、住宿、旅游业受到较大的影响,在线办公软件、在线视频、直播、在线教育行业、外卖行业在疫情期间得到了飞速的发展。
- 2. 企业可从四个方面开展自救计划:**①开源节流,保证现金流;②业务瘦身,以守为攻,保持主营业务正常运营;③多方案用工方式,降低用工成本;④全员学习,提升员工能力水平,是企业发展壮大基本要素。
- 3. 税务局和社保局出台一系列支持疫情防控及复工复产的政策**(详见上期及本期财税新政部分),企业用对用足优惠,以降低负担。
- 4. 中国国际贸促会商事认证中心**可出具不可抗力事实性证明,降低外贸企业损失。

Brighture's 1<sup>st</sup> Salon of 2020 was held through XIMALAYA from 19:00 to 20:00 on February 28, 2020 under the theme of "Policies and solutions for containing COVID-19".

The resource person for this event was Cherries Lan, Manager of Chinese Dept. 1 and intermediate accountant, who has nine years' experience in Brighture and profound theoretical basis and rich professional practices. The lecture covered four aspects as follows:

- 1. Impact of COVID-19 on the economy and basic observation:** As of now, the impact on the primary and secondary industries is relatively smaller, but, **varying among the sectors, the impact on tertiary industry mustn't be overlooked, with risks and opportunities coexisting.** Catering, hospitality and tourism are the worst-hit sectors, while online office software, online video, live broadcast, online education and take-away services experienced a rapid development.
- 2. Businesses should endeavor to resume operation in the following four manners:** ① **Increase revenue, reduce expenditure** and maintain stable cash flow; ② **Slim down businesses** focusing on primary operation; ③ **Adopt multiple employment modes** to reduce labor costs; ④ **Put the entire staff on training** to lay a solid foundation for company development.
- 3. A series of supportive policies have been introduced by the tax authorities and social security administrations for containing COVID-19 and resumption of production and operation** (see the last issue of Newsletter). **Businesses should take full advantages of the policies to alleviate the burdens.**
- 4. Foreign trade businesses can obtain force majeure proof from the business certification center of CCPIT to reduce losses.**

2020年3月27日19:00至20:00,百福润财税通过喜马拉雅直播的方式举办了2020年第2期老板沙龙活动,沙龙主题为“2020出口退税重要政策重要变化及风险防范”。

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5年工作经验,有深厚的理论功底和丰富的实践经验。史老师从3个方面进行了细致分享。

**1. 出口退税政策变化:** ① 尽管超过退税申报期限,但在收齐退(免)税凭证,或在收汇或者办理不能收汇手续后,仍可申报办理退(免)税(详见本期财税新政部分)。考虑到企业需要在5月31日之前进行企业所得税汇算清缴,建议当年出口的成本发票,最晚于次年5月31日之前取得。为了尽快回流现金,建议出口退税在符合退税条件的前提下尽快申报。

**2. 退税率变化:**

调整后出口货物退税率明细表

The Newest Tax Rate and Tax Refund Rate Table

货物 Commodities	税率 Tax Rate	退税率 Tax Refund Rate
	13%	13%
9%	9%	0
		9%
服务 Services	9%	9%
	6%	6%

退税率为0包括以下两种情况:出口免税(出口免税不退税);出口征税(出口视同内销)。

**3. 在疫情下的出口退税便利政策:容缺办理:**原本需实地核查通过才能办理的出口退(免)税业务,疫情期间暂不开展实地核查,税务局在累计限额内同样为企业审核办理退(免)税。**无纸化申报:**疫情防控期间,包括四类企业在内的所有出口企业,均可通过无纸化申报方式进行出口退(免)税申报。待疫情结束后,应将纸质资料补报给税务机关,税务机关予以复核。

Brighture's 2<sup>nd</sup> Salon of 2020 was held through XIMALAYA from 19:00 to 20:00 on March 27, 2020 under the theme of "Policies changes and risk prevention in respect of export duty rebate in 2020".

The resource person for this event was Crystal Shi, Manager of Tax Rebate Department and intermediate accountant, who has 5 years' experience in Brighture and profound theoretical basis and rich professional practices. The lecture covered three aspects as follows:

**1. Policy change in respect of export duty rebate:** ① Taxpayers may apply for tax refund (exemption) after obtaining documents for export duty rebate (exemption), collecting foreign exchange or completing the formalities for the non-collection of foreign exchange (see the new tax regulations in this issue of Newsletter) even though the time limit for duty rebate declaration is expired. Since businesses need to go through annual settlement of corporate income tax before May 31, they are advised to get the cost invoices for the export for the current year before May 31. In order to get the cash flow earlier, they should declare duty rebate as soon as possible when conditions are met.

**2. Change of duty rebate rate:**

0 rebate rate applies to the following two circumstances: export duty exemption (export duty exemption instead of refund); export duty payable (export deemed as domestic sales)

**3. Export duty rebate facilitation policy during the COVID-19 pandemic period: Processing in default:** export rebate (exemption) which require on-site verification can be processed without on-site verification during the COVID-19 pandemic period, and tax authorities may ratify the refund (exemption) within the aggregated limit. **Paperless declaration:** During the COVID-19 pandemic period, all export businesses including four categories of enterprises may declare export duty rebate in a paperless manner, provided that, after the pandemic period is over, the paper documents must be submitted to tax authorities for verification.

摩登豪美礼品有限公司是世界高端创意食品礼品界的领跑者，以其特有的方法在礼品业界独树一帜。摩登豪美将各类知识经验与趋势分析相结合，为国际各大知名零售商提供了针对其客户需求和不同礼品季的独特餐饮解决方案。

摩登豪美主攻优质，独特，创新和别具价值的品牌礼品。凭借超过 18 年的经验，他们迅速占领市场，并具有相当的适应力和满足零售商客制化需求的能力。他们旨在为客户提供个性化、包装创新的优质产品。

为了开拓国内市场，摩登豪美于 2016 年在中国投资设立了青岛摩登豪美礼品有限公司。

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、人事外包服务及审计等一站式服务，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。

关于摩登豪美更多信息，请访问 <https://moderngourmetfoods.com/>

Modern Gourmet Foods is the global leader in creating innovative food gifts that provide a great value. They pride themselves on bringing a unique approach to the gift industry. By combining their category knowledge and experience with thorough trend analysis, they supply leading retailers internationally with food and beverage solutions unique to their customers' needs and each gifting season.

They emphasize quality, branded gifts that are unique, innovative, and of exceptional value. With over eighteen years of experience, they have achieved a fast speed to market and have the abilities to adapt and customize to specific retailer needs. They are uniquely positioned to provide consumers with one of a kind flavor profiles, innovative packaging, and high-quality products.

Qingdao Modern Gourmet Gift Co., Ltd. was incorporated by Modern Gourmet in 2016 in a bid to develop domestic market.

Leveraging our international professional vision and local service for foreign enterprises, Brighture has provided financial, taxation, human resource and audit services to businesses, answer financial and tax related questions, help businesses prevent and control financial and tax risks, and be a good assistant for business development.

For more information about Modern Gourmet, please visit: <https://moderngourmetfoods.com/>



## Key Dates

线上沙龙：百福润财税青岛 2020 年第 3 期

主题：企业所得税汇算清缴政策盘点

时间：2020 年 4 月 24 日

星期五 19:00 至 20:00

Online Salon: the 3rd Brighture Salon in 2020

Topic: Policy Interpretation for CIT final settlement

Time: 19:00 to 20:00, April 24, 2020 (Friday)

## Brighture's answers to hot topics

**Q:** 我公司将一栋写字楼以及地下车库对外出租, 针对新冠肺炎疫情疫情防控形势, 公司与租户签订补充协议, 约定免收租户 1 个月的租金, 以及长租车位 1 个月的停车费。请问, 我公司免收的租金和停车费, 需要视同销售缴纳增值税吗?

**A:** 答: 按照《国家税务总局关于土地价款扣除时间等增值税征管问题的公告》(2016 年第 86 号) 规定, 纳税人出租不动产, 租赁合同中约定免租期的, 不属于《营业税改征增值税试点实施办法》(财税〔2016〕36 号文件附件 1) 第十四条规定的视同销售服务, 不征收增值税。《销售服务、无形资产、不动产注释》(财税〔2016〕36 号印发) 规定, 车辆停放服务按照不动产经营租赁服务缴纳增值税。贵司通过签订租赁补充协议约定免租期, 免收租户 1 个月的租金和停车费, 均无需视同销售, 不用缴纳增值税。

**Q:** Our company has let out an office building and the underground garage, and entered into a supplementary agreement with the tenant amid the COVID-19 pandemic to exempt one month's rental and one month's parking fees from him. My question is, should the one month's rental and one month's parking fees be deemed as sales for which VAT needs to be paid?

**A:** According to the Public Circular of the State Administration of Taxation for VAT Collection and Administration Issues such as Time for Deduction of Land Price (SAT [2016] No. 86), where a taxpayer leases out an estate and provides for exemption of rentals in the Lease Contract, it shall not be deemed as sales and needs not pay VAT therefor, and the provision of Article 14 of the Regulation for Trial Implementation of VAT Reform (CAISHUI〔2016〕No.36) shall not apply. It is provided in the Notes for Sales services, Intangible Assets and Real Estate (CAISHUI [2016 No.36]) that vehicle parking service shall pay VAT as per the real estate leasing service. Since your company entered into a supplementary agreement with provisions for rental exemption with the tenant and has exempted one month's rental and one month's parking fees, the one month's rental and one month's parking fees shall not be deemed as sales and no VAT needs to be paid.

### 上海联系方式

#### Shanghai Contact Details:

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电话 Tel: +86-21 6890 7629  
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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.

### 青岛联系方式

#### Qingdao Contact Details:

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[www.brighture.com](http://www.brighture.com)

## 百福润财税同仁司龄:

- 臧玉芝 (副总经理, 中级会计师)  
– 11 周年
- 郭阳 (日本部, 中级会计师)  
– 9 周年
- 崔立静 (欧美一部)  
– 8 周年
- 姜淑辉 (咨询审计部, 中级会计师)  
– 8 周年
- 张翠云 (欧美三部, 中级会计师)  
– 8 周年
- 杨梅 (国内一部, 中级会计师)  
– 8 周年
- 宋士青 (上海部)  
– 6 周年
- 姜梦娇 (崂山公司)  
– 1 周年

## Work anniversary at Brighture:

- Jade Zang (Vice-general Manager, Intermediate Accountant)  
– 11 Years
- Sunny Guo (Japanese Dept, Intermediate Accountant)  
– 9 Years
- Julie Cui (English-speaking Dept 1)  
– 8 Years
- Jenifer Jiang (Audit Dept, Intermediate Accountant)  
– 8 Years
- Martina Zhang (English-speaking Dept 3, Intermediate Accountant)  
– 8 Years
- Elina Yang (Chinese Dept 1, Intermediate Accountant)  
– 8 Years
- Eileen Song (Shanghai Dept)  
– 6 Years
- Patrica Jiang (Laoshan Dept)  
– 1 Year