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P1 您需要注意的财税新政...

Tax regulations that you should pay attention to...

1. 为进一步支持稳就业，国家税务总局发布《关于进一步简便优化部分纳税人个人所得税预扣预缴方法的公告》（国家税务总局公告 2020 年第 19 号），文件规定：

（1）对上一完整纳税年度内每月均在同一单位预扣预缴工资、薪金所得个人所得税且全年工资、薪金收入不超过 6 万元的居民个人，扣缴义务人在预扣预缴本年度工资、薪金所得个人所得税时，累计减除费用自 1 月份起直接按照全年 6 万元计算扣除。扣缴义务人应当按规定办理全员全额扣缴申报，并在《个人所得税扣缴申报表》相应纳税人的备注栏注明“上年各月均有申报且全年收入不超过 6 万元”字样。

（2）对按照累计预扣法预扣预缴劳务报酬所得个人所得税的居民个人，扣缴义务人比照上述规定执行。

（3）本公告自 2021 年 1 月 1 日起施行。

1. In order to stabilize employment, the State Administration of Taxation issued the Circular on Facilitating and Optimizing the Methods of Withholding and Prepayment of Individual Income Tax for Some Taxpayers (SAT CIRCULAR[2020] No. 19), which stipulates that:

(1) When a withholding agent withholds and pre-pays this year's individual income tax on wages and salaries for an individual resident who pays individual income taxes on wages and salaries from the same unit every month during the last full fiscal year and whose annual income of wages and salaries does not exceed RMB 60,000, effective from January, the accumulated deductible expenses shall be calculated and deducted directly on the basis of RMB 60,000 for the whole year. The withholding agent shall declare all employees in full amount in accordance with the provisions, and fill the words "declared in each month of the previous year and the annual income does not exceed RMB 60,000" in the remarks column of the taxpayers in the Individual Income Tax Withholding Declaration Form.

(2) Withholding agents shall apply the above provisions to individual income tax on remuneration for labor services which are withheld as per the method of cumulative withholding.

(3) This Circular shall take effect as of January 1, 2021.

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

2. 为深化税收领域“放管服”改革，加大推广使用电子发票的力度，国家税务总局决定在前期宁波、石家庄和杭州等3个地区试点的基础上，在全国新设立登记的纳税人（以下简称“新办纳税人”）中实行增值税专用发票电子化（以下简称“专票电子化”），发布《关于在新办纳税人中实行增值税专用发票电子化有关事项的公告》（国家税务总局公告2020年第22号），文件规定：

（1）自2020年12月21日起，在天津、河北、上海、江苏、浙江、安徽、广东、重庆、四川、宁波和深圳等11个地区的新办纳税人中实行专票电子化，受票方范围为全国。其中，宁波、石家庄和杭州等3个地区已试点纳税人开具增值税电子专用发票的受票方范围扩至全国。

（2）自2021年1月21日起，在北京、山西、内蒙古、辽宁、吉林、黑龙江、福建、江西、山东、河南、湖北、湖南、广西、海南、贵州、云南、西藏、陕西、甘肃、青海、宁夏、新疆、大连、厦门和青岛等25个地区的新办纳税人中实行专票电子化，受票方范围为全国。

（3）自各地专票电子化实行之日起，本地区需要开具增值税纸质普通发票、增值税电子普通发票、纸质专票、电子专票、纸质机动车销售统一发票和纸质二手车销售统一发票的新办纳税人，统一领取税务UKey开具发票。税务机关向新办纳税人免费发放税务UKey，并依托增值税电子发票公共服务平台，为纳税人提供免费的电子专票开具服务。

（4）本公告自2020年12月21日起施行。

2. In order to deepen the reform of "strengthening regulation and service" in tax collection and promote the use of electronic invoices, The State Administration of Taxation has decided to implement electronic VAT invoices (hereinafter referred to as "electronic VAT invoices") among newly registered taxpayers (hereinafter referred to as "newly registered taxpayers") across the country on the basis of previous pilot implementation in Ningbo, Shijiazhuang and Hangzhou, and issued the Circular on the Implementation of Electronic Value-added Tax Special Invoices among Newly Registered Taxpayers (SAT Circular [2020] No. 22.), which stipulates:

(1) Effective from December 21, 2020, the electronic VAT special invoice will be applicable to newly registered taxpayers in 11 districts including Tianjin, Hebei, Shanghai, Jiangsu, Zhejiang, Anhui, Guangdong, Chongqing, Sichuan, Ningbo and Shenzhen, with drawees nationwide. Meanwhile, the scope of drawees of electronic VAT special invoices issued by taxpayers who are already covered by the pilot implementation in Ningbo, Shijiazhuang and Hangzhou, are expanded to the whole country.

(2) Effective from January 21, 2021, the electronic VAT special invoice will be applicable to newly registered taxpayers in 25 districts including Beijing, Shanxi, Inner Mongolia, Liaoning, Jilin, Heilongjiang, Fujian, Jiangxi, Shandong, Henan, Hubei, Hunan, Guangxi, Hainan, Guizhou, Yunnan, Xizang, Shaanxi, Gansu, Qinghai, Ningxia, Xinjiang, Dalian, Xiamen and Qingdao, with drawees nationwide.

(3) Upon the implementation of the electronic VAT special invoices in various regions, where local newly registered taxpayers need to issue paper general invoice, electronic general invoice, paper VAT invoice, electronic VAT invoice, paper motor vehicle unified invoice and paper second-hand motor vehicle unified invoice, they can receive the tax UKey to issue the invoices. On the other hand, tax authorities will issue tax UKeys free of charge to newly registered taxpayers, and provide free electronic VAT special invoice issuing services for taxpayers relying on the public service platform of VAT electronic invoices.

(4) This Circular shall come into force from December 21, 2020.

2020年12月30日19:00至20:00，百福润财税通过直播方式举办了2020年第11期老板沙龙活动，沙龙主题为“教老板如何看懂财务报表”。

本期老板沙龙由百福润财税国内部经理、资深财税顾问兰泽华老师主讲，兰老师有着三十年的财税工作经验，在百福润财税任职超过10年，有深厚的理论功底和丰富的实践经验。

兰老师从“如何看懂财务报表、通过财务报表如何分析企业的财务状况”这两个模块进行了分享。

(1) 会计报表包括：资产负债表、利润表、现金流量表。资产负债表反应企业的财务状况，利润表反应企业的经营成果，现金流量表反应企业经营活动、投资活动和筹资活动对其现金及现金等价物所产生影响。

(2) 如何看懂资产负债表？

拿到资产负债表，我们首先应进行总额观察，然后进行具体项目浏览和分析，如对应收账款、存货、固定资产、短期借款、应付票据、应付及预收款项进行分析，并借助财务比率透视财务状况。资产负债表应重点分析：企业现金的流动情况，如果现金不足，则企业面临着严重的财务危机；应收账款过多，则我们的钱都压在了客户那里，这时我们就要及时调整我们的收款账期。

(3) 如何看懂利润表？

拿到利润表我们首先对营业总收入、营业成本、税金及附加进行分析，并关注企业的经营费用、管理费用、财务费用；同时，我们也要对企业的资产减值损失、公允价值变动收益、投资收

Brighture's 11th Manager's Salon for 2020 was held through direct broadcast from 19:00 to 20:00 on December 30, 2020 under the theme of "Understanding financial statements".

The resource person for this event was Cherries Lan, Manager of Chinese Department and senior business advisor of Brighture, who has three decades' experiences in finance and taxation and served Brighture for ten years, and has solid theoretical foundation and rich experiences.

The lecture was divided into two modules, namely, understanding financial statements and analyzing company financial situation through financial statements.

(1) Accounting statements include balance sheet, income statement and cash flow statement. The balance sheet reflects the financial status of the enterprise, the income statement shows the business results, and the cash flow statement indicates the impact of the business activities, investment activities and financing activities of the enterprise on its cash and cash equivalents.

(2) Understand the balance sheet

We should first of all look at the total amount on the balance sheet, then peruse and analyze the specific items such as accounts receivables, inventories, fixed assets, short-term borrowings, notes payables, payables and advances, and use financial ratios to understand the financial position. The analysis of the balance sheet should focus on the cash flow of the enterprise---if the cash is insufficient, the business is facing a serious financial crisis; if there is large amount of accounts receivables, your money is tied up by the customers, you need to adjust your credit periods in a timely manner.

(3) Understand the income statement

In the come statement, we should first analyze the total operating revenue, operating cost, taxes and surcharges, while at the same time look at the operating expenses, administrative expenses and financial expenses. Besides, the loss of asset impairment, income from fair value change and investment income should also be analyzed. If the gross profit of a business is high or moderate, it is generally believed that the competitiveness of its products is strong; the operating net profit rate is an indicator of the final profitability of the

收益进行分析。一个企业的毛利率较高或者适中，通常认为这个企业产品的竞争能力比较强；营业净利率是企业销售的最终获利能力指标，比率越高，说明企业的获利能力越强；资产净利率指标所要说明的是企业每占用 100 元的资产可以净赚多少钱。资产净利率高，说明企业的经济效益好。

(4) 如何看懂现金流量表？

现金流量表上的现金主要包括货币现金、现金等价物；来源于经营活动、筹资活动、筹资活动。现金流量最大化是企业充满活力的具体表现。经营现金指数=经营活动产生的现金净额/营业利润。如果一个企业的经营现金指数很接近 1，那么这个企业的盈利质量是比较高的；反之企业的盈利质量低，企业有一部分现金被其他的单位占用，而没有收回来。

(5) 怎样评价企业的财务状况？

我们主要从企业的盈利能力、运营能力、财务安全、发展能力等 4 个方面进行评价。通过评价，发现企业运营中的问题，明确改善的方向，从而让企业更健康稳健持续的发展。

百福润财税作为专业的服务机构，可以为老板提供专业有效的财务报表，并进行财务报表分析，为老板有效的使用财务数据，进行正确的经营决策提供支持。

company's sales, and the higher the ratio, the stronger the profitability. The net profit on assets shows how much money the business can net on every RMB 100 of assets, and higher net profit on assets indicates that the economic benefits of enterprises are good.

(4) Understand the cash flow statement

The cash in the cash flow statement mainly includes cash and cash equivalents derived from operating activities and financing activities. A high cash flow indicates the vitality of the business. Operating cash index = net cash generated from operations/operating profit. If an enterprise's operating cash index is close to 1, the quality of its earnings is relatively high. Otherwise, the profit quality of the business is low, and part of the cash is tied up by others and should be recovered by all possible means.

(5) Understand the financial position

The financial position of a business can be evaluated mainly based on its profitability, operation ability, financial security and development ability. Through the evaluation, problems in the business operation can be found, the direction of improvement can be clarified, and healthy, steady and sustainable development can be assured.

As a professional service organization, Brighture provides professional and effective financial statements and analyzes financial statement for the managers to help them effectively use financial data and make correct business decisions.

线上沙龙：百福润财税 2021 年
第 1 期老板沙龙

主题：出口退税风险管理与防控

时间：2021 年 1 月 29 日 19:00 至
20:00

Online Salon: The 1st Brighture Salon in 2021
Topic: Risk Management and Control of Export
Tax Rebate
Time: 19:00-20:00, January 29, 2021 (Friday)

Key
Date

百福润财税解答客户热点问题

Brighture's answers to hot topics

Q: 我司有一栋办公楼，近期对外出租，一次性收了租户 3 年的租金，也给租户开具了增值税发票。那么，企业所得税我们是一次性确认收入，还是分期确认收入？

A: 贵司在企业所得税的收入确认上，应按照实际租期分期确认收入。根据《国家税务总局关于贯彻落实企业所得税法若干税收问题的通知》{国税函（2010）79 号}第一条及《实施条例》（1）第十九条的规定：企业提供固定资产、包装物或者其他有形资产的使用权取得的租金收入，应按照交易合同或协议规定的承租人应付租金的日期确认收入的实现。其中，如果交易合同或协议规定租赁期限跨年度，且租金提前一次性支付的，根据《实施条例》第九条规定的收入与费用配比原则，出租人可对上述已确认的收入，在租赁期内，分期均匀计入相关年度收入。

提示：跨年度租金的收入，增值税要一次性确认，企业所得税要分期分摊确认。

Q: Our company has rented out an office building, collected 3 years' rent in a lump sum, and issued a VAT invoice to the tenant. Shall we recognize the money as one-time income for the purpose of corporate income tax, or do it in stages?

A: For the purpose of corporate income tax, the rental income should be recognized by stages according to the lease period. Article 1 of the Notice of the State Administration of Taxation on Issues Concerning the Implementation of the Corporate Income Tax Law (GuoShuihan [2010] No. 79) and Article 19 of the Implementation Regulations (1) provide that: The capital income obtained by an enterprise from the provision of the right to use fixed assets, packages or other tangible assets shall be recognized according to the date on which the rent becomes payable by the lessee as stipulated in the contract or agreement. Where the contract or agreement stipulates that the lease term is longer than one year and the rent is paid in advance in a lump sum, under the principle of matching income and expense which is stipulated in Article 9 of the Implementation Regulations, the lessor may evenly record the above-mentioned income into the relevant annual income by stages during the lease term.

Tips: For the purpose of VAT, rental income over the years needs to be recognized at onetime, and for the purpose of corporate income tax, it needs to be recognized in stages.

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百福润财税同仁

本月司龄：

- 董立娟（上海部，中级会计师）
-入司 7 周年
- 王金（咨询审计部）
-入司 5 周年
- 郭厚涛（咨询审计部，注册会计师）
-入司 3 周年

Work Anniversary at Brighture in this month:

- Nancy Dong (Shanghai Dept. Intermediate Accountant)
-7 Years
- Jason Wang (Audit Dept.)
-5 Years
- Vincent Guo (Audit Dept. CPA)
-3 Years