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P1 您需要注意的财税新政...

Tax regulations that you should pay attention to...

1. 为作好 2021 年度山东省社会保险费（职工基本养老保险、失业保险，工伤保险）缴费基数核定工作，山东省人力资源和社会保障厅发布《关于暂定 2021 年度全省社会保险费缴费基数上下限标准有关问题的通知》（鲁人社字（2020）181 号），文件规定：

①在全省统一公布 2020 年度全口径城镇单位就业人员平均工资之前，企业 2021 年度社会保险费月缴费基数上下限暂按 19012 元和 3457 元执行，灵活就业人员参照执行；机关事业单位 2021 年度社会保险费月缴费基数上下限按上年度标准执行。

②全省 2020 年度全口径城镇单位就业人员平均工资公布后，月缴费基数超出 300% 部分，不足 60% 部分，多退少补。

③2020 年度全省全口径城镇单位就业人员平均工资公布前，不办理

1. In order to determine the basic amount of social insurance premiums (basic old-age insurance, unemployment insurance and work-related injury insurance) in Shandong Province in 2021, **Shandong Provincial Department of Human Resources and Social Security issued the Notice on Tentative Standards for Provincial Social Insurance Basic Premium in 2021(LRSZ[2020] No.181)**, which provided that:

① Before the publication of the provincial comprehensive average salary of the people employed in urban entities in 2020, **the upper and lower limits of monthly social insurance basic premium for enterprises in 2021 shall be temporarily set at RMB 19,012 and RMB 3,457 respectively**, which shall also serve as references for people at flexible employment; while the upper and lower limits of monthly social insurance basic premium for the state organs and public institutions in 2020 shall remain valid in 2021.

② After the publication of the provincial comprehensive average salary of the people employed in urban entities in 2020, the overpayment beyond 300% of the monthly basis shall be refunded and underpayment below 60% of the monthly basis shall be paid in arrears.

③ Before the publication of the provincial comprehensive average salary of the people employed in urban entities in 2020, no transfer of basic old-age insurance will be handled, where such transfer is indeed required, no refund or payment-in-arrears shall be made for the payment beyond 300% or below 60% of the monthly basis.

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

基本养老保险关系转移，确需转移的，月缴费基数不足 60% 部分，超出 300% 部分，不再补退。

2021 年山东省企业需要正常缴纳社会保险费，不再享受 2020 年度减免政策。

2. 山东省前期落实“六保”“六稳”部分政策即将到期，综合考虑统筹推进疫情防控和经济社会发展需要，**山东省财政厅、国家税务总局山东省税务局发布《关于延续实施房产税 城镇土地使用税减免政策的通知》（鲁财税〔2021〕1 号），文件规定：**

对增值税小规模纳税人免征房产税、城镇土地使用税。继续实施至 2021 年 6 月 30 日。

3. 为进一步规范机动车生产、批发、零售全流程的发票使用行为，营造公平公正有序的营商环境，**税务总局、工业和信息化部、公安部共同制定了《机动车发票使用办法》（2020 年第 23 号），文件规定：**

（1）机动车销售方按照“一车一票”原则开具机动车销售统一发票。

（2）销售方应当按照销售符合国家机动车管理部门车辆参数、安全等技术指标规定的车辆所**取得的全部价款**如实开具机动车发票。

（3）销售方根据不同情形，使用**不同种类的机动车发票**。

本公告自 2021 年 5 月 1 日起试行，7 月 1 日起正式施行。

In 2021, enterprises in Shandong Province shall pay social insurance premiums in full, and the 2020 relief policy shall expire and become invalid.

2. The "six guarantees" and "six stability" policies in Shandong Province are about to expire. Considering the needs of epidemic containment and economic and social development as a whole, Shandong Provincial Department of Finance and Shandong Taxation Bureau issued the Notice on Continuation of the Relief Policy of Property Tax and Urban Land Use Tax (LU CAISHUI [2021] No.1), which provided that:

Small scale VAT payers will be exempted from property tax and urban land use tax up to June 30, 2021.

3. In order to further regulate the use of invoices in motor vehicle production, wholesale and retail and to create a fair, just and orderly business environment, **the State Administration of Taxation, the Ministry of Industry and Information Technology and the Ministry of Public Security jointly formulated the Regulations for the Use of Motor Vehicle Invoices (No. 23, 2020), which stipulated that:**

（1）Motor vehicle sellers shall issue unified invoices for motor vehicles in the principle of "**one invoice for one vehicle**".

（2）A seller shall truthfully issue invoice of motor vehicle for the total amount obtained from the sale of the vehicle which conforms to the technical indexes such as parameters, safety and so on promulgated by the state administrative department of motor vehicles.

（3）Sellers shall use different types of vehicle invoices according to the situation.

These Regulations will be put into trial implementation on May 1, 2021 and formally come into effect on July 1.

P3 百福润财税 2020 年工作总结暨 2021 年迎新年会 Brighture 2020/2021 Annual Conference

2021 年 01 月 24 日，百福润财税于青岛市福州南路办公室举行了“2020 年工作总结暨 2021 年迎新年会”，百福润财税上海公司的同仁线上参与了此次云会议。

本次云端年会的主题为“乘风破浪十八载，扬帆远航创未来”，这其中蕴含着深刻的含义。过去，我们经过 18 年的持续发展与提升，凭借着丰富的经验以及专业的团队合作，为从事各行业的众多国内、外企业提供着专业的服务；未来，我们将坚持为客户朋友提供专业、正直、高效的服务，一起扬帆远航，共创美好未来。

会议开始，首先由客户发展部郝老师汇报了 2020 年客户服务工作，尽管新冠疫情及国际政经形势给工作带来了挑战，百福润财税全体同仁依然秉持着以专业为客户增添价值的使命，持续的提供附加值，与客户朋友们共渡难关。

接下来由运营支持部程晓娜老师对 2020 年公司整体发展情况进行了总结，并明确了 2021 年持续努力的方向。接下来由欧美业务部及客户关怀部 Susan 老师、任晓红老师，客户发展部臧玉芝、孙玉珊老师，咨询及审计事业部郭厚涛老师，进行对工作的总结与展望。



过去的一年里，每一位百福润财税人都践行着“永远以客户为中心，老带新、传帮带、专正快”的核心价值观，并付出了辛勤的汗水，公司对表现优异的团队和同事进行了表彰。

Brighture 2020/2021 Annual Conference was held on January 24, 2021 in the office in Fuzhou South Road, Qingdao, with Shanghai Brighture colleagues attending the same meeting on line.

The theme of this virtual conference is "Reviewing the Progresses in the Past Years and Charting the Way Forward". In the past 18 years of development, we have provided professional services to many domestic and foreign enterprises in various industries leveraging our rich experience and professional team cooperation; in the days to come, we are committed to providing professional, honest and efficient services to our esteemed clients for our shared future.

First, a report on customer services in 2020 was given by Sherry Xi of Customer Development Department. Despite the challenges posed by the COVID-19 pandemic and the international political and economic situation, all colleagues of Brighture were committed to adding values for customers by our professionalism to overcome difficulties with customers and friends.

Then, Ms. Carina Cheng of the Operation Support Department reviewed the overall development of the Company in 2020 and made clear the roadmap for 2021; Ms. Susan Li and Ms. Ruby Ren of European and American Department and Customer Care Department, Ms. Jade Zang and Ms. Sweet Sun of Customer Development Department, and Mr. Vincent Guo of Consulting and Audit Department presented their view points and expectations over the Company's development.

In the past year, every staff member of Brighture practiced the core values of "being customer-centered, newcomer-cultivation, mutual-cultivation and mutual assistant, being professional, integrity, and efficient", and paid hard sweat. The management commended the teams and colleagues who have excelled in performance.

P4 百福润财税 2020 年工作总结暨 2021 年迎新年会 Brighture 2020/2021 Annual Conference



表彰结束后，孙总为大家做了年度总结发言。肯定了公司在 2020 年取得的成绩，表达了对 2021 年的美好期盼，未来百福润财税的同仁们将持续努力，团结一心，为客户朋友们提供更加专业、正直、高效的服务！

2020 年是非同寻常的一年，疫情给我们的生活和工作带来了一定的影响；同时，这一年也是充满着机遇和挑战的一年，我们凭借团队协作的力量，修炼自身，探寻反求诸己的真谛，成为更称职的专业人士，努力让自己和周围的人合作的更加愉快幸福。有个比喻，追求幸福其实就像是：你在漫天星河下赶路，你头上璀璨的星星，就是你想要努力达到的目标，同时你脚又踏在大地上，一步一步坚定地往前走，走的每一步你都觉得很充实、很快乐。这样，你就是真正幸福的赶路人了。

真心地希望，也祝愿我们：在新的一年里，把握当下，把握幸福。

在新春来临之际，百福润财税的全体同仁再次感谢朋友们的关爱与支持，并祝福大家在新的 一年里身体健康、事业发达、阖家欢乐、万事如意！

After the commendation, Ms. Sun, General Manager, made the annual report, in which she affirmed the achievements in 2020, expressed good expectations for 2021 and her belief that our colleagues will continue to work hard and make concerted efforts to provide customers with more professional, honest and efficient services!

2020 is an extraordinary year in which the pandemic affected our lives and work. On the other hand, it is also a year of opportunity and challenge in which we became more competent professionals and strived to make ourselves and our cooperators happier leveraging our self-cultivation and teamwork. As the metaphor goes, the pursuit of happiness is actually like a situation where you are a traveler under the twinkling stars which are the goal you want to strive to achieve. While you move your feet forward firmly on the earth step by step, you feel contented and happy in every step you made, thus, *thou art the true happy traveler.*

It is our sincere hope for everyone including ourselves: in the New Year, grasp the moment, grasp the happiness.

The Chinese New Year is around the corner. All the staff of Brighture would like to thank our esteemed friends for your care and support, and wish you good health, prosperous career, happy family and all the best in the New Year!

2021年01月29日19:00至20:00, 百福润财税通过直播的方式举行了2021年第1期老板沙龙活动, 沙龙主题为“出口退税风险管理与防控”。

本期老板沙龙由百福润财税退税部经理、中级会计师史晓老师主讲, 史老师在百福润财税有6年工作经验, 有着深厚的理论功底和丰富的实践经验。

史老师从2020年主要政策梳理、退税风险管理与防控2个方面进行了分享。

1. 2020年主要政策梳理

梳理了关于增值税专用发票丢失情况的处理方法, 增值税电子专用发票实行范围扩大, 逾期收汇后可以继续申报退税、出口退税率提高等5个政策, 对企业影响较大的政策如下:

(1) 财政部税务总局公告2020年第2号-第四条/第七条

第四条: 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(免)税; 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。

第七条: 本公告自发布之日起执行。此前已发生未处理的事项, 按本公告规定执行。

提示: 建议出口企业仍然按照原政策下的申报期限退税, 实践中, 未在申报期内申报需要准备额外资料, 造成负担。

(2) 财政部税务总局公告2020年第15号: 提高出口退税率, 除两高一资(高

The 1st Brighture Salon for 2021 was held through live broadcast from 19:00 to 20:00 on January 29, 2021 under the theme of “Export tax rebate risk management, prevention and control”.

The lecturer of the Saloon was Crystal Shi, Manager of Tax Rebate Department and an Intermediate Accountant who has served Brighture for 6 year and has solid theoretical foundation and rich experiences.

The lecture was composed of two major topics, namely the tax policies in 2020 and tax rebate risk management, prevention and control.

1. The main policies published in 2020

Five policies were analyzed, including handling of lost VAT invoices, expansion of electronic VAT invoices to newly registered taxpayers, declaration of export duty rebate after receiving late payment, and the increase of export duty rebate rate.

Hereunder are the major policies that have significant impacts on businesses.

(1) Circular of the State Administration of Taxation [2020] No. 2 - Article 4 / Article 7

Article 4: Where a taxpayer exports goods and services and conducts cross-border taxable activities but fails to declare export tax refund (exemption) or issue an Goods Export Agent Certificate within the prescribed time limit, it may, after receiving all the tax refund (exemption) vouchers and relevant electronic information, apply for export tax refund (exemption); Where a taxpayer fails to receive payment in foreign exchange within the prescribed time limit or goes through the formalities of failing to receive foreign exchange, it may declare for tax refund (exemption) after receiving payment in foreign exchange or going through the formalities of failing to receive foreign exchange.

Article 7: This Circular is issued with immediate effect and is applicable to matters that have not been dealt with before.

Advice: It is suggested that export enterprises handle tax rebate within the declaration period under the current policy. In practice, failure to declare within the reporting period requires the preparation of additional information which is an extra work.

污染高能耗资源类) 产品外, 不再有
征税与退税之差。

2. 退税风险管理与防控

(1) 做好年度排查工作

方法一: 青岛电子税局, 我要查询-出
口退税信息查询, 退税申报状态选择
“未申报”;

方法二: 电子口岸导出全年出口数据
vs 青岛电子税局-我要查询-出口退税
申报信息查询, 两份数据对比找出未
申报出口;

建议企业在日常出口数据归集上, 建
立良好的内部控制制度, 以免遗漏出
口退税申报。

(2) 做好单证备案 (税务总局公告 2012 年第 24 号)

出口企业应在申报出口退 (免)
税后 15 日内, 将所申报退 (免) 税货
物的下列单证, 按申报退 (免) 税的
出口货物顺序, 注明备案单证存放地
点, 以备主管税务机关核查。备案单
证由出口企业存放和保管, 不得擅自
损毁, 保存期为 5 年。

百福润财税作为专业的服务机
构, 可以为企业提供出口退税政策咨
询、风险提示与防控建议、及时申
报、退税进度汇报等全流程的服务,
让客户朋友们专注于业务, 免去后顾
之忧。您有任何关于退税方面的疑
问, 欢迎随时咨询我们。

(2) Circular of the State Administration of
Taxation [2020] No. 15:

Export tax rebate rate shall be increased; except
for products of high pollution, high energy
consumption and resources, there will be no
difference between tax collection and tax rebate.

2. Tax rebate risk management, prevention and control

(1) Annual screening

Method 1: Qingdao Electronic Tax Bureau, Enquiry –
Export Rebate Information, select “Undeclared” in
export declaration status.

Method 2: Annual export data derived from
Electronic Ports vs Qingdao Electronic Tax Bureau,
Enquiry – Export Rebate Declaration Information,
compare the two figures to find undeclared exports;

It is suggested that enterprises should establish
good internal control system for daily management
of export data to avoid omitting export tax refund
declaration.

(2) Filing of documents (Circular of the State Administration of Taxation [2020] No. 24)

An export enterprise shall, within 15 days after
the declaration of export tax refund (exemption), file
the following documents of the goods declared for
tax refund (exemption) as per the order of export
goods declared and **indicating the location of the
archive for the purpose of verification by the
competent tax authorities. The filed documents
shall be kept by the export enterprise for a period
of 5 years.**

As a professional service organization,
Brighture provides enterprises with overall
services covering export tax rebate policy
consultation, risk tips and suggestions for their
prevention and control, timely declaration, tax
rebate progress report and so on, so as to enable
our clients to focus on their business in a peace of
mind. If you have any questions about tax refund,
please feel free to contact us.

线下沙龙: 百福润财税 2021 年第 2 期老板沙龙
Offline Salon: The 2nd Brighture Salon in 2021
Topic: Final Settlement of Individual Income

主题: 个人所得税汇算清缴
Tax

时间: 2021 年 2 月 25 日 19:00 至 20:00
Time: 19:00-20:00, February 25, 2021

Key
Dates

百福润财税解答客户热点问题

Brighture's answers to hot topics

Q: 我是公司的股东，去年从公司借款自用，今年刚刚还了，按照规定，需要缴纳个税吗？

A: 您去年从公司借款自用，即便是今年刚刚还了，也应视同分红缴纳个税。根据《财政部国家税务总局关于规范个人投资者个人所得税征收管理的通知》（财税〔2003〕158号）文件，其中第二条对个人股东借款长期不还的税务处理问题作了规定：纳税年度内个人投资者从其投资企业（个人独资企业、合伙企业除外）借款，在该纳税年度终了后既不归还，又未用于企业生产经营的，其未归还的借款可视为企业对个人投资者的红利分配，依照“利息、股息、红利所得”项目计征个人所得税。因此，您需要缴纳个税。

提示： 股东应在年度终了前，偿还所借公司的款项，以避免涉税风险。

Q: I am a company shareholder. I borrowed money from the company last year for my own use and returned it this year. Shall I pay individual income tax for it?

A: In your case, the money you borrowed last year and paid back this year should be deemed as dividend and individual income tax is payable.

Article 2 of the Notice of the State Administration of Taxation on the Administration of Individual Income Tax of Individual Investors (CAISHUI [2003] No. 158) provides for the tax treatment of long-outstanding loans of personal shareholders:

Where an individual investor borrows money from his investment enterprise (except sole proprietorship enterprise and partnership enterprise) during the tax year and neither returns it nor uses it for the production and operation of the enterprise at the end of the tax year, the unreturned loan may be regarded as dividend distribution by the enterprise to such an individual investor, and individual income tax shall be levied under the items of "income from interest, dividend and bonus".

Tips: The shareholder shall pay back the money borrowed from the company before the end of the year to avoid the tax risks.

P7

百福润财税同仁 本月司龄：

- 孙玉姗（客户发展部、中级会计师）
-入司 13 周年
- 袁欣峰（人力资源部）
-入司 10 周年
- 于品（国内一部、中级会计师）
-入司 7 周年

Work Anniversary at Brighture in this month:

- Sweety Sun (Customer Development Dept. Intermediate Accountant)
- 13 Years
- Cindy Yuan (HR Dept.)
- 10 Years
- Candy Yu (Chinese Dept.1, Intermediate Accountant)
- 7 Years

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