



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

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P1 您需要注意的财税新政... *Tax regulations that you should pay attention to...*

1. 为统一征管口径，便于纳税人执行税收政策，税务总局发布了《关于国内旅客运输服务进项税抵扣等增值税征管问题的公告》（2019 年第 31 号），对相关问题进行了明确：

1. The State Administration of Taxation (SAT) released “Public Circular on Issues of VAT Collection and Administration such as Input Tax Deduction for Domestic Passenger Transport Services (SAT [2019] No. 31)” to unify tax collection and administration, facilitate the taxpayers and make clear of some issues.

Input VAT Deduction for Domestic Passenger Transport Services

(1) 《财政部 税务总局 海关总署关于深化增值税改革有关政策的公告》（财政部 税务总局 海关总署公告 2019 年第 39 号）第六条所称“国内旅客运输服务”，限于与本单位签订了劳动合同的员工，以及本单位作为用工单位接受的劳务派遣员工发生的国内旅客运输服务。

(1) The “Domestic Passenger Transport Services” contained in Clause 6 of the Public Circular of the Ministry of Finance, State Administration of Taxation and the General Administration of Customs on Policies for Deepening VAT Reform (MOF, SAT, GAC PUBLIC CIRCULAR [2019] No.39) refers to the domestic passenger services incurred by an employee who has been employed by and executed employment contract with the taxpayer and the employee who has been working for the taxpayer as dispatched labor.

(2) 纳税人购进国内旅客运输服务，以取得的增值税电子普通发票上注明的税额为进项税额的，增值税电子普通发票上注明的购买方“名称”“纳税人识别号”等信息，应当与实际抵扣税款的纳税人一致，否则不予抵扣。

(2) Regarding the Domestic Passenger Transport Services bought by a taxpayer with the amount indicated on the VAT General E-invoice as the input VAT, the information such as the “name” and “taxpayer’s ID” of the purchaser on the VAT General E-invoice must be identical to that of the taxpayer who enjoys the actual tax deduction, otherwise no deduction is permitted.

(3) 纳税人允许抵扣的国内旅客运输服务进项税额，是指纳税人 2019 年 4 月 1 日及以后实际发生，并取得合法有效增值税扣税凭证注明的或依据其计算的增值税税额。以增值税专用发票或增值税电子普通发票为增值税扣税凭证的，为 2019 年 4 月 1 日及以后开具的增值税专用发票或增值税电子普通发票。

关于加计抵减，《财政部 税务总局 海关总署关于深化增值税改革有关政策的公告》（财政部 税务总局 海关总署公告 2019 年第 39 号）第七条关于加计抵减政策适用所称“销售额”，包括纳税申报销售额、稽查查补销售额、纳税评估调整销售额。其中，纳税申报销售额包括一般计税方法销售额，简易计税方法销售额，免税销售额，税务机关代开发票销售额，免、抵、退办法出口销售额，即征即退项目销售额。

(4) 经财政部和国家税务总局或者其授权的财政和税务机关批准，实行汇总缴纳增值税的总机构及其分支机构，以总机构本级及其分支机构的合计销售额，确定总机构及其分支机构适用加计抵减政策。

2.为进一步减轻生活性服务业税收负担，促进行业和企业的发展，提高社会服务水平，改善百姓生活质量，财政部、税务总局发布了《关于明确生活性服务业增值税加计抵减政策的公告》（财政部 税务总局公告 2019 年第 87 号）。文件规定：

(1)2019 年 10 月 1 日至 2021 年 12 月 31 日，允许生活性服务业纳税人按照当期可抵扣进项税额加计 15%，抵减应纳税额。

(2)本公告所称生活性服务业纳税人，是指提供生活服务取得的销售额占全部销售额的比重超过 50%的纳税人。

(3) The amount of VAT input that is permitted to be deducted from Domestic Passenger Transport Services refers to the amount of VAT which incurred on and after April 1, 2019 and indicated on valid VAT deduction documents or calculated on the basis thereof. Where the VAT deduction document is a VAT invoice or VAT General E-invoice, it refers to VAT invoice or VAT General E-invoice issued on and after April 1, 2019.

The “Sales” contained in Clause 7 of the Public Circular of the Ministry of Finance, State Administration of Taxation and the General Administration of Customs on Policies for Deepening VAT Reform (MOF, SAT, GAC [2019] No.39) includes the sales for tax-declaration, the tax-audit sales and tax-appraisal sales. The sales for tax-declaration include sales based on general tax calculation, sales based on simple tax calculation, tax-free sales, sales with invoice issued by tax authorities, export sales subject to tax-exemption, tax-credit and tax-rebate schemes, and sales under refund-upon-payment.

(4) Subject to the approval by the Ministry of Finance and State Administration of Taxation or their authorized financial and taxation agents, the application of the mark-up deduction for a head office and its branch offices that pay VAT on consolidated account shall be based on the aggregate sales of the head office itself and its branch offices.

2.The Ministry of Finance and the State Administration of Taxation (SAT) released “Public Circular on Mark-up Deduction Policies for VAT for Life-Oriented Services” (MOF & SAT PUBLIC CIRCULAR [2019] No. 87) to alleviate the tax burdens for life oriented service sector, promote industrial and business development, enhance social services and people’s living standard. The Document stipulates the following:

(1)From October 1, 2019 to December 31, 2021, taxpayers in life-oriented service sector are permitted to add 15% of the deductible input VAT of the current period to off-set tax payables.

(2)For the purpose of this Public Circular, the taxpayers in life-oriented service sector refer to the taxpayers whose sales income from life-oriented services account for over 50% of the total sales.

2019年9月27日14:00至16:00, 百福润财税青岛公司在市南办公室举行了2019年第9期老板沙龙活动, 沙龙主题为“企业所得税新政解读及涉税风险管控”。

本期老板沙龙由百福润国内二部部门经理、中级会计师杜修云老师主讲, 杜老师在百福润财税有10年工作经验, 有深厚的理论功底和丰富的实践经验。本次活动杜老师与大家分享了大数据征管环境对企业的影响、梳理企业所得税汇算清缴纳税调整事项和企业纳税自查及风险防范三个方面的问题。

1、税务机关通过金税三期征管软件预警评估系统, 根据系统设定的指标, 每月对企业各项资料进行数据信息和逻辑关系分析, 将企业成立以来存在的涉税问题、环节、行为进行税务风险测定, 筛选出可疑信息, 进行预警评估, 对重要信息进行双随机摇号稽查。税局通常是关注企业收入、成本费用、库存以及应纳税额大数据来判断企业税款有无异常。

2、纳税调整事项企业应当取得而未取得发票、其他外部凭证或者取得不合规发票、不合规其他外部凭证的若支出真实且已实际发生, 应当在年度汇算清缴期结束前(5月31日), 要求对方补开、换开发票、其他外部凭证。如在截止日前未取得, 则不可以税前扣除。

3、税务机关常用的纳税评估分析指标: 销售毛利率=(主营业务收入-主营业务成本)/主营业务收入; 分析评估: 毛利率分析一定要基于行业, 不同行业的毛利率差异巨大; 问题指向: 可能存在多转成本(成本计价方法)少记漏记收入, 取得虚假成本。



The 9th Brighture Salon was held from 14:00 to 16:00 on September 27, 2019 under the theme of “Understanding the Latest Policy for Corporate Income Tax and Control of Tax-Risks”.

The resource person for this event was Ms. Caroline Du, Manager of Chinses Dep.2 of Brighture, and an Intermediate Accountant with ten years' experience in Brighture and profound theoretical basis and rich professional practices. Ms. Caroline Du's lecture covered three topics, namely, **the impact of the big data environment for tax collection and administration to the businesses, issues in respect of corporate income tax annual settlement adjustment, and internal tax audit and risk control.**

1、With the help of the **early warning assessment system of the Golden-Tax Phase III tax collection and administration software** and based on the settings of the system, tax authorities can analyze the information in respect the enterprises and the logical relations on monthly basis, and conduct tax risk test based on the tax-related problems, links and behaviors of the enterprises since their incorporation, screen out suspicious information for **early warning assessment and conduct audit on the important information through double-random lottery.** Tax authorities are usually concerned about the income, cost and expenses, inventories and tax payables in order to determine if the tax payments are reasonable.

2、**Tax adjustment issues** In circumstance where a taxpayer failed to get invoice or external document which should have been obtained, or the invoice or external document obtained is not valid but the payment is genuine and effected actually, the business concerned should, **prior to the closure of the annual settlement (May 31) demand the counterparty to issue retroactive invoice or the drawer of the invalid invoice or the maker of the invalid documents to make good ones, otherwise no pre-tax deduction is permitted.**

3、Indexes used by tax authorities for tax assessment and analysis: gross profit margin = (main business income - main business cost) / main business income; assessment and analysis: **analysis of gross profit must be based on the particular sector, since there are great differences between different sectors; possible problems: overstatement of costs (costing method), understatement or omission of incomes, and obtaining false invoices.**

通济隆 (Travelex) 成立于 1976 年，总部位于英国伦敦。作为世界最大的外币兑换公司，通济隆在全球 29 个国家和地区，超过 110 个国际机场、重点城市及交通枢纽设立了超过 1500 个兑换网点，总公司资产大于 4 亿美元。

通济隆总部于 2004 年在中国大陆注资，正式成立了法人机构，业务范围涵盖了个人本外币特许兑换业务、外币相关信息咨询等方面。

依靠国家外汇管理局的大力支持，秉承提供世界一流外币兑换服务的理念，通济隆中国不断开拓进取，日益壮大。2018 年 7 月，通济隆已在包括北京首都、上海浦东、深圳宝安在内的 9 个主要机场设立了 19 个网点，并及时把握机场以外区域的旺盛兑换需求，依托稳定的货源及优质的培训，通济隆的可收兑币种已超过 40 种，为行业最多。

通济隆中国于 2015 年 7 月正式获批准开展现钞跨境调运及批发业务，并于浦东国际机场 T2 国内出发、到达混流层禁区内设立了首家现金分拣中心，从而实现了有效依托通济隆全球化经营网络的优势，供应银行、兑换机构及通济隆零售网络现钞需求的目标。

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，为企业提供财务外派、纳税申报等服务，满足企业财务管理需求，做企业的成长伙伴。



Travelex was incorporated in 1976 and headquartered in London. Being the largest currency exchange company, it has a total asset of USD 400 million and has set up more than 1500 exchange outlets in 110 international airports, key cities and transportation hubs in 29 countries and regions.

Travelex penetrated Chinese market in 2004 with operations covering individual domestic and foreign currency exchange and consultation services on foreign currencies.

Relying on the strong support of the State Administration of Foreign Exchange and adhering to the concept of providing world-class services, the businesses of Travelex (China) is thriving. By July 2018, it had set up 19 branches in 9 major airports including Beijing Capital, Shanghai Pudong and Shenzhen Baoan and in addition, it has met the robust demand in a timely style in areas outside the airport. Thanks to the stable supply and quality training, Travelex can handle more than 40 currencies, the most in the industry

Travelex (China) was permitted in July 2015 to carry out cross-border cash transfer and wholesale business. It set up the first cash sorting center in the forbidden zone on the Domestic Departure/Arrival Floor of T2, Pudong International Airport to meet cash demand by the banks, exchange agencies and Travelex retail outlets leveraging the global business network of Travelex.

Bighture has provided with services like dispatching financial manager and tax declaration to satisfy the demands of the company with its international vision and the advantage of serving foreign-capital companies in China. We are determined to be a good partner in their business development.



Key
Dates

线上沙龙：百福润财税青岛 2019 年第 10 期 Online Salon: the 10th Brighture Salon in Qingdao
主题：教老板如何看懂财务报表 Topic: Teach Bosses How to Read Financial Statements
时间：2019 年 10 月 25 日星期五 19:00 至 20:30 Time: 19:00 to 20:30, October 25, 2019 (Friday)

Brighture's answers to hot topics

Q: 企业预缴时享受了小型微利企业所得税优惠，汇算清缴时发现不符合小型微利企业条件的怎么办？

A: 根据《国家税务总局关于实施小型微利企业普惠性所得税减免政策有关问题的公告》（国家税务总局公告 2019 年第 2 号），只要企业符合小型微利企业条件，预缴时均可以预先享受优惠政策。但是，由于小型微利企业判断条件，如资产总额、从业人员、应纳税所得额等是年度性指标，需要按照企业全年情况进行判断，也只有到汇算清缴时才能最终判断。因此，企业在汇算清缴时需要准确计算相关指标并进行判断，符合条件的企业可以继续享受税收优惠政策，不符合条件的企业，不得享受优惠，正常进行汇算清缴即可。

Q: 增值税一般纳税人购进国内旅客运输服务，可以作为进项税额抵扣的凭证有哪些种类？

A: 增值税一般纳税人购进国内旅客运输服务，可以作为进项税额抵扣的凭证有：增值税专用发票、增值税电子普通发票，注明旅客身份信息的航空运输电子客票行程单、铁路车票以及公路等其他客票。

Q: A company enjoyed the preferential policies for small and low-profit enterprises when making prepayment of corporate income tax, but at the time of annual settlement, it was discovered that it is not eligible for the aforesaid preferential policies. What's to be done?

A: A small and low-profit enterprise can enjoy the preferential policies for small and low-profit enterprises when making prepayment of income tax if it meets the conditions for small and low-profit enterprises explicitly stipulated in the Public Circular of the State Administration of Taxation on Issues of Preferential Income Tax Relief Policy for Small and Low-Profit Enterprises (SAT PUBLIC CIRCULAR [2019] No.2). **However, some of the conditions such as total assets, total staff and taxable income are measured on annual basis and can be finally determined only at the time of annual settlement.** Business that meets the conditions at the time of annual settlement can continue enjoying the preferential policies, while those that failed shall be disqualified and pay corporate income tax as ordinary enterprises.

Q: What type of document can be used as the proof for input tax deduction of domestic passenger transportation service bought by an ordinary VAT payer?

A: The type of document that can be used as the proof for input tax deduction of domestic passenger transportation service bought by an ordinary VAT payer include: **VAT invoice, VAT electronic general invoice, air transport e-ticket itinerary with passenger's identity, train ticket and bus ticket etc.**

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百福润同仁司龄：

- 陈佳静（国内一部）
— 2 周年

Work anniversary at Brighture:

- Lareina Chen
(Chinese Dept.1)
— 2 Years

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