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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...

1、为支持跨境电商新业态发展，推动外贸模式创新，配合落实“无票免税”政策，国家税务总局发布《关于跨境电子商务综合试验区零售出口企业所得税核定征收有关问题的公告》（国家税务总局公告 2019 年第 36 号），就核定征收企业所得税有关问题公告如下，自 2020 年 1 月 1 日起实施。

1) 核定征收范围：自建跨境电子商务销售平台或利用第三方跨境电子商务平台开展电子商务出口的企业。

2) 核定征收条件：

- ①在综试区注册，并在注册地跨境电子商务线上综合服务平台登记出口货物日期、名称、计量单位、数量、单价、金额的；
- ②出口货物通过综试区所在地海关办理电子商务出口申报手续的；
- ③出口货物未取得有效进货凭证，其增值税、消费税享受免税政策的。

3) 核定征收方式：综试区内核定征收的跨境电商企业应准确核算收入总额，并采用应税所得率方式核定征收企业所得税。应税所得率统一按照 4% 确定。

1. The State Administration of Taxation released the “Public Circular on Verification Collection of Corporate Income Tax for Retail Export Businesses in Cross-Border E-Commerce Comprehensive Pilot Zone”(SAT PUBLIC CIRCULAR [2019] No. 36) to support cross-border business, innovation of foreign trade patterns and to help the implementation of new tax relief policies (i.e., export goods without valid purchase certificates but meet certain conditions.) for cross-border e-businesses. According to the Public Circular, the following rules concerning verification collection of corporate income tax shall take effect from **January 1, 2020:**

1) Scope for verification collection: Enterprises that establish their own cross-border e-commerce sales platforms or use third-party cross-border e-commerce platforms for e-commerce export.

2) Conditions for verification collection:

- ① Registered in comprehensive cross-border e-commerce pilot zone and file the information for export cargo such as date, description, measuring unit, quantity, unit price and amount with the online cross-border e-commerce comprehensive service platform at the place of registration.
- ② The goods are declared for e-commerce export at the customs that has jurisdiction over the comprehensive cross-border e-commerce pilot zone;
- ③ The export goods are acquired without valid purchase certificate but are eligible for exemption of VAT and excise.

3) Mode of verification collection: A business subject to verification collection in comprehensive cross-border e-commerce pilot zone shall accurately account its total revenue and the taxable income is 4% of the total income.

2、为鼓励和引导纳税人增强依法诚信纳税意识，主动纠正纳税失信行为，国家税务总局发布《关于纳税信用修复有关事项的公告》（国家税务总局公告2019年第37号），文件规定了纳税信用修复的情形、条件和标准，自**2020年1月1日起实施**。

开展纳税信用修复以纠正失信行为为前提。纳税人应在规定期限内纠正失信行为方可申请纳税信用修复，具体情形对应的修复标准详见《纳税信用修复范围及标准》。

1) 纳税人发生未按法定期限办理纳税申报、税款缴纳、资料备案等事项且已补办的，加分分值根据补办时间与失信行为被税务机关列入失信记录的时间间隔确定，在**30日内、本年内、次年内**纠正的，分别能挽回**80%、40%、20%**的扣分损失。

对于未按规定期限申报或缴纳已申报的税款等事项，若涉及税款金额不超过**1,000元**且纳税人能在失信行为被记录的**30日内**及时补办的，则补回**100%**的扣分值。

2) 未按税务机关处理结论缴纳或者足额缴纳税款、滞纳金和罚款，未构成犯罪，纳税信用级别被直接判为**D级**的纳税人，应在税务机关处理结论明确的期限期满后**60日内**足额缴纳、补缴税款、滞纳金和罚款，方能申请纳税信用修复。

3) 非正常户纳税人应履行相应法律义务，经税务机关依法解除非正常状态，方能申请纳税信用修复。非正常户失信行为纳税信用修复一个纳税年度内只能申请一次。纳税年度自公历1月1日起至12月31日止。

2. The State Administration of Taxation released the “Public Circular on Issues in Connection with Tax Credit Repair” (SAT PUBLIC CIRCULAR [2019] No. 37) to enhance the awareness of taxpayers of paying tax in good faith and encourage them to correct their dishonest tax behaviors. The Circular provided for the circumstances, conditions and standards for tax credit repair, which will **take effect from January 1, 2020**.

Credit repair is preconditioned by the correction of dishonest tax-paying behaviors. A taxpayer shall correct the discredited behavior within the prescribed time limit before applying for tax credit repair. Please see the “Scope and Standards of Tax Credit Repair” for detailed standards for specific circumstances.

1) Where a taxpayer fails to file tax returns, pay taxes or file materials within the statutory time limit, but has subsequently made up for such matters, the credit scores to be added shall be determined according to the time interval between the time of making up for such matters and the time when the dishonest act is recorded by the tax authority. **80%, 40% and 20% of the lost scores can be redeemed if the dishonest tax behaviors are corrected within 30 days, in the same year and the following year respectively. Where a taxpayer fails to file tax returns and pay taxes within the statutory time limit but the amount of tax involved is not more than RMB 1,000 and the taxpayer has corrected the failure within 30 days after the dishonest act is recorded, he can redeem 100% of the lost scores.**

2) **An taxpayer who fails to pay taxes, overdue fines or penalties (in part or in full) in accordance with the decision of tax authorities and, though the fault does not constitute a crime, whose tax credit rating is directly relegated to D, should pay the taxes, overdue fines or penalties in full within 60 days after the expiration of the period specified in the conclusion of the tax authorities on the matter before he is allowed to apply for tax credit repair.**

3) Non-normal taxpayers should fulfill the corresponding legal obligations, and can apply for tax credit repair after the termination of the abnormal status by tax authorities. **Non-normal taxpayers can apply for tax credit repair only once in a tax year which begins on January 1 and ends on December 31.**

P3 克瑞斯顿国际会计 2019 年全球会议在印度新德里召开

2019 Kreston World Conference was held in New Delhi, India

2019 年 11 月 27 日至 12 月 1 日，Kreston 国际会计全球会议在印度首都新德里 Taj Palace 国际酒店召开，来自世界各地成员所近 200 余位成员代表出席了本次会议。百福润财税咨询的欧美业务总经理 Susan Li、客户发展部经理 Grace Zheng 应邀参加会议。



Group photo of all the representatives of Kreston International

11 月 27 日晚举行了欢迎晚宴，Kreston 全球执行总裁 Liza Robbins 致欢迎词，向出席会议的各成员致以最热烈的欢迎和最诚挚的问候。各成员代表举杯畅饮、亲切交流。

11 月 28 日召开全体成员大会，会议首先由当地承办方 Kreston SGC0 Advisors LLP 的首席合伙人 Sunil Goyal 致欢迎词；随后 Kreston 董事会主席 Rich Howard 作主席报告“战略，董事会和未来愿景”；总裁 Liza Robbins 作首席执行官报告“进度和实施”；质量总监 Andrew Collier 作“金融财报与年会报告”。董事会主席还致敬前任 CEO Mr. Bent Kofoed，对他为 Kreston 国际发展做出的贡献表示感谢并赠送了礼物。

承办方还特意邀请著名演讲家 Shiv Khera 在会上与大家分享题为“成功者不会做不同的事情，而是他们做的事情会有所不同”的演讲，与会人员都深受触动，受益匪浅。百福润财税咨询的 Susan Li 女士有幸获得 Shiv Khera 先生的亲笔签名赠书并合影留念。

2019 Kreston World Conference was held in Taj Palace Hotel in New Delhi from November 27 to December 1, which was attended by over 200 delegates from member firms from across the world. Two of Brighture's delegates, Susan Li, General Manager of English-speaking Department, and Grace Zheng, Manager of Client Development Department, attended the conference.



Liza Robbins, CEO of Kreston International

A Welcome Reception was held on November 27, on which Ms. Liza Robbins, CEO of Kreston, extended the warmest welcome to the delegates.

The full session started on November 28. Sunil Goyal, Chief Partner of Kreston SGC0 Advisors LLP, which was the organizer of the Conference, delivered a welcoming speech, followed by three reports: the report entitled “Strategy, Board of Directors and Vision” given by Rich Howard, Chairman of Kreston’s Board of Directors; “Progress and implementation” delivered by Liza Robbins, CEO; “Finance Statements and Annual Meeting Report” reported by Andrew Collier, Quality Supervisor. The Chairman of the Board of Directors paid tributes to Mr. Bent Kofoed, former CEO, for his contributions to the development of Kreston, and presented gift.

A speech entitled “Winners don’t do different things, they do things differently” was delivered by Mr. Shiv Khera, a famous speaker, which touched the heartstring of the delegates. Ms. Susan Li of Brighture was pleased to have a book signed by Mr. Shiv Khera and a group photo with him.



Rich Howard, Chairman of Kreston's Board of Directors



Group photo of Liza Robbins, Shiv Khera, Sunil Goyal and Susan Li

本次会议的另一亮点是 28 日当天下午主办方组织的快速社交活动。参会人员会前从农业、教育、旅游、公益组织、金融服务、制造、媒体、医疗与健康科技、通讯等行业中选择了希望参与交流讨论的行业，现场大家进行分组讨论，并在三十分钟后交换到下一组进行不同行业的交流。通过这个活动，不但大大加深了各成员所之间的相互了解，也让各成员所在自己感兴趣的行业内找到了各自的合作伙伴。

11 月 29 日，参会代表分为审计组、税务组、企业金融组进行分组交流讨论，分别围绕“审计质量”、“财税体制改革”、“税务咨询业务”、“管理内部控制的风险”、“新审计准则”、“国际融资与并购”、“印度经商环境介绍”等话题进行了思想交流与碰撞。每位参会嘉宾分享各自的独到见解，通过交流，让与会嘉宾对国际经商环境、投融资环境及税收环境有了更深刻的认识和更深入的了解。

11 月 30 日为成员所展示大会，来自中国、英国、美国、卡塔尔、阿联酋、罗马尼亚、法国的代表分别在会上进行发言。

中国成员所代表百福润财税咨询的欧美业务总经理 Susan Li 女士在会上做了主题为“To Do Business with China”的发言，从 WHY、HOW、WHEN 三个方面进行阐述。中国巨大的人口规模、庞大的市场、良好的营商环境、改革开放后迅速增长的经济以及跨境电商的迅猛发展，深深吸引着海内外的投资者，引起强烈反响。

Another highlight of this conference is rapid social contact with representatives on November 28 afternoon. The delegates took turns to talk with people from agriculture, education, tourism, public welfare, finance, manufacture, media, medical and health technology and communication in groups, each group taking 30 minutes. These interactions promoted mutual understanding of the member firms and helped them find partners in various sectors.

On November 29, delegates were divided into audit group, tax group and enterprise finance group and discussed issues such as “audit quality”, “financial and tax system reform”, “tax consultation”, “management internal risk control”, “new audit standards”, “international financing and acquisition” and “business environment in India”. These discussions greatly deepened their understanding of the international business environment, investment environment, financial environment and tax environment.

Representations by member firms from China, U.K., U.S., Qatar, UAE, Romania and France were made on November 30.

Ms. Susan Li, General Manager of English-speaking Department of Brighture which is the representative of China member firms, gave a representation under the theme of “To Do Business with China” focusing on “WHY, HOW and WHEN”. She stressed that China's huge population and market size, favorable business environment, rapidly growing economy after reform and opening up, and the booming of cross-border e-commerce have attracted investors at home and abroad.

Kreston 全球执行总裁 Liza Robbins 女士更是在会议上再次强调，Kreston 中国区域团队的打造和加强将是 Kreston 全球工作的重点。会后，各成员所代表亦积极主动的与 Susan Li 女士进行交流，对中国庞大的市场表示了浓厚的兴趣，表达了进一步的沟通和合作的意向。百福润财税咨询的发展也再次得到了 Kreston 主席 Rich Howard 以及全球执行总裁 Liza Robbins 的认可。

Ms. Liza Robbins, CEO of Kreston, reiterated that consolidating the team of Kreston China is a key target for Kreston's global operation. After the meeting, delegates from other member firms discussed with Ms. Susan Li, showing great interest to China market and the wish for further communication and cooperation. The development of Brighture was praised again by Rich Howard, Chairman of Kreston and Liza Robbins, CEO of Kreston.



Susan Li, General Manager of English-speaking Department of Brighture



Group photo of Rich Howard, Liza Robbins, and representatives of Brighture

最后，全体成员在印度“古尔冈梦幻王国”举行了闭幕仪式及 Kreston·宝莱坞之夜。中国代表团在晚会上的一曲《我和我的祖国》激昂高亢、震撼全场。中国市场未来可期，我们共同努力！

The closing ceremony and Bollywood Night were held in the Kingdom of Dreams in Gurgaon, India, where the Chinese delegates sang the song “My Motherland and I”.

此次会议，百福润财税不仅收获了国内外同行的友谊及支持，更增强了进一步国际化的信心，相信在 Kreston 这个平台上，在以 Rich Howard 与 Liza Robbins 为主导的管理层的引领下，Kreston 国际会计与各成员所都会拥有更加美好的未来！

Through this conference, Brighture received friendship and support from domestic and foreign counterparts and strengthened the confidence for internationalization. It is our firm belief that Kreston International and its member firms will have a more prosperous future.



Group photo of Chinese delegation



2019年11月29日19:00至20:30,百福润财税通过喜马拉雅直播的方式举办了2019年第十一期老板沙龙活动,沙龙主题为“如何用财务思维经营企业”。

本期老板沙龙由百福润财税欧三部门经理、中级会计师张翠云老师主讲,张老师在百福润财税有7年工作经验,有深厚的理论功底和丰富的实践经验。

张老师从企业管理的角度,用深入浅出的语言与大家分享了财务思维的特征、应规避的四大思维误区、财务视角透析企业核心管理及读懂三大报表之间的关系四个方面的内容。

1、财务思维:

(1) **结果导向性思维:** 财务思维第一个特征,就是一定要强调财务的结果,要将业务视角的优化转换为财务变量。

(2) **整体性、连续性思维:** 要用整体性的思考方式,要用联系性的思维方式,来解决公司的业务和财务的问题,千万不可孤立的去看待任何一个变量。

2、应规避的四大思维误区

误区(1) 企业收入高,利润一定高。

(2) 资产规模大,企业一定强 (3) 企业获得融资一定是好事 (4) 企业利润高,一定很有钱。

3、财务视角透析企业核心管理

企业管理的关键,就是管好三件事情:产品、效率和财力,这三项指标隐藏在报表中。产品要看利润表,效率要看资产负债表,财力要看现金流量表。

4、三大基础报表之间的关系

(1) **资产负债表是三张报表的基础,好比是人体的骨骼,最重要的是强健。**

(2) **利润表好比是人体的肌肉。肌肉需要强健,有冲击力、爆发力、持久力。**

(3) **现金流量表好比是人体的血液,健康的血液最重要的标志是不停地流动。透过三张报表,管理人员可发现发展的契机,定位问题所在,寻求解决之道。缺一不可。**

The 11th Brighture salon was held through Himalaya FM from 19:00 to 20:30 on December 29 under the theme of “Managing Business with Financial Thinking”.

Martina Zhang, Manager of English-speaking Dept 3, was the resource person, who has served 7 years in Brighture and has solid theoretical foundation and vast experiences.

From the perspective of company management, Ms. Zhang described in great detail in simple language the characteristics of financial thinking, the four major thinking mistakes that should be avoided, analysis of core management of enterprises from financial perspective and the relationship between the three financial statements.

1. Financial thinking:

(1) **Result-oriented thinking:** The first feature of financial thinking is to highlight financial results, and to convert the optimization in business perspective into financial variables.

(2) **Integral and continuous thinking:** To view the business and financial situation in its entirety, use a linked way of thinking in solving the company's business and financial problems, and never look at any single variable in an isolated manner.

2. Four major thinking mistakes that should be avoided

(1) A company that has high income must have high profit; (2) A company that enjoys large scale assets is certainly a strong one; (3) Acquiring financing is surely a good thing; (4) A company that enjoys high profit must have a lot of money.

3. Analysis of core management of enterprise from financial perspective

The key to business management is to manage three things properly: product, efficiency and financial resources, which are reflected in the financial statements: product is shown in the income statement, efficiency is exhibited in the balance sheet, while financial resources are revealed in the cash flow statement.

4. Relationship between the three major financial statements

(1) **The balance sheet is the foundation of the three, and is like human bones, which must be solid.**

(2) **The income statement is like human muscle, which must be robust, dynamic, bursting and enduring.**

(3) **The cash flow statement is like human blood, which must keep on flowing. Through these three indispensable statements, managers can discover development opportunities, spot problems and find solutions.**

P7
与百福润的合作
Working with Brighture



Applitest 公司的创始人 Ewald Weber 先生，曾在数个家电企业担任研发带头人，后来开始了商业咨询服务。在 2010 年，Ewald Weber 先生和他的女儿 Nadine Weber 女士在德国纽伦堡，创立了 Applitest 公司，从事电器检测业务。2015 年 10 月德国 Applitest 公司 100% 出资设立了阿普利特电器（青岛）有限公司（以下简称“阿普利特青岛”）。

阿普利特青岛公司占地面积 1,300 平方米，实验室拥有多个测试区域，可以为不同的测试项目提供针对性的测试条件，包括根据国际标准进行的性能测试；可靠性测试、耗电测试和能耗等级测试；模拟用户测试和非正常操作评估；技术分析和零部件检查。公司 5 个不同的测试区域分别为：制冷家电测试区域、厨房家电测试区域、小家电测试区域、油烟机测试区域、洗衣机/洗碗机测试区域。阿普利特青岛公司不仅可以根据国家标准和国际标准独立进行家电测试，也根据客户要求，进行针对性测试。

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及人事外包服务，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。



After working as head of development in several household appliance manufacturing companies, Ewald Weber, co-founder of Applitest, started a consulting business. In 2010, he and his daughter Nadine Weber founded Applitest GmbH, a company engaged in the test of electric appliances in Nuremberg, Germany. In October 2015, a 100% German owned dependency of Applitest -- Applitest (Qingdao) Co., Ltd. was opened (hereinafter referred to as “Applitest Qingdao”).

Applitest Qingdao covers an area of 1,300 m², with five test areas in the laboratory, namely cooling appliance testing area, cooking appliance testing area, small domestic appliances testing area, extractor testing area and dishwasher/washing machine testing area. These test areas can provide testing conditions for different requirements, including performance tests according to international standards, reliability test, energy consumption and energy label tests, usability test and assessment of malfunction, as well as technical analysis and examination of components. In addition to independent testing of home appliances according to national and international standards, Applitest Qingdao also provides customized and targeted testing services.

Leveraging international and professional vision and the capacity in providing local service to foreign enterprises, Brighture is committed to providing such services as finance/tax outsourcing and HR outsourcing, answering questions in relation to finance and taxation, helping enterprises in controlling finance and tax risks, and is determined to be a good companion for the enterprise in their business development.



Key Dates

线上沙龙：百福润财税青岛 2019 年第 12 期
主题：企业创始人如何通过股权设计掌握企业控制权
时间：2019 年 12 月 27 日星期五 19:00 至 20:30

Online Salon: the 12th Brighture Salon in Qingdao
Topic: How does the founder hold control of the enterprise by equity structure design
Time: 19:00 to 20:30, December 27, 2019 (Friday)

- 任晓红 (客户关怀部)
– 13 周年
- 杜修云 (国内二部, 中级会计师)
– 10 周年
- 张瑜峰 (日本部, 中级会计师)
– 8 周年
- 甘彩霞 (国内二部, 中级会计师)
– 6 周年
- 殷淑芳 (欧美一部)
– 3 周年
- 庄瑶 (欧美三部)
– 3 周年
- 刘方圆 (崂山部)
– 2 周年

Work anniversary at Brighture:

- Ruby Ren (Customer Care Dept.)
– 13 Years
- Caroline Du (Chinese Dept.2, Intermediate Accountant)
– 10 Years
- Yuhou Zhang (Japanese Dept. Intermediate Accountant)
– 8 Years
- Alice Gan (Chinese Dept.2, Intermediate Accountant)
– 6 Years
- Jannie Yin (English-speaking Dept 1)
– 3 Years
- Daisy Zhuang (English-speaking Dept 3)
– 3 Years
- Anna Liu (Laoshan Dept.)
– 2 Years

Brighture's answers to hot topics

Q: 单位为职工个人购买商业性补充养老保险, 职工个人是否缴纳个人所得税?

A: 根据《财政部 国家税务总局关于个人所得税有关问题的批复》(财税〔2005〕94号)第一条规定, 单位为职工个人购买商业性补充养老保险等, 在办理投保手续时应作为个人所得税的“工资、薪金所得”项目, 按税法规定缴纳个人所得税; 因各种原因退保, 个人未取得实际收入的, 已缴纳的个人所得税应予以退回。

Q: 亲属之间无偿转让股权, 需要交个人所得税吗?

A: 亲属之间无偿转让股权是否征税, 需区分情形。按照《国家税务总局关于发布<股权转让所得个人所得税管理办法(试行)>的公告》(国家税务总局公告2014年第67号)第十三条的规定, 如果符合以下情形的无偿转让股权, 可不征收个人所得税: 继承或将股权转让给其能提供具有法律效力身份关系证明的配偶、父母、子女、祖父母、外祖父母、孙子女、外孙子女、兄弟姐妹以及对转让人承担直接抚养或者赡养义务的抚养人或者赡养人。除以上情形外的亲属之间股权转让, 若申报的转让收入明显偏低且无正当理由的, 税务机关可以核定其转让收入并计征个人所得税。

Q: Must a worker pay individual income tax when his employer buys compensatory commercial pension insurance for him?

A: According to Article 1 of the “Reply of the Ministry of Finance and State Administration of Taxation on Issues in Connection with Individual Income Tax”(CAISHUI [2005] No.94), where an employer buys compensatory commercial pension insurance for individual workers, it should be treated as the “wages and salaries” and pay individual income tax according to the tax regime; where the insurance is surrendered due to any reason but the individual worker does not receive any actual income, the individual income tax paid should be refunded.

Q: In a case where a person transfers equity to his/her kinsfolk as gift, is it required to pay individual income tax?

A: It depends. According to Article 13 of the Public Circular of the State Administration of Taxation for Issuance of < Administrative Regulations for Individual Income Tax on Income from Equity Transfer (Trial) > (SAT PUBLIC CIRCULAR [2014] No. 67), individual income tax from equity transfer as gift can be exempted in the following circumstances: Inherit or transfer equity to spouse, parents, children, paternal and maternal grandparents, grandchildren, brothers and sisters (all the above must be proved by valid certification) or any person who bears direct duty of support of the transferor. In the case of equity transfer between relatives other than the circumstances listed above, if the reported transfer income is apparently low without any justifiable reason, the tax authorities may verify the transfer income and levy individual income tax thereon.

上海联系方式

Shanghai Contact Details:

上海市浦东新区东方路 710 号汤臣金融大厦 1612 室
Room 1612, Tomson International Commercial Building,
No.710 Dongfang Road, Pudong District, Shanghai
电话 Tel: +86-21 6890 7629
邮箱 Email: cpash@brighture.com

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青岛联系方式

Qingdao Contact Details:

青岛市市南区福州南路 87 号福林大厦 A 座 602 室
Room 602, Fulin Building, No.87 Fuzhou Road, Shinan
District, Qingdao
电话 Tel: +86-532 8597 9808
邮箱 Email: cpaqd@brighture.com