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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. 为了明确若干增值税征管问题, 国家税务总局发布《关于明确二手车经销等若干增值税征管问题的公告》(国家税务总局公告 2020 年第 9 号), 文件规定:

(1) 自 2020 年 5 月 1 日至 2023 年 12 月 31 日, 从事二手车经销业务的纳税人销售其收购的二手车, 按以下规定执行: ①纳税人减按 0.5%征收率征收增值税, 并按下列公式计算销售额: 销售额=含税销售额/(1+0.5%)。本公告发布后出台新的增值税征收率变动政策, 比照上述公式原理计算销售额。②纳税人应当开具二手车销售统一发票。购买方索取增值税专用发票的, 应当再开具征收率为 0.5%的增值税专用发票。

(2) 一般纳税人符合以下条件的, 在 2020 年 12 月 31 日前, 可选择转登记为小规模纳税人: 转登记日前连续 12 个月(以 1 个月为 1 个纳税期)或者连续 4 个季度(以 1 个季度为 1 个纳税期)累计销售额未超过 500 万元。

1. The State Administration of Taxation issued Public Circular for Issues Concerning VAT Collection and Administration in Respect of Second-Hand Vehicles (SAT CIRCULAR [2020] No.9) which provided that:

**(1) Effective from May 1, 2020 up to December 31, 2023, a taxpayer dealing in second-hand vehicles shall be subject to the following regulations when he sells second-hand vehicles bought by him: ① Pay VAT at a reduced rate of 0.5%, based on the sales income calculated by the following formula: Sales income= Sales income (VAT inclusive) / (1+0.5%). Amended VAT rate after the release of this Circular shall be based on the sales income calculated by the foregoing formula. ②The taxpayer shall issue unified invoice for second-hand vehicles. In addition, VAT invoice at 0.5% shall be issued should the buyer claim VAT invoice.**

**(2) A registered general taxpayer may elect to re-register himself as a small taxpayer prior to December 31, 2020 if he meets the following conditions: His aggregate sales is not more than RMB 5 million during the consecutive 12 months (where one month is taken as a tax period) or 4 quarters (where one quarter is taken as a tax period) prior to the re-registration.**

2. 为支持新能源汽车产业发展，促进汽车消费，财政部、税务总局、工业和信息化部发布《关于新能源汽车免征车辆购置税有关政策的公告》（财政部公告2020年第21号），文件规定：自2021年1月1日至2022年12月31日，对购置的新能源汽车免征车辆购置税。免征车辆购置税的新能源汽车是指纯电动汽车、插电式混合动力（含增程式）汽车、燃料电池汽车。

3. 在全球疫情持续蔓延的特殊时期，为更有效支持国际社会共同应对全球公共卫生危机，商务部、海关总署、国家市场监督管理总局联合发布2020年第12号《关于进一步加强防疫物资出口质量监管的公告》，文件规定：

（1）加强非医用口罩出口质量监管。自4月26日起，出口的非医用口罩应当符合中国质量标准或国外质量标准。商务部确认取得国外标准认证或注册的非医用口罩生产企业清单（中国医药保健品进出口商会网站 [www.cccmhpie.org.cn](http://www.cccmhpie.org.cn) 动态更新）。

（2）进一步规范医疗物资出口秩序。自4月26日起，产品取得国外标准认证或注册的新型冠状病毒检测试剂、医用口罩、医用防护服、呼吸机、红外体温计的出口企业，报关时须提交电子或书面声明，承诺产品符合进口国（地区）质量标准和安全要求，海关凭商务部提供的取得国外标准认证或注册的生产企业清单（中国医药保健品进出口商会网站 [www.cccmhpie.org.cn](http://www.cccmhpie.org.cn) 动态更新）验放。

2. In order to support the development of new energy automobile industry and promote automobile consumption, the Ministry of Finance, the State Administration of Taxation and the Ministry of Industry and Information Technology jointly issued the Circular on Exemption of Vehicle Purchase Tax from New Energy Automobiles (MOF CIRCULAR [2020] No. 21), which stipulated that: **Effective from January 1, 2021 up to December 31, 2022, vehicle purchase tax shall be exempted from new energy automobiles covering pure electric vehicles, plug-in hybrid (including range extended models) vehicles and fuel-cell vehicles.**

3. Amid the global COVID-19 pandemic, the Ministry of Commerce, the General Administration of Customs and the State Administration for Market Regulation jointly issued the Circular on Further Strengthening Quality Control over Export Epidemic Prevention Materials ([2020] No. 12) in order to support the international community's joint response to the global public health crisis. It is stipulated that:

**(1) The quality control over the export non-surgical masks shall be strengthened. Starting from April 26, export non-surgical masks should meet Chinese or foreign quality standards. The Ministry of Commerce has ratified the List of Non-Medical Mask Manufacturers Certified or Registered by Foreign Standards (Dynamic update of the website of China Pharmaceutical and Health Products Importers and Exporters Association [www.cccmhpie.org.cn](http://www.cccmhpie.org.cn))**

**(2) The order for the export of medical supplies will be further regulated. Starting from April 26, exporters who have obtained foreign standard certification or registration for their products such as COVID-19 virus detection reagents, medical masks, medical protective clothing, respirators and infrared thermometers, shall submit electronic or written statements at the time of declaration promising that the products meet the quality standards and safety requirements of the importing country (region), and the Customs will verify and release the cargo in accordance with the List of Manufacturers Certified or Registered by Foreign Standards. (Dynamic update of the website of China Pharmaceutical and Health Products Importers and Exporters Association [www.cccmhpie.org.cn](http://www.cccmhpie.org.cn))**

2020年4月24日19:00至20:00,百福润财税通过直播的方式举办了2020年第3期老板沙龙活动,沙龙主题为“2019年度企业所得税热点新政及汇缴填报分析”。

本期老板沙龙由百福润财税欧美三部经理、中级会计师张翠云老师主讲,张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。

张老师从历史沿革与修订背景,申报表的主要变化,企业所得税热点新政及汇缴填报分析等三个方面进行了分享。

根据《关于实施小微企业普惠性税收减免政策的通知》(财税〔2019〕13号),企业在享受小型微利企业优惠政策时需关注三点:一是资产总额、从业人数均按照季度平均值计算,其中从业人数包括与企业建立劳动关系的职工人数和企业接受的劳务派遣用工人数;二是应纳税额计算引入超额累进计算方法,应纳税所得额介于100万元至300万元的企业需要分段计算应纳税额,应纳税所得额大于300万元的企业不得享受小型微利企业优惠政策。三是无论实行查账征收还是核定征收的企业,只要符合条件,均可以享受小型微利企业普惠性所得税减免政策。

根据《关于养老、托育、家政等社区家庭服务业税费优惠政策的公告》(财政部公告2019年第76号),自2019年6月1日至2025年12月31日,为社区提供养老、托育、家政等服务的机构,提供社区养老、托育、家政服务取得的收入,在计算应纳税所得额时,减按90%计入收入总额。

Brighture's 3rd Salon for 2020 was held through live broadcast from 19:00 to 20:00 on April 24, 2020 under the theme of "Analysis of 2019 Corporate Income Tax Policies and Preparation of Annual Returns".

The resource person for this event was Martina Zhang, Manager of No. 3 European and American Department of Brighture, who has nine years' experience in Brighture and profound theoretical basis and rich practices.

Martina Zhang analyzed in three aspects, namely, **historic development and background for the policy amendment, major changes in tax returns, major corporate income tax policies and preparation of tax returns.**

According to the Notice on the Inclusive Preferential Tax relief Policy for Small Enterprises with Low Profits (CAISHUI [2019] No. 13), **enterprises should pay attention to three points should they intend to enjoy the preferential policy for small and low profit enterprises: First, the total assets and the number of employees are calculated according to the quarterly average, and the number of employees includes the number of employees with employment relations with the enterprises and the number of employees accepted by the enterprises under labor dispatch arrangement; Second, the progressive excess method has been introduced for the calculation of tax payables. Enterprises with taxable income between RMB 1 million and RMB 3 million need to calculate the amount of tax payable in sections, and enterprises with taxable income of more than RMB 3 million are not eligible for the preferential policies of small enterprises with low-profit. Third, all eligible enterprise can enjoy the inclusive tax relief policy for small enterprises with low profit regardless whether they are subject to audit tax collection or verification tax collection.**

According to the Circular on Preferential Tax Policies for Community Family Services such as Old-age Care, Child-care and Household Management (MOF Circular [2019] No. 76), **effective from June 1, 2019 to December 31, 2025, 90% of the total income obtained by an institution providing community services such as old-age care, child-care and household management shall be counted as the total income for the purpose of calculating taxable income.**



上海绩优文化传播集团有限公司是一家创业型集团公司，其公司总部在上海市青浦区，目前下设四个事业部，其中分别为绩优中学生个性化事业部（专注中高考文化课辅导，事业部人数近200人），绩优贝塔学堂有少儿事业部（专注高端晚托+周末思维数学课，打造1+1模式），绩优奔跑少年营地教育事业部（专注3到18岁孩子研学，冬夏令营，体育培训），绩优商务咨询（专注教育行业销售全方位咨询服务）。线下校区集中集中在青浦，松江，闵行三个区。

百福润财税咨询秉承专业、正直、高效的核心价值观，为企业提供财税外包、财税顾问等服务，解答企业的财税相关问题，帮助企业防控财税风险，合理合法纳税筹划，做企业的成长伙伴。

Headquartered in Qingpu District, Shanghai, Shanghai JY Group is an entrepreneurial group company with four business divisions: the Personalized Department for High School Students (focusing on entrance examination for secondary school or college, with nearly 200 staff members); the Children's Department of Beita School (focusing on high-end evening care + weekend math class, 1 + 1 mode); the JY Running Youth Camp Education Department (focusing on research and study, summer and winter camps, and sports training for children of 3 - 18 years); the JY Business Consulting unit (focusing on comprehensive consulting services covering education and sales). There are offline campuses in three Districts: Qingpu, Songjiang and Minhang.

Adhering to the core values of professionalism, integrity, and efficiency, Brighture has always been committed to providing enterprises with tax outsourcing, tax consultancy and other services, answering enterprises' tax related questions, helping enterprises prevent and control tax risks, rational and legal tax planning, and being a growth partner of enterprises.

P4  
与百福润的合作  
Working with Brighture

绩优教育  
JI YOU JIAO YU

1v1 1v2 1v6  
全科升学辅导

源于华师大，专注中高考

2020  
水陆空  
挑战夏令营

水上冒险——皮划艇——崖壁上的舞蹈——飞艇法  
空中探险——热气球——夏日严寒挑战——大冰洞

星辰“大海”在前方  
我们的奇遇开始啦

校长邦绩优校长招生特训营  
面谈销售&销售管理版块

5月13日 上海 实战

你将学到

模块一 顶级咨询师接单秘籍，面谈的得与失

- 1.掌握咨询信息采集方法与工具
- 2.三步分析家长需求与问题，让咨询公式化
- 3.有始有终，软硬兼施，推动家长顺利成交

模块二 销售会议的逻辑与形式

- 1.月度会议
- 2.一周三会
- 3.空巴会议

模块三 现场诊断

逐一解决面谈&销售管理难题

华东师范大学硕士 杜崇鑫  
北师大家庭教育指导师  
前精锐TOP Sales,个人单月销售业绩100W+  
亲自组建销售团队,团队成员业绩80W/月/人

前两期名额售罄 本期占位 立即扫码

Key Dates

线上沙龙：百福润财税青岛 2020 年第 4 期  
主题： 个人所得税汇算清缴政策盘点及解读  
时间：2020 年 5 月 15 日  
星期五 19:00 至 20:00

Online Salon: the 4th Brighture Salon in 2020  
Topic: Policy Interpretation for CIT final settlement  
Time: 19:00 to 20:00, May 15, 2020 (Friday)

## Brighture's answers to hot topics

**Q:** 企业和员工之间达成协议，由企业承担员工工资的个人所得税，该部分由企业负担的个人所得税企业是否可以扣除？

**A:** 按照《国家税务总局关于雇主为雇员承担全年一次性奖金部分税款有关个人所得税计算方法问题的公告》（国家税务总局公告 2011 年第 28 号）第四条的规定，“雇主为雇员负担的个人所得税款，应属于个人工资薪金的一部分。凡单独作为企业管理费列支的，在计算企业所得税时不得税前扣除。”因此企业承担员工工资的个人税，通过“应付职工薪酬”科目核算的，属于工资薪金的一部分，可以从税前扣除；未通过“应付职工薪酬”科目核算，单独计入费用的不得从税前扣除。

**Q:** In the event where there is an agreement between a business entity and its employee whereby the entity shall bear the individual income tax of the employee's salary, is the individual income tax born by the business entity deductible by the entity?

**A:** Clause 4 of the “Public Circular of the State Administration of Taxation for Calculation of Individual Income Tax on Employer's Contribution to the Individual Income Tax on Employee's One-Off Annual Bonus (SAT PUBLIC CIRCULAR [2011] No. 28)” stipulated that “The individual income tax of the employee which is born by the employer shall be a part of the individual's salary. Where it is separately paid as an enterprise overhead, it shall not be deducted before the calculation of corporate income tax.” Therefore, where a business bears the individual income tax of the employee's salary, the tax is a part of the salary and can be deducted before the calculation of corporate income tax if it is accounted under "salary payables"; but it is not deductible if it is charged into “Expenses” and is not accounted under "salary payable".

## 百福润财税同仁司龄：

- 郗富云（客户发展部）  
-入司 10 周年
- 兰泽华（国内一部，中级会计师）  
-入司 9 周年
- 刘全蓉（客户发展部）  
-入司 7 周年
- 陈琪（运营支持部）  
-入司 4 周年
- 李永慧（日本部）  
-入司 2 周年
- 孙梅鑫（城阳公司）  
-入司 1 周年

## Work Anniversary at Brighture:

- Sherry Xi (Customer Development Dept.)  
-10 years
- Cherries Lan (Chinese Dept.1, Intermediate Accountant)  
-9 years
- Rita Liu (Customer Development Dept.)  
-7 years
- Camille Chen (Operation Support Dept.)  
-4 years
- Eva Li (Japanese Dept.)  
-2 years
- May Sun (Chengyang Office.)  
-1 year

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