



本期目录
 财税新政 P1-2
 公司新闻 P3-4
 百福润财税解答客户热点问题 P5

Contents
 New Tax Regulations P1-2
 Brighture News P3-4
 Brighture's answers to hot topics P5

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. 为进一步推进我国“**税收法定**”的进程, 十三届全国人民代表大会常务委
员会第二十一次会议通过了《**中华人民共和国城市维护建设税法**》, 文件规定:

(1) 在中华人民共和国**境内**缴纳**增值税、消费税**的单位和**个人**, 为**城市维护建设税**的**纳税人**。

(2) 城市维护建设税以**纳税人依法实际缴纳的增值税、消费税税额**为**计税依据**。城市维护建设税的**计税依据**应当**按照规定扣除期末留抵退税退还的增值税税额**。

(3) 对**进口货物**或者**境外单位**和**个人**向境内销售**劳务、服务、无形资产**缴纳的**增值税、消费税**税额, **不征收城市维护建设税**。

(4) **税率**: **纳税人所在地在市区**的, **税率为 7%**; **纳税人所在地在县城、镇的**, **税率为 5%**; **纳税人所在地不在市区、县城或者镇的**, **税率为 1%**。

(5) **本法自 2021 年 9 月 1 日起施行**。

1. In order to promote "law-based taxation" in China, the 21st Session of the Standing Committee of the 13th National People's Congress adopted the "Law of the People's Republic of China on Urban Maintenance and Construction Tax", which provides that:

(1) Entities and individuals who pay VAT and consumption tax **within the territory of the People's Republic of China** shall be the **payers of urban maintenance and construction tax**.

(2) The urban maintenance and construction tax shall be based on the VAT and consumption tax **actually paid by the taxpayer**. From the tax base for urban maintenance and construction tax **shall be deducted the VAT Input Balance Rebate at the end of the tax period in accordance with regulations**.

(3) **No urban maintenance and construction tax** shall be levied on imported goods, or on the VAT and consumption tax paid by overseas entities and individuals for the sales of labor services, services and intangible assets within China.

(4) Tax rate: If the taxpayer is located in urban area, the tax rate shall be **7%**; If the taxpayer is located in a county seat or town, the tax rate shall be **5%**; If the taxpayer is not located in an urban area, county seat or town, the tax rate shall be **1%**.

(5) This Law shall go into effect as of **September 1, 2021**.

2. 第十三届全国人民代表大会常务委员会第二十一次会议，同时通过了《中华人民共和国契税法》，文件规定：

(1) 在中华人民共和国境内转移土地、房屋权属，承受的单位和个人为契税的纳税人，转移房屋权属，是指如下行为：土地使用权出让；土地使用权转让，包括出售、赠与、互换；房屋买卖、赠与、互换。以作价投资（入股）、偿还债务、划转、奖励等方式转移土地、房屋权属的，应当依照本法规定征收契税。

(2) 税率为 3%至 5%。

(3) 如下情形，免征契税：

①非营利性的学校、医疗机构、社会福利机构承受土地、房屋权属用于办公、教学、医疗、科研、养老、救助；

②婚姻关系存续期间夫妻之间变更土地、房屋权属；

③法定继承人通过继承承受土地、房屋权属；

(4) 契税的纳税义务发生时间，为纳税人签订土地、房屋权属转移合同的当日，或者纳税人取得其他具有土地、房屋权属转移合同性质凭证的当日。纳税人应当在依法办理土地、房屋权属登记手续前申报缴纳契税。

(5) 在依法办理土地、房屋权属登记前，权属转移合同、权属转移合同性质凭证不生效、无效、被撤销或者被解除的，纳税人可以向税务机关申请退还已缴纳的税款，税务机关应当依法办理。

(6) 本法自 2021 年 9 月 1 日起施行。

2. the 21st Session of the Standing Committee of the 13th National People's Congress adopted the "Law of the People's Republic of China on Deed Tax", which provides that:

(1) Where a transfer of ownership of land and housing takes place within the territory of the People's Republic of China, **the entity or individual receiving the transfer is a deed tax payer.** A transfer of ownership of housing shall mean the following acts: sell of land-use right; transfer of land-use right, including sell, gift and exchange; house sale, gift, and exchange. **Where the ownership of land or housing is transferred as investment (equity investment), repayment of debts, allocation or award, deed tax shall be levied under this Law.**

(2) **The tax rate shall be 3% - 5%.**

(3) **Deed tax shall be exempted in any of the following circumstances:**

① The receiving party is **a non-profit school**, medical institution, social welfare institution, and the purpose of the land or housing rights is for office, teaching, medical activity, scientific research, elderly care and asylum;

② **Change of ownership of land or house between husband and wife during the period of marriage;**

③ **A legal heir inherits the ownership of land and houses;**

(4) The time when the taxpayer is obliged to pay deed tax shall be **the date on which the contract of transfer of land and housing ownership is signed**, or the date on which the taxpayer obtains other certificates of the nature of the contract of transfer of land and housing ownership. The taxpayer shall declare and pay deed tax before completing the formalities of land and housing ownership registration.

(5) Where the transfer contract of ownership or the certificate of the nature of the transfer contract of ownership fails to become effective, is invalid, cancelled or dissolved before the registration of the ownership of land or housing, the taxpayer may apply to the tax authorities **for the refund** of the deed tax already paid, and such application shall be appropriately handled by the tax authorities.

(6) This Law shall go into effect as of **September 1, 2021.**

2020年8月28日14:00至16:00, 百福润财税青岛公司在市南办公室举行了2020年第7期老板沙龙活动, 沙龙主题为“股权架构设计与调整”。

本期老板沙龙由百福润财税咨询事务所欧美部总经理 Susan 老师主讲, Susan 老师拥有中国及澳大利亚两国律师资格, 曾任世界五百强企业美国国家乐氏公司东南亚及大华区的法务总监等, 不仅有数十年的法律从业经验, 而且有多年的企业经营和管理经验, 在公司企业管理、架构设计、法律风险控制方面有独到的服务理念。

Susan 老师从法律思维、税务思维、商业思维 3 个维度, 主要对股权架构的种类、境内基本股权架构的区别和作用、股权架构的设计和调整、股权架构的其他问题等 4 个方面进行了分享。

(1) 公司股权架构的种类: 分为境内股权架构和涉外股权架构; 其中, 境内股权架构分为自然人直接架构、持股公司间接架构、有限合伙间接架构、混合架构。

(2) 自然人直接架构: 自然人股东直接出资投资设立实体运营公司, 基本上中国老板创业初期大都选择这种架构。

当然, 这种架构也有一定的弊端:

①不利于老板自身财富安全; ②公司和老板双重财务风险; ③阻碍信息化管理; ④再投资资金受限; ⑤公司不敢上市; ⑥容易导致股东矛盾。

(3) 持股公司间接架构: 投资设立实体公司前, 自然人股东先成立一家持股公司, 再由持股公司投资设立实体运营公司; 持股公司又叫持股运营平台, 持股运营平台不做任何经营业务, 唯一的目的是对外投资。

Brighture's 7th Salon for 2020 was held from 14:00 to 16:00 on August 28, 2020 in Qingdao Shinan Office under the theme of "Equity structure design and adjustment".

The resource person for this event was Susan, General Manager of European and American Department of Brighture, who has lawyer's qualification in both China and Australia, and was the Legal Director for South-East Asian and Grant China Region of Kellogg, one of the Fortune 500. With decades of legal practices and experiences in business operation and administration, she has the original concept of service in company management, equity structure design, legal risk prevention and control.

She delivered the lecture from legal, taxation and business aspects, covering types of ownership structure, differences and functions of the domestic basic ownership structure, design and adjustment of the ownership structure, and other problems of the ownership structure.

(1) **Types of the company equity structure:** there are domestic equity structure and foreign equity structure; among them, domestic equity structure can be divided into direct structure of natural person, indirect structure of holding company, indirect structure of limited partnership and mixed structure.

(2) **Natural person direct structure:** Natural person shareholders directly invest in entity operating company, which is generally adopted by Chinese entrepreneurs in the early stage of business start-up. However, there are drawbacks to this structure such as:

① Not conducive to the financier's wealth security; ②The company and the financier take double financial risk; ③Not conducive to information-based management; ④Reinvestment funds are restricted; ⑤Companies are afraid to go public; ⑥Easily lead to shareholder conflicts.

(3) **Indirect structure of holding company:** Prior to the establishment of an entity company, natural person shareholders first establish a holding company, which in turn invest in an entity operating company; The shareholding company is also called shareholding operating platform, which does not do any business at all, and its sole purpose is to invest in other business entities.

这种股权架构的优点：

①分红免税；②再投资资金池及资金周转站；③转增资本，享受免税待遇；④实体公司注销，股东投资损失可以在企业所得税税前扣除。

(4) 股权架构的设计要充分考虑持股目的（资本战略），持股目的不同，股权架构的形式也不同。在模糊的资本战略下，可以先注册自然人直接架构，以后根据公司发展的需要，再进行股权架构的调整。一般来说，从自然人直接架构调整为持股公司间接架构的时机是在公司引入投资人或出现净利润之前。

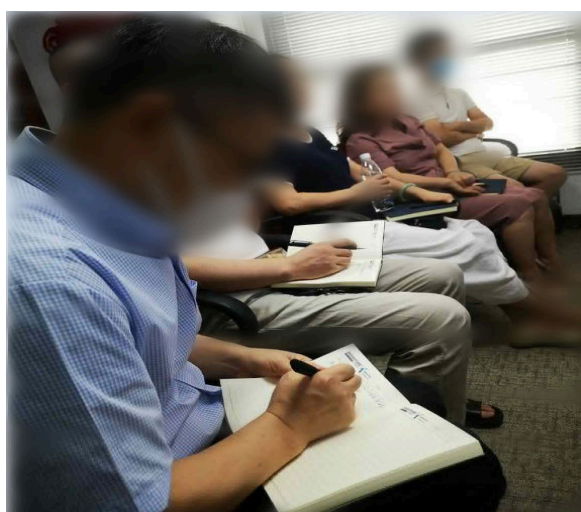
百福润财税作为专业的服务机构，可以根据企业的发展战略、业务模式、组织架构，从法律、财务、管理三个维度综合考虑，提供股权架构设计和调整方案，并将方案落地实施，让股东既掌握控制权，又能合理合法降低税负。

The advantages of this equity structure are:

①Dividends are tax-free; ②Serve as capital pool and capital turnover station reinvestment; ③ When transferring and increasing capital, it enjoy duty-free policy; ④When the entity company is de-registered, the shareholder investment loss may be deducted before tax from the corporate income tax.

(4) In designing shareholding structure, the shareholding purpose (capital strategy) should be taken into account. Different shareholding purposes require different forms of shareholding structures. Under an ambiguous capital strategy, direct structure of natural person can be considered at the beginning, and then be adjusted to equity structure according to the needs of the company's development. Generally speaking, the point of time to change from direct structure of natural person to indirect structure of holding company is before the company introduces investors or generates net profit.

As a professional service agency, Brighture provides equity structure design and adjustment scheme according to the enterprise's development strategy, business model and organizational structure taking into account legal, financial and managerial concerns, and provides assistance in the implementation of the plan to enable shareholders control their business at minimum tax burden.



Key

线下沙龙：百福润财税2020年
第8期老板沙龙

主题：小微企业纳税筹划方案

Date

时间：2020年9月24日周四 19:00 至
20:00

Offline Salon: The 8th Brighture Salon in 2020

Topic: Tax planning for small and micro enterprises

Time: 19:00-20:00, September 24,2020(Thursday)

百福润财税解答客户热点问题 Brighture's answers to hot topics

Q: 我司将其自有房屋无偿提供给全资子公司使用, 如何缴纳城建税?

A: 根据《财政部、国家税务总局关于全面推开营业税改征增值税试点的通知》(财税〔2016〕36号)(附件1:《营业税改征增值税试点实施办法》)第十四条规定: 单位或者个体工商户向其他单位或者个人无偿提供服务(用于公益事业或者以社会公众为对象的除外), 应视同销售服务、无形资产或者不动产。贵司将其自有房屋无偿提供给全资子公司使用, 应当视同销售缴纳增值税。城建税是增值税和消费税的附加税, 所以只要实际缴纳了增值税, 就需以实际缴纳的增值税为计税依据, 按规定缴纳城建税。

Q: Our company allows its wholly-owned subsidiary use the houses owned by the company free of charge. How should the urban maintenance and construction tax be paid?

A: According to article 14 of The Notice of the Ministry of Finance and the State Administration of Taxation on the Pilot Implementation of Value-added Tax Reform (CAISHUI [2016] No. 36) (Annex 1: Implementation Measures for Pilot Value-added Tax Reform): Entities or individual business households providing free services to other entities or individuals (except for those used for public welfare or those targeting the public) shall be regarded as sales of services, intangible assets or immovable property. The grant by your company of its own houses to a wholly-owned subsidiary free of charge shall be regarded as sales and pay VAT accordingly. Since urban construction tax is surtax to VAT and consumption tax, therefore, so as long as value-added tax is actually paid, urban construction tax needs to be paid based on the value-added tax actually paid.

P5 百福润财税同仁 司龄:

- 李峰 (运营部)
- 入司 14 周年
- 张晓韵 (国内部)
- 入司 9 周年

Work Anniversary at Brighture:

- Jessica Li (Operation Dept.)
- 14 Years
- Amy Zhang (Chinese Dept.)
- 9 Years

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

免责声明: 【BRIGHTURE】Newsletter 仅供阅读者参考,
具体以相关法规及当地行政机关判定结果为准。

Disclaimer: BRIGHTURE Newsletter is for reference only. Please rely on
the relevant laws, regulations and the decisions by local administrations.

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

www.brighture.com