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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. 经国务院批准, 财政部、海关总署、税务总局发布《关于因新冠肺炎疫情不可抗力出口退运货物税收规定的公告》(2020年第41号), 公告如下:

1. Upon the approval of the State Council, the Ministry of Finance, the General Administration of Customs and the State Administration of Taxation issued the Circular on the Tax Provisions on Export Returned Goods under Force Majeure of COVID-19 [(2020) No. 41], to read as follows:

(1) 对自2020年1月1日起至2020年12月31日申报出口, 因新冠肺炎疫情不可抗力原因, 自出口之日起1年内原状复运进境的货物, 不征收进口关税和进口环节增值税、消费税, 出口时已征收出口关税的, 退还出口关税。

(1) Import duties, VAT and excise will not be levied on goods returned in their original state into the country within one year from the date of export (from January 1, 2020 to December 31, 2020) due to the Force Majeure of COVID-19. Where export duties have been levied at the time of export, the same shall be refunded.

(2) 对符合第一条规定的货物, 已办理出口退税的, 按现行规定补缴已退(免)增值税、消费税税款。

(2) With respect to the goods conforming to the provisions of Article 1 and the export duties of which have been refunded, VAT and excise shall be paid in full according to the prevailing provisions.

(3) 自2020年11月2日起, 符合第一条规定的退运货物申报进口时, 企业向海关申请办理不征税手续的, 应当事先取得主管税务机关出具的出口货物已补税(未退税)证明。

(3) With effect from 2 November 2020, where an enterprise applies to the Customs for non-collection of duties on the export returned goods conforming to the provisions of Article 1 when declaring import, it shall obtain in advance a certificate issued by the competent tax authorities that the duties for the export goods have been duly paid (without tax refund).

(4) 自 2020 年 1 月 1 日起至 2020 年 11 月 2 日, 符合第一条规定的退运货物已征收的进口关税和进口环节增值税、消费税, 依企业申请予以退还。

2. 为充分发挥以工代训政策作用, 更大力度支持企业以训稳岗、以训扩岗, 山东省人力资源社会保障厅会同省财政厅印发《关于进一步加大以工代训力度支持企业稳岗扩岗的通知》(鲁人社函〔2020〕78号), 文件规定:

(1) 2020 年 1 月至 2020 年 12 月, 中小微企业新吸纳就业困难人员、零就业家庭成员、离校两年内高校毕业生(含专科、高职毕业生)、登记失业人员、我省及来我省就业建档立卡贫困劳动力、离校 2 年内技工院校及特殊教育院校职业教育类毕业生(新吸纳时间以办理就业登记或社保登记较早时间为准)就业, 组织开展以工代训的, 按吸纳人数给予企业每月 500 元/人、最长 6 个月的职业培训补贴。

(2) 困难企业以工代训补贴: 根据以工代训人数给予企业每月 500 元/人、最长 6 个月的补贴, 单个企业在政策执行期内最高补贴 30 万元。困难企业认定标准: 2020 年 1—5 月, 企业当月营业收入(以提供给税务部门数据为准)较 2019 年平均值(2019 年新成立企业不足一个完整年度的, 按成立月份数平均计算)下降 50%及以上; 2020 年 6—12 月, 企业当月营业收入(以提供给税务部门数据为准)较 2019 年平均值下降 20%及以上。对受疫情影响较大的外贸、住宿餐饮、文化旅游、交通运输、批发零售行业, 补贴范围扩大到大型企业, 单个企业在政策执行期内最高补贴 200 万元。

(4) From 1 January 2020 to 2 November 2020, import duties, import VAT and excise levied on the returned goods conforming to the provisions of Article 1 shall be refunded upon the application of the exporter.

2. The Notice on the Support for Enterprises to Stabilize and Expand Employment through On-the-job Training (Lu Ren She Letter [2020] No. 78) was jointly issued by Shandong Provincial Department of Human Resources and Social Security and the Provincial Department of Finance in order to implement the policy of on-the-job training and to support businesses to stabilize and expand employment through training. It provides that:

(1) From January 2020 to December 2020, small, medium and micro sized enterprises that newly recruit (the earlier registration for employment or social security shall prevail) people with difficulty in finding jobs, members of zero-employment families, college (including junior college and vocational college) graduates within two years after graduation, registered unemployed, poor labor force of Shandong Province and those who came to Shandong Province and filed for employment, graduates of vocational education from technical and special education institutions within two years after graduation, and carry out On-the-job Training for the aforesaid, shall be given a vocational training subsidy of RMB 500 person/month for a maximum of 6 months.

(2) The vocational training subsidy for troubled businesses is RMB 500 person/month for a maximum of 6 months, subject to a cap of RMB 300,000 for a single troubled business during the effective policy period. Criteria for troubled businesses: From January to May, 2020, monthly operating income of the enterprise (subject to the data provided to the tax authorities) was at least 50% lower than the average in 2019 (where an enterprise is established less than one full year in 2019, it shall be calculated as per the average of the months of establishment); from June to December 2020, monthly operating income of the enterprise (subject to the data provided to the tax authorities) was at least 20% lower than the 2019 average. For businesses in foreign trade, accommodation, catering, cultural tourism, transportation, wholesale and retail industries that have been greatly affected by the pandemic, the subsidy is expanded to cover large-size enterprises, with a maximum of RMB 2 million for a single enterprise during the effective period of the policy.

2020年11月27日14:00至16:00, 百福润财税在一家咖啡吧举行了2020年第10期老板沙龙活动, 沙龙主题为“股权激励”。

本期老板沙龙由百福润财税欧美部总经理 Susan 老师主讲, Susan 老师是澳大利亚法学博士, 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乐氏公司东南亚及大中华区的法务总监等, 不仅有数十年的法律从业经验, 而且有多年的企业经营管理经验和内部风险防控的实战经验。

Susan 老师从人力资源思维、财务思维、法律思维、管理思维 4 个维度, 主要对股权激励“是什么、为何做、怎么做”等 3 个方面进行了分享。

(1) 股权激励是什么?

它是将公司**股权**或者**股份的收益权**以某种方式授予企业的**中高层管理人员**和**业务、技术骨干**, 使他们**参与决策、分享收益、承担风险**, 形成**权利和义务相互匹配的所有权、收益权、控制权和**管理权关系, 从而**激励员工**为公司长期发展服务的一种制度安排。

做股权激励时, 经营者需要思考: 如何将薪资制度的短期利益、项目目标的中期利益以及股权激励的长期利益相结合。公司可以采用渐进式的股权激励步骤, 从虚拟股权过渡到**注册登记的实股**。

(2) 为什么要做?

现在已经从打工时代进入了**合伙人时代**, 通过股权激励可以将**员工的利益**和**公司的利益**进行捆绑, 激发**员工的主人翁意识**, 激发其**主动性和创造性**, 以促进公司发展。

The 10th Brighture Manager Salon for 2020 was held from 14:00 to 16:00 on November 27, 2020 in a coffee house under the theme of “Equity Incentives”.

The resource person for this event was Susan, Australian Doctor of Law with Australian and Chinese qualification of attorney, former Manager of Legal Affairs for South-East Asian and Great China Region of Kellogg's, an American Fortune 500 business. She has decades of experiences as legal practitioner as well as in business management and internal risk control.

The lecture was composed of three aspects, namely, “what, why and how” in four sides, i.e., resources, finance, law and management.

(1) What is equity incentive?

It is an institutional arrangement to grant the company's equity or claims of the stocks to the middle and senior management personnel and business and technical backbone of the enterprise in a certain way, so as to enable them to participate in decision-making, to share the benefits and take the risks, and to make the ownership, right to earnings, control and management commensurate with the obligations, thus motivating employees to serve the long-term development of the company.

It is imperative to consider comprehensively the short-term benefits of the salary system, the medium-term benefits of the project and the long-term benefits of the equity incentives. Companies can adopt progressive equity incentive step by step from virtual equity to registered real equity.

(2) Why do we need equity incentive?

We are already in an era of partner instead of laborer. Equity incentive can bind the interests of employees with those of the company, and stimulate the employees' sense of ownership, their initiative and creativity for the development of the company.

(3) How to design an equity incentive plan?

First, we need to carry out company investigation and diagnosis, which is followed by the design of the equity incentive plan and the implementation thereof.

(3) 如何做？

首先进行企业调研、诊断；然后设计股权激励方案；再将方案落地实施。股权激励方案的核心要素有：

定人：选择认同事业、能独当一面，有渡人之心与独特能力的关键人才；

定股：根据情况选择虚拟股权、期权、注册股等股权激励的工具；

定量：首次激励总额不超过 20%的比例，逐步释放。给每位激励对象的股权数量要结合其岗位的重要性及贡献值确定；

定价：可以根据企业的类型与发展阶段选择“净资产、市盈率、用户数、市梦率”等方式进行定价；

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，从人事、法律、财务、管理四个维度综合考虑，为企业量身定制股权激励方案，并协助将方案落地实施，让企业后顾之忧。

The core elements of the equity incentive plan include:

Determination of individuals: Select key talented individuals who identify with company objectives, can perform duties independently, and have the heart to cultivate colleagues, and have other unique abilities;

Determination of instruments: Choose among virtual equity, options, registered shares and other equity incentive tools;

Determination of amount: The total amount of the first incentive does not exceed 20% of the total, which is gradually released, and the amount to each individual should be based on the importance of his position and contribution;

Determination of price: Select among the "net assets, P/E ratio, number of users, and price-to-whatever-ratio" for pricing

As a professional service agency, Brighture can customize equity incentive plan for enterprises based on their development strategy, business model and organizational structure, taking into account the four aspects of personnel, law, finance and management, and assist in the execution of the plan, and resolve every problem that may ensue.

P4
百福润财税
青岛
老板
沙龙
Brighture
Salon in
Qingdao



Key
Date

线上沙龙：百福润财税2020年
第11期老板沙龙

主题：教老板看懂财务报表

时间：2020年12月18日周五 14:00
至 16:00

Online Salon: The 11th Brighture Salon in 2020
Topic: Teach the boss to read the financial
statements

Time: 14:00-16:00, December 18, 2020 (Friday)

百福润财税解答客户热点问题

Brighture's answers to hot topics

Q: 我贸易公司员工较多，企业运营分布点多面广，一年中总有意想不到的突发事件发生，为了减少生命财产损失，公司在购买基本社会保险的基础上，又为员工购买了人身意外险。我们购买的人身意外险能否在企业所得税税前扣除？

A: 贵司为员工购买的人身意外险属于“商业保险”不能在企业所得税税前扣除。根据《企业所得税法实施条例》第三十六条规定：除企业依照国家有关规定为特殊工种职工支付的人身安全保险费和国务院财政、税务主管部门规定可以扣除的其他商业保险费外，企业为投资者或者职工支付的商业保险费，不得扣除。

提示：如果企业有为特殊工种提供的人身意外险，可以单独列出，在税前扣除。

Q: Our trading company purchased personal accident insurance for employees in addition to the basic social insurance. Can the personal accident insurance we bought be deducted before the corporate income tax?

A: The personal accident insurances purchased by your company for employees are commercial insurances in nature, which cannot be deducted before corporate income tax. However, Article 36 of the Regulations on the Implementation of the Corporate Income Tax Law says: The commercial insurance premium paid by an enterprise for investors or employees may not be deducted, except for the personal safety insurance premium paid by the enterprise for employees of special types of work and other commercial insurance premiums ratified by relevant provisions of competent financial and tax authorities under The State Council.

Tip: If the enterprise provides personal accident insurance for employees in special positions, it can be listed separately and deducted before tax.

P5

百福润财税同仁

本月司龄：

- 任晓红（客户关怀部）
-入司 14 周年
- 杜修云（国内二部）
-入司 11 周年
- 张瑜峰（日本部）
-入司 9 周年
- 甘彩霞（欧美二部）
-入司 7 周年
- 殷淑芳（欧美一部）
-入司 4 周年
- 刘方圆（国内一部）
-入司 3 周年

Work Anniversary at Brighture in this month:

- Ruby Ren (Customer Development Dept.)
- 14 Years
- Caroline Du (Chinese Dept.2)
-11Years
- Yuhou Zhang (Japanese Dept.)
-9Years
- Alice Gan (English-speaking Dept.2)
-7Years
- Jannie Yin (English-speaking Dept.1)
-4Years
- Anna Liu (Chinese Dept.1)
-3Years

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