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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. 为减轻市场主体收费负担, 优化营商环境, 山东省财政厅发布了《关于免征地方水利建设基金有关事项的通知》{鲁财税(2021)6号}, 文件规定:

(1) 自 2021 年 1 月 1 日起, 我省免征地方水利建设基金, 即对本省行政区域内缴纳增值税、消费税的企事业单位和个体经营者, 其地方水利建设基金征收比例, 由原按增值税、消费税实际缴纳额的 1% 调减为 0。

(2) 符合本通知规定的免征条件, 缴费人在本通知印发之日前已缴费的, 予以退还。

(3) 免征该基金后, 相关水利工程建设投入, 按照事权与支出责任相适应的原则, 由各级财政给予经费保障。

1. To reduce the burden on market entities and improve business environment, **Shandong Provincial Department of Finance issued the Notice on Matters Concerning Exemption of Local Water Conservancy Construction Fund (Lu Caishui [2021] No. 6), which stipulates:**

(1) **Effective January 1, 2021, local water conservancy construction funds will be exempted in Shandong Province. That is to say, the local water conservancy construction funds to be paid by enterprises, public institutions and individual business operators who pay VAT and consumption tax within the administrative regions of this province will be reduced from 1% of the actual amount paid for VAT and consumption tax to zero.**

(2) Any taxpayer who meets the exemption conditions set forth herein and has paid the aforesaid fund prior to the issuance hereof shall be refunded.

(3) After the exemption of the fund, the relevant investment in water conservancy project construction shall be guaranteed by the financial authorities at all levels on the principle of commensurate authority and expenditure.

2. 为切实维护纳税人合法权益，国家税务总局发布《关于办理 2020 年度个人所得税综合所得汇算清缴事项的公告》（国家税务总局公告 2021 年第 2 号），文件规定：

（1）2020 年度终了后，居民个人需要汇总 2020 年 1 月 1 日至 12 月 31 日取得的工资薪金、劳务报酬、稿酬、特许权使用费等四项所得的收入额，年度汇算不涉及财产租赁等分类所得，以及纳税人按规定选择不并入综合所得计算纳税的全年一次性奖金等所得。

应退或应补税额=[（综合所得收入额-60000 元-“三险一金”等专项扣除-子女教育等专项附加扣除-依法确定的其他扣除-捐赠）×适用税率-速算扣除数]-2020 年已预缴税额

（2）如下纳税人不需要办理年度汇算清缴：①年度汇算需补税但综合所得收入全年不超过 12 万元；②年度汇算需补税金额不超过 400 元；③已预缴税额与年度应纳税额一致或者不申请退税。

（3）如下纳税人需要办理年度汇算清缴：①已预缴税额大于年度应纳税额且申请退税；②综合所得收入全年超过 12 万元且需要补税金额超过 400 元的。

（4）年度汇算时间为 2021 年 3 月 1 日至 6 月 30 日。在中国境内无住所的纳税人在 2021 年 3 月 1 日前离境的，可以在离境前办理年度汇算。

（5）纳税人、代办年度汇算的单位，需各自将年度汇算申报表以及纳税人综合所得收入、扣除、已缴税额或税收优惠等相关资料，自年度汇算期结束之日起留存 5 年。

2. In order to protect the legitimate rights and interests of taxpayers, the State Administration of Taxation issued the **Circular on Final Settlement of Individual Income Tax Based on Comprehensive Income in 2020 (SAT CIRCULAR [2021] No. 2)**, which provides:

(1) At the end of the 2020 fiscal year, individual residents shall sum up their income from **wages and salaries, remuneration for services, remuneration for contributions and royalties derived in the fiscal year beginning January 1, 2020 and ending December 31, 2020**, excluding classified incomes such as property lease and one-off annual bonus which taxpayers choose not to be incorporated into the comprehensive income for tax calculation.

Tax refundable or payable = [(Comprehensive income - 60,000 Yuan - "Three social insurances and housing fund" and other special deductions - Special additional deductions for children's education etc. - Other statutory deductions - Donations) × Applicable tax rate - Amount of quick deductions] - Prepaid tax in 2020

(2) The following taxpayers are not required to go through the annual final settlement:① Those who need to pay tax in the final settlement, but their annual comprehensive incomes are not more than 120,000 Yuan; ② The amount of tax to be paid in annual final settlement does not exceed 400 Yuan; ③ The pre-paid tax is the same as the annual tax payable or no application is submitted for refund.

(3) The following taxpayers are required to go through the annual final settlement:①The pre-paid tax is more than the annual tax payable and application is submitted for refund; ② His annual comprehensive income is more than 120,000 Yuan and the amount of tax payable in annual final settlement exceeds 400 Yuan.

(4) The annual settlement shall be handled from **March 1 to June 30, 2021**. Taxpayers without domicile in the People's Republic of China who leave China before March 1, 2021 may go through annual settlement before departure.

(5) Taxpayers and agencies that handle the annual settlement shall keep their settlement statements and relevant information such as taxpayers' comprehensive income, deductions, **tax paid or tax preferences for five years starting from the end of the settlement period**.

2021年02月25日19:00至20:00，百福润财税通过直播的方式举行了2021年第2期老板沙龙活动，沙龙主题为“2020年个人所得税汇缴政策盘点及解读”。

本期老板沙龙由百福润财税上海部经理、中级会计师宋士青老师主讲，宋老师在百福润财税有7年工作经验，曾为多种类型企业的管理层分享财税课程，提供纳税筹划服务。

宋老师从如何判断是否需要汇算清缴、汇算清缴税前扣除项目及注意事项3个方面进行了分享。

1. 汇算清缴的范围

(1) 居民个人取得工资、薪金、劳务报酬、稿酬、特许权使用费所得，按纳税年度合并计算个人所得税。

非居民个人取得工资、薪金、劳务报酬、稿酬、特许权使用费所得，按月或者按次分项计算个人所得税，不参与汇算清缴。

(2) 经营所得、利息股息红利所得、财产转让所得、财产租赁所得、偶然所得、一次性补偿收入、不并入综合所得的全年一次性奖金不属于个人综合所得汇算清缴的范围。

2. 汇算清缴税前扣除项目

综合所得汇算清缴可享受的税前扣除项目包括基础减除费用及专项扣除、专项附加扣除、依法确定的其他扣除和符合条件的公益慈善事业捐赠。

3. 汇算清缴注意事项

(1) 在做综合所得汇算清缴工作之前，纳税人需要做好以下准备工作：

The 2nd Brighture Salon for 2021 was held through direct broadcast from 19:00 to 20:00 on February 25, 2021 under the theme of “Review and interpretation of 2020 individual income tax annual settlement policy”.

The resource person for this event was Eileen Song, Manager of Shanghai Department of Brighture, who has served Brighture for 7 years and provided lectures to management staff in various businesses and helped in tax planning for them.

The lecture covered 3 aspects: whether final settlement is required, pre-tax deductions and matters needing attention.

1. Scope of annual settlement

(1) **Income derived by individual residents from wages, salaries, remuneration for services, remuneration for contributions and royalties shall be calculated on a consolidated basis for the purpose of individual income tax of the fiscal year.**

Income derived by **non-resident** individuals from wages, salaries, remuneration for services, remuneration for contributions and royalties shall be calculated on a monthly or itemized basis for the purpose of individual income tax, and shall not be included in annual settlement.

(2) **Income from business operation, interests, dividends and bonuses, income from transfer of property, income from lease of property, contingent income, lump-sum compensation and one-time annual bonus that is not incorporated into the comprehensive income do not fall within the scope of individual comprehensive income for final settlement.**

2. Pre-tax deduction items

Pre-tax deductions from individual comprehensive income for final settlement include basic expense deductions, special deductions, special additional deductions, other statutory deductions and qualified public welfare and charity donations.

3. Matters needing attention

(1) **Before annual settlement of individual income tax, taxpayers need to prepare the following:**

- ① 了解自己的收入类型；
- ② 了解收入总额，已缴纳税额；

收入额 ≠ 实际取得的收入

工资薪金所得收入额 = 收入 * 100%

劳务报酬所得收入额 = 收入 * (1-20%)

特许权使用所得收入额 = 收入 * (1-20%)

稿酬所得收入额 = 收入 * (1-20%)

- ③ 确定已享受的专项扣除及专项附加扣除；预缴时未扣除或者未足额扣除的，可以在汇算清缴时足额扣除。

- ④ 了解汇算清缴的步骤；

- ⑤ 准备相关证明资料。

(2) 汇算清缴办理方式

纳税人可以通过自行办理、单位代办、委托汇缴等方式办理。

(3) 汇算清缴办理渠道

纳税人可以通过手机个人所得税APP、个人网上电子税务局、邮寄申报表到税务局、办税服务大厅等渠道办理。

个人综合所得税汇算清缴是一项专业性较高的工作，涉及到的税收政策点较多。熟练掌握应用相关政策，才能确保合规申报且充分享受各项优惠政策。百福润财税作为专业服务机构，可以与客户朋友充分沟通，传达相关政策，协助做好个人综合所得税汇算清缴工作。

- ① Understand the type of your income;

- ② Understand the total amount of income and the tax paid;

Income ≠ Income actually derived

Income from salaries and wages = income * 100%

Income from remuneration for services = income * (1-20%)

Income from royalties = Income * (1-20%)

Income from author's remuneration = Income * (1-20%) * (1-30%)

- ③ Determine the special deductions and special additional deductions already made; where the deductions are not made or made in full at the time of pre-payment, the deductions may be made in full at the time of final settlement.

- ④ Understand the steps for annual settlement;

- ⑤ Prepare relevant certifications.

(2) Modes of annual settlement

Taxpayers may elect to handle annual settlement by themselves, through their employers or entities, or through agencies.

(3) Channels for annual settlement

Taxpayers may handle the annual settlement through personal income tax APP on the phone, personal online electronic taxation platform, mailing the declaration forms to the tax authorities, or visit the tax service halls and so on.

The annual settlement of individual income tax involves many tax policies and requires professional skills and experiences. Only by mastering the relevant policies can we ensure compliance in declaration and fully enjoy preferential policies. As a professional service organization, we can actively communicate with customers and friends, convey relevant policies, and assist in the final settlement of individual income tax.

Key Dates

线下沙龙：百福润财税2021年第3期老板沙龙

主题：股东与企业之间的利益结算方式筹划

时间：2021年3月26日19:00至20:00

Offline Salon: The 3rd Brighture Salon in 2021
Topic: The planning for the settlement method between the shareholders and the enterprises

Time: 19:00-20:00, March 26, 2021

本月司龄：

- 臧玉芝（副总经理、中级会计师）
-入司 12 周年
- 郭阳（咨询审计二部、中级会计师）
-入司 10 周年
- 崔立静（欧美一部）
-入司 9 周年
- 张翠云（欧美三部、中级会计师）
-入司 9 周年
- 宋士青（上海部）
-入司 7 周年
- 姜梦娇（欧美二部）
-入司 2 周年

Work

Anniversary at Brighture in this month:

- Jade Zang(Vice-general Manager, Intermediate Accountant)
- 12 Years
- Sunny Guo(Consulting&Audit Dept 2, Intermediate Accountant)
- 10 Years
- Julie Cui (English-speaking Dept 1)
- 9 Years
- Martina Zhang (English-speaking Dept 3)
- 9 Years
- Eileen Song (Shanghai Dept.)
- 7 Years
- Patrica Jiang (English-speaking Dept 2)
- 2 Years

百福润财税解答客户热点问题

Brighture's answers to hot topics

Q: 我们是生产化妆品的企业，为了促进销售以及关心员工，经常会将产品用于市场推广、交际应酬、职工奖励或福利等用途，企业在实际核算时计入了相关费用，在企业所得税中是否需要确认收入？

A: 您需要在企业所得税中确认收入。根据《国家税务总局关于企业处置资产所得税处理问题的通知》（国税函(2008)828号）第二条规定，企业将资产移送他人的下列情形，因资产所有权属已发生改变而不属于内部处置资产，应按规定视同销售确定收入：(1)用于市场推广或销售。(2)用于交际应酬。(3)用于职工奖励或福利。(4)用于股息分配。(5)用于对外捐赠。(6)其他改变资产所有权属的用途。贵企业资产的权属已经发生改变，所以应确认收入。

Q: Ours is a factory producing cosmetics. Often our products are used for market promotion, society and entertainment, employee rewards or benefit, and so on, and relevant costs have been accounted. Shall we recognize income for the purpose of corporate income tax?

A: Your company must recognize income for the purpose of corporate income tax. Subject to Article 2 of the Notice of the State Administration of Taxation on the Treatment of Income Tax on Assets Disposal by Enterprises (SAT [2008] No. 828), where an enterprise transfers assets to others for the following purposes, such transfer are not internal disposal of assets due to the change of ownership of the assets, and shall be regarded as recognized sales according to regulations: (1) for market promotion; (2) for society and entertainment; (3) for employee rewards or benefit; (4) for distribution of dividend; (5) for donation; (6) for other purposes involving the transfer of asset ownership. In the incidents you mentioned above, the ownership of the assets has been transferred, therefore, income shall be recognized.

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