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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、2019年8月2日国务院下发《关于印发6个新设自由贸易试验区总体方案的通知》（国发[2019]16号），提出建立中国（山东）自由贸易试验区，印发《中国（山东）自由贸易试验区总体方案》。方案提出将山东自由贸易试验区努力建成贸易投资便利、金融服务完善、监管安全高效、辐射带动作用突出的高标准高质量自由贸易园区。

(1) 实施范围：

山东自贸试验区的实施范围 119.98 平方公里，涵盖三个片区：济南片区 37.99 平方公里，青岛片区 52 平方公里（含青岛前湾保税港区 9.12 平方公里、青岛西海岸综合保税区 2.01 平方公里），烟台片区 29.99 平方公里。

(2) 功能划分：

青岛片区重点发展现代海洋、国际贸易、航运物流、现代金融、先进制造等产业，打造东北亚国际航运枢纽、东部沿海重要的创新中心、海洋经济发展示范区，助力青岛打造我国沿海重要中心城市。

(3) 推进“证照分离”改革：

所谓“照”指的是工商部门颁发的营业执照，“证”则是各相关主管部门颁发的经营许可证。

1. The State Council released the “Notice on Issuance of the Master Plan for Six New Free Trade Pilot Zones” (GF[2019]No. 16) on August 2, 2019, proposing the setting up of China (Shandong) Free Trade Pilot Zone and the issuance of the “Master Plan for China (Shandong) Free Trade Pilot Zone”. The Plan proposes that Shandong Pilot Free Trade Zone (SPFTZ) should be built into a high standard and high quality free trade zone which facilitates trade and investment, provides perfect financial services under safe and efficient supervision, and has prominent radiating and driving effect.

(1) Scope of SPFTZ:

Covering an area of 119.98 km², Shandong Pilot Free Trade Zone is composed of three sections: Jinan Section (37.99 km²), **Qingdao Section (52 km², including Qingdao Qianwan Bonded Port, 9.12 km² and Qingdao West Coast District Comprehensive Bonded Area, 2.01 km²)**, and Yantai Section (29.99 km²).

(2) Functions:

Qingdao Section will focus on modern ocean, international trade, shipping logistics, modern finance and advanced manufacture, and will build an international shipping hub in Northeast Asia, an important innovation center in the east coast, a demonstration zone for marine economic development, and help Qingdao to build itself into an important coastal central city in China.

(3) Reform of “separation of license and permit”

“License” refers to the business license issued by the Administration for Industry and Commerce, while “permit” refers to the operation permit issued by competent authorities.

自贸区将承担证照分离改革先行先试的任务，在放管服、市场准入、证照分离等相关领域进行制度创新，并推进负面清单实验。这一场商事制度改革关乎中国的营商环境的改善，而营商环境改善的主要目标是逐步与国际接轨，服务于中国扩大开放的事业，通过与国际规则对接，引入更多外资企业，推动市场高质量竞争。

(4) 深入推进投资自由化便利化：

全面落实外商投资准入前国民待遇加负面清单管理制度。

2、为进一步推进制造业高质量发展，财政部、税务总局下发《关于明确部分先进制造业增值税期末留抵退税政策的公告》（财政部 税务总局公告 2019 年第 84 号），规定：

(1) 自 2019 年 6 月 1 日起，同时符合以下条件的部分先进制造业纳税人，可以自 2019 年 7 月及以后纳税申报期向主管税务机关申请退还增量留抵税额：

- ①增量留抵税额大于零；
- ②纳税信用等级为 A 级或者 B 级；
- ③申请退税前 36 个月未发生骗取留抵退税、出口退税或虚开增值税专用发票情形；
- ④申请退税前 36 个月未因偷税被税务机关处罚两次及以上；
- ⑤自 2019 年 4 月 1 日起未享受即征即退、先征后退(退)政策。

(2) 本公告所称部分先进制造业纳税人，是指按照《国民经济行业分类》，生产并销售非金属矿物制品、通用设备、专用设备、计算机、通信和其他电子设备销售额占全部销售额的比重超过 50%的纳税人。

(3) 部分先进制造业纳税人当期允许退还的增量留抵税额，按照以下公式计算：

允许退还的增量留抵税额=增量留抵税额×进项构成比例。进项构成比例，为 2019 年 4 月至申请退税前一税款所属期内已抵扣的增值税专用发票(含税控机动车销售统一发票)、海关进口增值税专用缴款书、解缴税款完税凭证注明的增值税额占同期全部已抵扣进项税额的比重。

The Free Trade Zone will implement on trial basis the reform of “separation of license and permit”, the reforms in relation to “power delegation, administration and service”, market access and “separation of license and permit”, and will push forward “negative list” experiment. This reform on business system will enhance the business environment in China, and the goal for the enhancement of business environment is to adapt to international standards, serve the open-up in China, attract more foreign capital businesses and promote quality market competition through the implementation of international rules.

(4) Step up investment liberalization and facilitation:

Implement in an all round manner the management system for pre-establishment national treatment + negative list for foreign investment.

2、The Ministry of Finance and the State Administration of Taxation jointly issued the “Public Circular for VAT Input Balance Rebate Policy for Some Advanced Manufacturing Sectors” (MOF & SAT PUBLIC CIRCULAR[2019]No.84), which provides that:

(1) Effective from June 1, 2019, taxpayers in some advanced manufacturing sectors that meet all the following conditions may apply to competent tax authorities for the refunding of VAT input balance increment from July 2019 and in the following tax periods.

- ①That the VAT input balance increment is greater than zero;
- ②That the tax credit standing is A or B;
- ③That the applicant has not committed any offence such as obtaining VAT input balance rebate, export duty rebate or issuing VAT invoice through fraudulence within 36 months prior to the application;
- ④That the applicant has not been punished by tax authorities for twice or more due to tax evasion within 36 months prior to the application;
- ⑤That the applicant has not enjoyed the preferential policy of “refund upon collection” and “refund after collection”.

(2) The taxpayers in some advanced manufacturing sectors refer to **the taxpayers whose income from production and sell of non-metal mineral products, general equipment, special equipment and computer, communication and other electronic equipment takes more than 50% of the total revenue.**

(3) The amount of VAT input balance increment may be refunded to the taxpayers in some advanced manufacturing sectors in the current period shall be calculated through the following formula:

The amount of VAT input balance increment may be refunded = the amount of VAT input balance increment × the proportion of input VAT.

The proportion of input VAT refers to the proportion of the amount of VAT indicated in the VAT invoice (including tax-control automobile invoice), Customs Tariff Receipt and Certificate for Tax Payments as having been deducted in the period concerned over the total input VAT that has been deducted in the same period.

P3
百福润乐
享金秋活
动
Brighture
Grape Trip

“西有吐鲁番，东有大泽山”，为让大家在繁忙的工作之余放松心情，亲近自然，百福润财税于2019年8月31日举办了“甜蜜满枝·幸福分享·拥抱自然”的主题活动，组织同事前往平度大泽山，品尝新鲜甜美的葡萄。



清晨7点，大家就都精神饱满的到达了指定地点，全体集合完毕，迎着初升的朝阳，驱车前往风景秀丽的大泽山。

为了增加旅途的乐趣，在车上进行了“飞花令”及“击鼓传花”的游戏，大家兴致勃勃，踊跃抢答，出口成章，尽显才华，一路欢声笑语，其乐融融。

大家意犹未尽之时，转眼即到了目的地——大泽山脚下。进入葡萄园，农家小院的空气格外清新，一串串鲜美的葡萄令大家垂涎欲滴，在蓝天白云，青山绿水的映衬下，宛若仙境，胜过桃源。大家团团围坐，边品尝葡萄，边相互交流，尽享田园之乐。



葡萄吃罢，开心未了。接下来的有趣的拓展游戏，更是把气氛推向另一个高潮。

为考验和增进团队队员之间的默契和配合，首先进行的是“传气球”游戏，全员随机分了两队，一队是“美女帅哥队”，另一队是“燃爆青春队”。在传气球的过程中，不得用手和脚接触气球，这给传球增加了难度，但也激发了大家的想象力，大家用头和肩等各种高难度动作传球，充满了挑战的乐趣。最终“燃爆青春队”凭着大肺活量吹气球的能力、团队成员之间默契的配合，赢得了冠军。

Like Turpan in Xinjiang Uygur Autonomous Region, Daze Mountain is famous for grapes. A “Grape Trip” was organized by Brighture on August 31, 2019 to let the staff enjoy a relaxing day in Daze Mountain and have a taste of the fresh grapes there.



Everyone arrived at the designated place at 7:00 a.m. in high spirit, and the journey started under the rising sun heading to Daze Mountains.

Staff members played games and quizzes in the bus amid joyous atmosphere on the way to Daze Mountain.

They arrived at the foot of Daze Mountains when they were still indulged in the games. The air was very fresh in the countryside and large bundles of grape hang in the vineery. With snow-white clouds drifting in the sky and clear streams flowing in the green valleys, they sat down in groups, eating grapes and telling stories.

Exciting games started soon after the grape feast, pushing the atmosphere to another climax.



The first game was “passing balloons”, which was a test on people’s cooperation skills. Staff members were competing in two teams, namely “Boys and Girls” and “Youths”. This was a challenging game, since neither hands nor feet were allowed to be used in passing the balloons. However, people used their imagination to have the work done with their heads, shoulders or any other part of their bodies. Finally, “Youth” won the game on account of their large lung capacity and successful cooperation.

Next came another game, “folding newspapers”. There were five teams in this game, each having a newspaper, and all the members of that team must step

最后是“叠报纸”游戏，全员随机分为五队，每队分发一张报纸，每位队员都要确保脚踩在报纸上。各队随机抽选题目，答对者，暂时安全，答错者要将脚下的报纸对折。如果有队员的脚踩在报纸外，该队即被淘汰。



题目涉及百福润的企业文化、财税专业知识、猜字谜、猜城市谜语等各类问题，丰富有趣。游戏中每个人都为团队出谋划策，积极的答案及对策，数轮PK后，“必胜队”凭借着扎实的基本功、渊博的知识和丰富的想象力赢得了比赛的胜利。

游戏尽兴，腹中又空。农家院里，饭菜飘香，更让大家愈感辘辘饥肠。面对别具当地特色的丰美饭菜，大家尽情放开，举杯畅饮，欢声笑语回荡在农家小院中。

活动结束后，兴致未完。回顾这一帧帧照片，时而让人捧腹，时而令人感叹，大泽山美丽的景色让人流连忘返，百福润大家庭的友爱和温暖更让每一位百福润家人永志心间。团结、友爱、活力、担当，是我们一直的追求；没有完美个人，但有完美的团队，是我们不变的信念！

幸福分享，拥抱自然，我们相约，下次再见！

on the paper.

Each team had to choose and answer a question at random, and if the answer was wrong, the paper under their feet had to be folded in half, until the paper was too small for all of the team members to step on and the team was eliminated from the game.

The questions were related to the corporate culture, financial and tax information, and word puzzles and riddles. Each team member did his/her best to help the team to win. Finally, one of the teams got the prize on the strength of their solid basic skills, profound knowledge and rich imagination.

After the games, people came to the villagers' yards to have lunch of local dishes and specialties amid happy laughter and cheerful talks.



Everyone was still in high spirit when the day's activities came to an end. They looked at the precious photos, laughing and sighing. They enjoyed themselves so much in the beautiful Daze Mountains that they even forgot to go home, and the warmth and friendship of Brighture family cemented the bonds between the staff members. Solidarity, friendship, vitality and sense of undertaking are our values. There is no perfect individual, except perfect teams. That is our invariable faith! We look forward to the next trip!



2019年8月30日14:00至16:00,百福润财税青岛公司在市南办公室举行了2019年第8期老板沙龙活动,沙龙主题为“个人所得税管理筹划”。

本期老板沙龙由百福润财税日本部部门经理、中级会计师张璐老师主讲,张老师在百福润财税有11年工作经验,有深厚的理论功底和丰富的实践经验。

本次活动张老师与大家分享了个人所得税注意事项和大病医疗专项附加扣除两个方面的问题。

1.按照财综〔2018〕62号要求,各地区应在充分总结财政电子票据改革试点经验的基础上,在2020年底前全面推行医疗收费电子票据管理改革,推广运用医疗收费电子票据。**电子票据中“个人自付”栏目应填写:**患者本次就医所发生的医疗费用中由个人负担的属于基本医疗保险目录范围内自付部分的金额;开展按病种、病组、床日等打包付费方式且由患者定额付费的费用。**该项为个人所得税大病医疗专项附加扣除信息项。**本次医疗电子票据改革明确,只要个人发生了医保范围内的自付费用,即可进行扣除,而不论病情病种,也不区分门诊支出和住院支出,只要属于医保范围内且个人承担的支出,在医疗电子票据其他信息的“个人自付”列明的金额,均可进行扣除。

2.2020年3至6月份将进行首次个人所得税汇算清缴,取得综合所得需要办理汇算清缴的情形包括:(1)从两处以上取得综合所得,且综合所得年收入额减除专项扣除的余额超过6万元;

(2)取得劳务报酬所得、稿酬所得、特许权使用费所得中一项或者多项所得,且综合所得年收入额减除专项扣除的余额超过6万元;(3)纳税年度内预缴税额低于应纳税额;(4)纳税人申请退税。

The 8th manager's salon was held 14:00 to 16:00 on August 30 in Shinan Office under the theme of “individual income tax management”.

Jessi, Manager of Japanese Dep. of Brighture, was the resource person for the salon. Having served 11 years in Brighture, she is an intermediate accountant with profound theory and vast experiences.

She explained the points of attention for individual income tax and special deduction of expenses for serious diseases.

1. According to Document CAIZONG[2018]No.62, the reform on e-receipt for various charges and expenses for medical services shall be started in all administration areas by the end of 2020 based on the experiences of pilot reform for financial e-receipt, and using of e-receipt for various charges and expenses for medical services shall be started as well. The Column under the title of “paid-by-individual” in the e-receipt shall be used for: the amount born by the patient himself that is covered by the basic medical insurance but to be paid by the individual himself; packaged quota payment based on the type and category of disease and bed/day etc. to be born by the patient. The information in this Column is used for special deduction of expenses for serious diseases for the purpose of individual income tax. It has been made clear by the reform on e-receipt for various charges and expenses for medical services that, all the payment paid by an individual covered by the medical insurance can be deducted regardless the seriousness and type of disease, whether outpatient and inpatient expenses. In another word, all the payment paid by an individual but covered by the medical insurance and in the Column under the title of “paid-by-individual” in the e-receipt can be deducted.

2. The first annual settlement of individual income tax shall be conducted from March to June of 2020, and the following overall incomes need to be settled: (1) Obtain comprehensive income from two or more sources, and the balance of comprehensive annual income less special deduction exceeds 60,000 yuan; (2) Income from remuneration for personal services, author's remuneration or royalties of one or more items, and the balance of comprehensive annual income less special deduction exceeds 60,000 yuan; (3) The tax advance paid in the tax year is less than the tax payable; (4) The taxpayer concerned applies for tax refunds.





青岛麦迪特伟业医疗技术有限公司成立于 2008 年 9 月，致力于为客户提供先进的医疗器械及医疗设备、一流的产品及服务质量。麦迪特的医疗器械广泛用于医院和诊所，如心电图机、多参数监护仪、除颤仪、超声波扫描仪、脉搏血氧仪、胎儿监护仪、可视听诊器等，所有的产品已通过 ISO13485 和 CE 认证，并提供两年质保期。

麦迪特及其经销商以向终端用户提供的高质量的产品和服务为目标，为实现这一目标，麦迪特已经建立了一个技术团队，为经销商和分销商服务团队提供支持，为最终用户提供维护和服务。

经过十多年的发展，产品远销美国、加拿大、澳大利亚、印度、中东、欧洲、非洲等 80 多个国家和地区。麦迪特凭借优质的产品和实惠的价格赢得了客户们的好评。

百福润财税咨询秉持着永远以客户为中心的核心价值观，为企业提供公司注册、财税外包、出口退税等服务，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。

Qingdao Meditech Equipment Co., Ltd. was founded in Sep.2008, dedicated to provide state-of-the-art Medical Equipment with top-ranking quality and service. Meditech produces a wide range of medical products used in hospitals and clinics, such as EKG machine, Multi-parameter Patient Monitor, Defibrillator, Ultrasound scanner, Pulse Oximeter, Fetal monitor, Visual stethoscope etc. All the products are ISO13485 and CE certified and warranty 2 years guarantee.

With the goal of providing high quality products and services to end users, Meditech have established a technical team to offer supports for dealers and distributors on maintenance and relevant services.

After ten years and more of development, Meditech's products have been exported to more than 80 countries and regions, such as the United States, Canada, Australia, India, the Middle East, Europe and Africa. The consistent delivery of quality products at excellent-value prices gained Meditech good and well-recognized fame.

Brighture keeps the value of being customer- centered, engaged in company registration, finance and taxation outsourcing, export tax rebate and all the related services, providing advice on corporate finance and tax issues, helping enterprises prevent and control fiscal and tax risks and being the company's growth partner.



Key

百福润财税青岛 2019 年第 9 期老板沙龙

Event: the 9th Brighture Salon in Qingdao

Dates

主题：企业所得税新政解读及涉税风险管控

Topic: Interpretation of the New Policies about CIT and Tax Risk Control

时间：2019 年 9 月 27 日星期五 14:00 至 16:00

Time: 14:00 to 16:00, September 27, 2019 (Friday)

地址：百福润财税市南办公室

Address:Shinan Office of Brighture

Brighture's answers to hot topics

P7

百福润同仁司龄：

- 李峰（运营部）
- 13 周年
- 张晓韵（崂山公司）
- 8 周年
- 姜潇飞（城阳部）
- 5 周年

Work anniversary at Brighture:

- Jessica Li (Operation Dept.)
- 13 Years
- Amy Zhang (Laoshan Dept.)
- 8 Years
- Febe Jiang (Chengyang Dept.)
- 5 Years

Q: 税务总局关于在中国境内无住所的个人居住时间判定标准的公告实施后，境外人士享受境外所得免税优惠的条件有什么变化？

A: 新的个人所得税法将居民个人的时间判定标准由境内居住满一年调整为满183天，为了吸引外资和鼓励外籍人员来华工作，促进对外交流，新的个人所得税法实施条例继续保留了原条例对境外支付的境外所得免于征税优惠制度安排，并进一步放宽了免税条件：

- ① 是将免税条件由构成居民纳税人不满五年，放宽到连续不满六年；
- ② 是在任一年度中，只要有一次离境超过30天的，就重新计算连续居住年限；
- ③ 是将管理方式由主管税务机关批准改为备案，简化了流程，方便了纳税人。
- ④ 是连续居住“满六年”的年限从2019年1月1日起计算，2019年之前的年限不再纳入计算范围。

这样一来，在境内工作的境外人士（包括港澳台居民）的境外所得免税条件比原来就更为宽松了。

Q: After the announcement by SAT of the standard for the time of staying in China by individuals who have no domiciles in China, what are the changes in respect of individual income tax for foreigners?

A: The new individual income tax regime changed the standard for the time of staying in China by individuals from one year to 183 days in order to encourage foreign investments in China and foreigners to work in China and promote international exchanges. The new enforcement regulations for the individual income tax regime reserved the exemption policy for the individual incomes from overseas contained in the original enforcement regulations and further relaxed the conditions for individual income tax exemption:

- ① The condition for exemption of individual income tax is changed from being a resident taxpayer for less than five years to less than six consecutive years.
- ② If an individual leaves China for more than 30 days in any year, the “consecutive years” should be restarted.
- ③ The manner of management is changed from being subject to administrative approval to filing with the competent authorities, which simplified the procedure and made it easier for the taxpayers.
- ④ The “six consecutive years” shall be counted from January 1, 2019, excluding the years prior to 2019.

Thus, the individual income tax exemption conditions for overseas (including residents of Hong Kong, Macau and Taiwan) working in China have been further relaxed.

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