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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.*

## P1

### 您需要注意的财税新政...

### *Tax regulations that you should pay attention to...*

1. 为支持集成电路设计和软件产业发展，财政部、税务总局下发《关于集成电路设计和软件产业企业所得税政策的公告》（财政部 税务总局公告 2019 年第 68 号），文件规定：依法成立且符合条件的集成电路设计企业和软件企业，在 2018 年 12 月 31 日前自获利年度起计算优惠期，第一年至第二年免征企业所得税，第三年至第五年按照 25% 的法定税率减半征收企业所得税，并享受至期满为止。

2. 为贯彻落实《中华人民共和国车辆购置税法》，财政部、国家税务总局下发《关于车辆购置税有关具体政策的公告》（财政部 税务总局公告 2019 年第 71 号），文件规定：①地铁、轻轨等城市轨道交通车辆，装载机、平地机、挖掘机、推土机等轮式专用机械车，以及起重机（吊车）、叉车、电动摩托车，不属于应税车辆。②纳税人购买自用应税车辆实际支付给销售者的全部价款，依据纳税人购买应税车辆时相关凭证载明的价格确定，不包括增值税税款。

3. 为落实好降低社会保险费率综合方案的贯彻落实工作，人力资源社会保障部、财政部、税务总局、国家医保局下发关于贯彻落实《降低社会保险费率综合方案》的通知（人社部发〔2019〕35 号），规定：①各地企业职工基本养老保险单位缴费比例高于 16% 的，可降至 16%；低于 16% 的，要研究提出过渡办法。②自 2019 年 5 月 1 日起，实施失业保险总费率 1% 的省份，延长阶段性降低失业保险费率的期限至 2020 年 4 月 30 日。

1. In order to boost China's integrated circuit design and software industries, the Ministry of Finance (MOF) and State Administration of Taxation (SAT) issued Announcement on Corporate Income Tax Policy Concerning Integrated Circuit Design and Software Industries (Cai Shui [2019] No. 68). Under the new policy, during the grace period, qualified enterprises in the abovementioned industries will be exempted from CIT for the first two years, and will pay half CIT at the rate of 25% for the third to fifth year (half of their taxable income will be levied CIT).

2. To better implement the Vehicle Purchase Tax Law of the PRC, MOF and SAT issued the Announcement on Policies Concerning Vehicle Purchase Tax (Cai Shui [2019] No. 71). According to the announcement: ① Urban rail transit vehicles like metros and light rails, wheeled mechanical vehicles such as loaders, graders, excavators and bulldozers, as well as cranes, forklifts and electric motorcycles are not taxable vehicles. ② When purchasing taxable self-use vehicles, the total price actually paid by taxpayer shall be determined according to the price shown on relevant vouchers (excluding VAT).

3. Ministry of Human Resources and Social Security, MOF, SAT, and State Medical Insurance Administration issued a circular on the implementation of the Comprehensive Plan of Reducing Social Insurance Fee Rate ([2019] No. 35) which stipulates that: ① For basic endowment insurance, if employers' contribution rates are higher than 16%, such rates may be reduced to 16%; if rates are lower than 16%, transitional measures shall be put forward. ② Starting from May 1, 2019, in provinces with a unemployment insurance fee rate of 1%, the rate can be lowered optionally until April 30, 2020.

2019年5月31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5期老板沙龙活动,沙龙主题为“最新财税新政解读及应对方案”。

本期老板沙龙由百福润财税国内一部经理、中级会计师兰泽华老师主讲,兰老师在百福润财税有7年工作经验,有深厚的理论功底和丰富的实践经验。

兰老师首先对企业经营过程中常见的股东向公司借款的风险进行了提示。企业的个人投资者或者家庭成员向被投资企业借款,如果年度终了未能偿还,将被视为对股东的利润分配缴纳20%个税,任职受雇的人员向任职受雇的企业借款,如果年度终了未能偿还,将被视为工资薪金所得缴纳个税。

2019年5月1日起实施的社保新政,是企业普遍关心的问题。部分企业在用工过程中存在不为员工缴纳社保的情况,即使企业与员工之间私下协议,员工同意不缴纳社保,但由于此约定违背了社保基本法规,是无效条款。所以企业从规避风险的角度,应按规定为员工及时足额缴纳社保。针对于足额缴纳社保给企业带来的负担加重问题,企业可以通过更高效的管理运营,更有效的考核机制等方式消化用工成本的增加。

2019年小型微利企业所得税优惠政策的适用范围扩大、优惠力度加大。享受优惠政策的条件可以总结为关键词“335”,即年度应纳税所得额不超过300万,从业人数不超过300人,资产总额不超过5000万。从业人数和资产总额是根据全年季度平均值计算得来,所以企业在每个月度注意筹划相关财务数据。

兰老师结合实际的案例,用生动风趣的语言深入浅出的分享了上述政策,希望企业在经营中注意防控风险,同时用足优惠政策,合理合法降低税负。



From 14:00 and 16:00 on May 31, 2019, Brighture held its 5th salon to deliver our interpretation of the latest taxation regulations in Shinan Office.

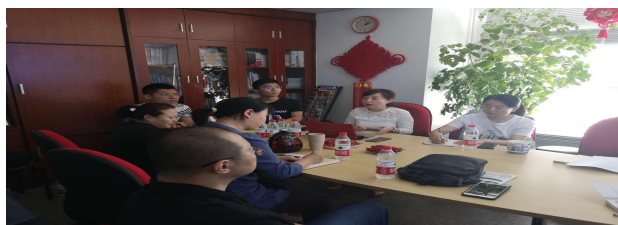
The speaker of this event was Ms. Cherries Lan, manager of Chinese Dept.1. also an intermediate accountant. Thanks to her profound theoretical knowledge and 7-year of work experience in Brighture, Ms. Lan is always well-positioned to share her insight.

During this event, Ms. Lan reminded audiences of the risk of shareholders taking out loans from the companies they invest in. **If individual investors or their family members take loan from the invested company, and fail to pay off the loans within one year, it will be considered as profit distribution and they shall pay IIT at the rate of 20%. If the employee takes out loan from the company he works in and fails to pay off the loan, it will be considered as wages income, and IIT should also be paid by him.**

The new social security regulation taking effect since May 1, 2019 has been a common concern among enterprises. Some companies reach a private agreement with their employees to avoid social insurance payment. While this kind of agreement is invalid as it violates China's social security law. Therefore, to avoid unnecessary risks, employers shall pay social insurance for their employees in full and on time. To reduce labor costs, enterprises should devise a more effective management, operation and evaluation mechanism.

Looking ahead, China will put forward more extensive and preferential corporate income tax policies for small and micro companies in 2019. **In a nutshell, the requirement for small and micro companies is “335”, which means:** annual taxable income is no more than RMB 3 million; employees number is no more than 300; and total assets is no more than RMB 50 million. **The number of employees and total assets are calculated based on quarterly average numbers. This sends a clear message to companies that they should pay more attention to their monthly financial data accordingly.**

Ms. Lan interpreted above policies vividly. She hoped that enterprises can effectively prevent and control risks and legally reduce their tax burden by using preferential policies.



P3  
 外资客  
 户春游  
 活动  
 Spring  
 Outgoing  
 Activity  
 for  
 Foreign-  
 Funded  
 Companies

五月中旬是青岛春末夏初、樱桃成熟的季节，寄情山水，拥抱自然一直是我们的工作之外最美好的休闲方式，与我们的客户们一起分享这份惬意和美好更是我们的心之向往。为此，2019年5月18日，百福润财税举办了外资客户春游活动，得到了来自10个国家20家企业70余位朋友的热情参与。

In Mid-May, late spring and early summer in Qingdao, it is the time when cherries ripen. Putting aside work and immersing yourself in nature has always been the best leisure activity. Such a precious moment will be more wonderful if we can spend it with our clients. On May 18, 2019, Brighture gathered our foreign clients for a spring hike, which attracted over 70 friends from about 20 foreign enterprises.



为了增进朋友们之间的互动交流，全员分为了红、橙、黄、绿、粉、紫6个队伍，每支队伍在组长的带领下，团结友爱，互帮互助，展现了奋发向上的团队形象。

In order to enhance the interaction among participants, we divided them into six teams according to colors: red, orange, yellow, green, pink and purple. Led by their team leaders, each team helped each other and enjoyed themselves.



上午大家到崂山脚下的樱桃园采摘樱桃，园子里空气格外清新，饱满的红樱点缀于青山绿树中煞是好看。大家边品尝甜美的樱桃，边欢声笑语，其乐融融。

In the morning, inside the cherry garden at the foot of Laoshan Mountain we gathered to pick cherries. Attracted by fresh air and lush mountains decorated with red cherries, all of us enjoyed our sweet cherries and spectacular scenery.



P4  
 外资客  
 户春游  
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中午农家院里，饭菜飘香。崂山别具特色的野菜，传统手艺制作的馒头，深受国内外朋友的喜爱，大家纷纷举杯，庆祝欢聚的时刻。

At noon in a farmyard, our friends at home and abroad were fascinated by Laoshan's unique potherbs and traditional steamed buns. Everyone raised their glasses to celebrate such a pleasant moment.

下午开启了登山比赛模式，以小组为单位，最先爬到潮音瀑的队伍，即为冠军团队。在比赛过程中小组成员紧密的团结在一起，相互鼓励扶持，十分有爱。最终黄队率先达到终点，成为了冠军团队。



In the afternoon, our mountain-climbing competition kicked off. The first team arriving Chaoyin Waterfall was considered the champion team. During the competition, motivated by a strong sense of team spirit, members encouraged and supported each other throughout the process. Eventually the championship went to the Yellow Team.



美好的时光总是过得很快，眨眼间活动就落下了帷幕，朋友们依依不舍的互道再见，期待下一次的活动，我们再相会...



How time flies! But such a precious memory will stay with us for long and we highly look forward to our next gathering.



SENER 集团成立于 1956 年，是一家工程技术私营企业，致力于为客户提供最先进的技术解决方案。SENER 秉承创新不止、质量第一和自主研发的宗旨，在业内广受好评。

SENER 参与的项目成绩优异，集团拥有丰富的国际市场经验和优秀的员工团队。集团的员工团队由数千名专业人士组成，他们硕果累累，未来他们还将再接再厉。如今 SENER 拥有近 2500 名专业员工，分布在阿尔及利亚、阿根廷、巴西、韩国、加拿大、哥伦比亚、智利、中国、阿拉伯联合酋长国、西班牙、美国、摩洛哥、墨西哥、波兰、葡萄牙、英国和南非业务中心。

SENER 涵盖航空航天、工程以及建筑业务，并且拥有能源及环境类企业的投资股份。

五十年以来，SENER 一直是航空航天领域一流的国际供应商，从未停止前进。在工程和建筑领域，SENER 已成为国内外行业标杆，在基础设施和运输、可再生能源、电力、石油天然气和海事工程领域均表现突出。

2013 年 1 月 SENER 集团在上海投资设立赛尼尔（上海）系统有限公司，以开拓中国市场。百福润财税咨询利用国际化专业视野及本土服务于外资企业方面的优势，为企业提供财税外包、人事外包、审计等服务，解答企业的财税相关问题，帮助企业防控财税

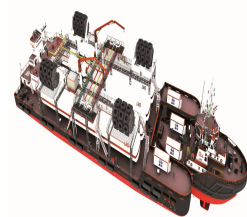
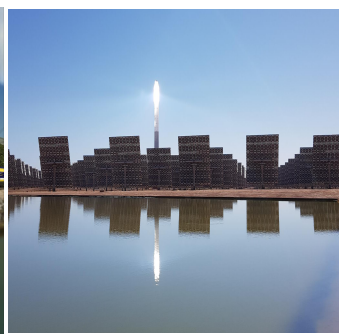
SENER is a private engineering and technology group founded in 1956. It seeks to offer its clients the most advanced technological solutions and enjoys international recognition for its commitment to innovation, its quality and for its independence.

SENER has a long track record of projects, international experience and a team comprised of thousands of professionals who are the co-creators of the innovations that have marked its past and will shape its future. Today, SENER has nearly 2,500 professionals across its centres in Algeria, Argentina, Brazil, South Korea, Canada, Colombia, Chile, China, the United Arab Emirates, Spain, the United States, Morocco, Mexico, Poland, Portugal, the United Kingdom and South Africa.

SENER accomplishes Aerospace and Engineering and Construction activities and has industrial holdings in companies working in the field of Energy and Environment

In Aerospace, SENER activity has got more than 50 years of experience as a first-rate international supplier for this sector. In Engineering and Construction, SENER has become a benchmark engineering company at home and abroad in the sectors of Infrastructure and Transport, Renewables, Power, Oil & Gas, and Marine.

SENER group established SENER (Shanghai) Systems Company Limited to develop Chinese market in January, 2013. Brighture has provided with services like financial and tax outsourcing, personnel service and audit with its international vision and the advantage of serving foreign-capital companies in China. Our aim is to be a partner of companies in risk prevention and control.



## Key Dates

百福润财税青岛 2019 年第 6 期老板沙龙

主题：外贸企业财务风险管理

时间：2019 年 6 月 28 日星期五

14:00 至 16:00

地址：百福润财税市南办公室

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Event: the 6<sup>th</sup> Brighture Salon gathering in Qingdao

Topic: financial risk management of trading companies

Time: 14:00 to 16:00, June 28, 2019

June 28, 2019 (Friday)

Address:Shinan Office of Brightue

## 百福润同仁司龄:

- 史晓萌 (退税部, 中级会计师)  
- 入司 4 周年

## Work anniversary at Brighture:

- Crystal Shi (Tax Refund Dept.  
Intermediate Accountant)  
- 4 years

**Q:** 《财政部税务总局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)文件下发后,《企业所得税税前扣除凭证管理办法》(国家税务总局公告2018年第28号)中规定的“小额零星业务”判标准是否会有调整??

**A:**根据《中华人民共和国增值税暂行条例》及实施细则、《财政部税务总局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)规定,小额零星经营业务可按以下标准判断:按月纳税的,月销售额不超过10万元;按次纳税的,每次(日)销售额不超过300-500元。

**Q:** 请问纳税人为非雇员(如客户、邀请讲课专家等存在业务合作关系的人员)支付的旅客运输费用,能否抵扣进项税额?

**A:**财政部、税务总局、海关总署公告2019年第39号规定,增值税一般纳税人购进国内旅客运输服务,其进项税额允许从销项税额中抵扣。这里指的是与本单位建立了合法用工关系的雇员,所发生的国内旅客运输费用允许抵扣其进项税额。纳税人如果为非雇员支付的旅客运输费用,不能纳入抵扣范围。

**Q:** The MOF and SAT issued a notice of the Implementation of Inclusive Tax Relief Policy for Small and Micro Enterprises (Cai Shui [2019] No. 13). Will the new regulation change the criteria for judging "small-scale business" stipulated in CIT Pre-tax Deduction Vouchers Management Regulation (SAT [2018] No. 28) issued in 2018?

**A:** According to the PRC's Provisional Regulations on Value Added Tax and Cai Shui [2019] No. 13 circular mentioned above, the criteria are as follows: **if paying tax monthly, monthly sales should not exceed 100,000 yuan; if the tax is paid on a daily basis, the daily sales amount does not surpass 300-500 yuan.**

**Q:** If a taxpayer pay passenger transportation fee for a non-employee person (like clients and lecturers with cooperation relationship), can the tax amount of the tickets be considered as input tax and be used to offset output VAT?

**A:** According to the announcement ([2019] No.39) issued by MOF, SAT and General Administration of Customs, if the general taxpayer purchases domestic passenger transportation service, the input tax can be used to deduct output VAT. **Here the passenger refers to employee who has established a legal employment relationship with the company, and the tax amount of their domestic transportation fee can be used to offset output VAT.** While if taxpayers pay transportation fee for a non-employee person, the tax amount can't be considered deductible input tax.

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