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您需要注意的财税新政...

Tax regulations that you need to be aware of...

1. 新的《中华人民共和国个人所得税法》自 2019 年 1 月 1 日起实施。新税法的 4 大亮点：①分类到综合，更加凸显公平：将原先分类计税的工资、薪金，劳务报酬，稿酬和特许权使用费所得综合计征，其他诸如经营所得、利息、红利等仍分类征收。②提高免征额，工薪阶层最受益：居民个人的综合所得，免征额由此前的 3500 元每月调整为 5000 元每月（每年 6 万元）。③拓宽低税率级距，倾斜中低收入者：新个税法综合所得适用的税率跟此前工资薪金税率一致，均是 3%~45% 的超额累进税率，但是拓宽了 3%、10%、20% 三档低税率的级距，缩小 25% 税率的级距，30%、35%、45% 三档较高税率级距不变。④首次增加专项附加扣除：新个税法增加了专项附加扣除：子女教育、继续教育、大病医疗、住房贷款利息或者住房租金、赡养老人等六项。

2. 为了明确 2018 年第四季度纳税人适用个人所得税减除费用和税率有关问题，财政部、税务总局下发《关于 2018 年第四季度个人所得税减除费用和税率适用问题的通知》（财税〔2018〕98 号），对纳税人在 2018 年 10 月 1 日（含）后实际取得的工资、薪金所得，减除费用统一按照 5000 元/月执行，并按照本通知所附个人所得税税率表一计算应纳税额。

3. 为完善出口退税政策，财政部、税务总局下发《关于提高机电文化等产品出口退税率的通知》（财税〔2018〕93 号），将多元件集成电路、非电磁干扰滤波器、书籍、报纸等产品出口退税率提高至 16%。将竹刻、木扇等产品出口退税率提高至 13%。将玄武岩纤维及其制品、安全别针等产品出口退税率提高至 9%。

1. The amended Individual Income Tax Law of the People's Republic of China will take effect on January 1, 2019, which highlights four major aspects:

① It becomes more equitable by the combination of such incomes as salaries and wages, remuneration for personal service and writers and royalties in one bracket. Other incomes such as business income, interests and dividend shall be collected under respective categories as usual. ② The threshold of total income of residents is raised from RMB 3500/month to RMB 5000/month (or RMB 60,000/annum), making the working class the majority beneficiary. ③ The gaps between the lower brackets are expanded to benefit the middle and low income group. To be specific, the applicable rate of the new tax regime for the total income is consistent with the current rate for salaries and wages with progress tax rates of 3%~45%, with gaps between the three low brackets, namely 3%, 10% and 20% expanded, 25% bracket reduced, and gaps between the three high brackets, namely 30%, 35% and 45% unchanged. ④ For the first time, special expense deduction is provided for in six items, namely children's education, adult education, serious illness treatment, housing loan interests or rentals and support of elders.

2. The Ministry of Finance and State Administration of Taxation jointly released the Notice for Issues Concerning Expense Deduction and Application of Tax Rates for 2018 4th Quarter Individual Income Tax (CAISHUI [2018] No. 98) to clarify the issues in respect of expense deductions and tax rate for individual income tax for the 4th quarter of 2018. It stipulated that a unified expense deduction of RMB 5000/month shall be applicable to the salaries and wages actually received by a taxpayer after October 1 (inclusive), 2018, and tax payables be calculated as per the List of Individual Income Tax Rates attached hereto.

3. The Ministry of Finance and State Administration of Taxation jointly released the Notice for Export Rebate Rates for Electromechanical Products and Cultural Products (CAISHUI [2018] No. 93) to perfect export rebate policy. According to the Notice, export rebate rate for such products as multi-component integrated circuit, non-emi filters, books and newspaper are increased to 16%, and for such products as bamboo carvings and wooden craft's fans are increased to 13%. Export rebate rates for other products such as basalt fiber and its products and safety pins are increased to 9%.

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,
老带新、传帮带、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 willing to share;
Being professional,
honest, efficient.



为帮助企业准确运用法律工具，有效地防范劳动用工过程中的法律风险，达到防范于先的效果，百福润财税咨询事务所在市南办公室举行了2018年第八期老板沙龙，沙龙主题为“企业人力资源管理常见法律风险及防范”。

本期老板沙龙邀请山东诚功律师事务所汪律师主讲，汪律师从业多年来代理劳动争议案件750余件，拥有着丰富的实操经验。

汪律师结合了实际工作中的案例，分析了企业用工主要法律风险点，并给出了切实可行建议。

对于企业对不能胜任工作的员工解除劳动合同难的问题，汪律师给出了建议，企业应该建立合法有效的绩效考核制度，制度要依民主程序制定，并且需要公示或告知劳动者。要设计好绩效考核的全流程，从开始的设定目标到最后的绩效改进，要求做到公开、公平、公正、合理。要明确绩效考核的法律意义，不能仅出具相应的绩效考核评价结果。

员工不能胜任工作，企业不能直接解除劳动合同，一定要经过培训或调岗后，员工仍不能胜任工作的，企业解除劳动合同才是合法的。单位掌握有效的证据证明员工不能胜任工作，才能得到裁判机构的认可。

企业与员工建立劳动关系，应自用工之日起30日内订立书面的劳动合同。对于不同期限的劳动合同，试用期也有不同规定。在员工试用期期间，企业应当为员工缴纳社会保险，以保护员工及企业自身的权益。试用期结束后，应签订正式劳动合同，否则员工可以要求支付两倍工资。

本次沙龙让客户朋友们了解了劳动用工过程中的法律风险，希望企业在用工过程中依法行事，维护自身及员工的合法权益。



In order to help companies accurately use legal tools, effectively prevent legal risks in the labor process, and achieve preventive effects, Brighture held the 8th Boss Salon in 2018 in Shinan office. The theme of the salon was “Common legal risks and prevention of company human resource management”.

This time, Boss Salon invited Mrs. Wang, a lawyer from Shandong Chenggong Law Firm, as the lecturer. Over the years, Mrs. Wang has represented more than 750 labor dispute cases and has rich practical experience.

Mrs. Wang combined the actual work cases, analyzed the main legal risks of employment, and gave practical suggestions.

Regarding the difficulty of the company to terminate the labor contract for employees who are unable to do the job, Mrs. Wang gave a suggestion that the company should establish a legal and effective performance appraisal system. The system should be formulated according to democratic procedures and need to be publicized or informed to the workers. To design the entire process of performance appraisal, from the initial set goals to the final performance improvement, it is required to be open, fair, just and reasonable. To clarify the legal significance of performance appraisal, it is not possible to issue only the corresponding performance appraisal results. It is necessary to clarify the legal significance of performance appraisal, rather than just publish the corresponding performance appraisal results.

If the employee is not qualified for the job, the company cannot directly terminate the labor contract. After training or transfer, the employee is still not qualified for the job, and then it is legal for the enterprise to terminate the labor contract. The company has valid evidence that the employee is not qualified for the job and can be recognized by the judging agency.

When establishing a labor relationship with an employee, the company shall conclude a written labor contract within 30 days from the date of employment. There are also different provisions for the trial period for labor contracts of different durations. During the trial period, the company shall pay social insurance for the employees to protect the employees and the company's own rights and interests. After the trial period is over, a formal labor contract should be signed, otherwise the employee can ask to pay twice the salary.

This salon has enabled customers to understand the legal risks in the process of labor and employment. It is hoped that the company will act in accordance with the law in the process of employment and safeguard the legitimate rights and interests of itself and its employees.

2018年9月1日，百福润财税咨询于黄海之滨石老人风景区建筑的最顶层举办了一年一度的外资客户 BBQ 活动，得到了来自 10 个国家 30 家企业近百位朋友的热情参与。

伴随着优美的古筝琴声，客户朋友们陆续入场，或凭栏远眺，或开怀畅谈，其乐融融。



晚上 6 点活动正式开始，三位主持分别用中英日三种语言向大家表达热烈的欢迎，致以亲切的问候。

随后百福润国际业务部总经理林嘉林总致欢迎词，对大家一直以来对百福润财税的信任与支持表达了深深的感恩之情，未来我们会更加努力，提供更加专业、正直、高效的服务，和客户朋友们风雨同舟。



接下来大家品尝美食，把酒言欢，十分惬意。



On September 1, 2018, BRIGHTURE had its annual BBQ for foreign clients on the top floor of a building in Shilaoren scenic area on the coast of the Yellow Sea, which was attended by nearly one hundred friends from 30 businesses in 10 countries.

The guests entered the room amid beautiful music of Guzheng, a Chinese musical instrument before the start of the BBQ. Some of them were standing by the window to admire the sea view, and some of them were drinking in a joyful atmosphere.



The BBQ started at 6 o'clock p.m., with three hostesses greeting and welcoming the guests in Chinese, English and Japanese respectively.



Jamie Lin, General Manager of International Department, delivered welcoming speech. She expressed gratitude to the trust and support from the guests and assured them that Brighture would work even harder to enhance the professionalism, integrity and efficiency of our services, and expressed our determination to stand together with our clients through thick and thin.

After the speech, the guests enjoyed themselves in a pleasant atmosphere.



为了让朋友们更好的互动交流，本次BBQ准备了丰富多彩的游戏。

第一个游戏是为小朋友们准备的“快速反应”游戏，小朋友们做的动作要和主持人发出的指令相反。小朋友们个个聪明伶俐，反应迅速，获得了通关后奖励的小玩具。



青岛国际啤酒节吸引了世界各地的朋友来此畅饮。第二个游戏就是为爱喝酒的大朋友们准备的“吹瓶比赛”。4个人一组，2组进行PK，组内成员喝酒接力，最先喝完的小组获胜。为了小组成绩，大家喝得酣畅淋漓，比赛场面十分热烈。



第三个游戏是“缤纷团队”，大人和孩子们一起充分发挥想象力，用五彩缤纷的荧光棒拼成各种富有创意的作品，并上台展示。大家展示的作品有美丽的花朵、可爱的天线宝宝、时尚的眼镜、奥运五环，手鼓，面具等等。这个游戏锻炼了朋友们的动手能力，炫彩的作品装点了美丽的夜色。

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



Colorful games were staged to facilitate the interaction and exchanges among the participants.

The first one was “prompt response” for children, in which kids had to act promptly contrary to the instruction of the hostess. The kids were very clever and quick-witted. They responded in the expected manner and completed the game with bumper awards.



The second game was “beer-drinking competition”. Eight contestants in two groups competed fervently in a drinking relay, bringing the event to the first climax.

The third game was “colorful teams”, in which all the participants, adults and kids alike, vied in creating innovative products with glow sticks based on their imagination, and showed their products on the stage, including beautiful flowers, loveable antenna baby, fashion eye-glasses, Olympic rings, hand drums and masks. The games tested the manipulative ability of the participants, while the products added special beauties to the night.



Time flies faster in a joyful mood, and the BBQ came to an end with every one still in high spirit. The participants bid farewell to each other, and expected their wish to meet the next time.

2018 克瑞斯頓中国区会议 (成都) 顺利召开

2018
Kreston
China
Conference
(Chengdu)
was held
successfully



9月5日-9日, 2018 克瑞斯頓国际中国区会议在成都顺利举行, 来自中国、英国、法国、澳洲、新加坡及马来西亚的 20 余家成员所共计 70 余位代表参加了会议。百福润财税咨询副总经理臧总及客发部郝经理应邀参与本次会议。

此次会议旨在推进成员所间的交流与合作, 各成员所就新会计准则应用、税收改革、事务所咨询业务转型发展、国际化路径等热点问题广泛对话、坦诚沟通、深入交流。

华普天健首席合伙人肖厚发先生代表承办方致辞, 指出克瑞斯頓国际成员所间交流日益频繁、合作日益紧密, 期待本次会议进一步增进成员所间友谊, 深化彼此合作。华普天健四川分所所长王殷女士就该所动态和业务发展做了简介。

克瑞斯頓国际亚太区秘书长陈嘉龄先生对过去一年期间克瑞斯頓国际动态及全球会计行业发展趋势做了介绍。



来自澳洲及英国的成员所分别就澳洲投资环境、脱欧对企业的影响作了分享。会议还邀请周蕾博士作了题为“中美贸易战背景下一带一路风险与机遇”专题报告。

克瑞斯頓国际特别注重成员所间的交流, 通过分享实务经验, 融汇发展视角, 以促进成员所间更好地协作共进。在随后的首席合伙人、审计、税务、评估及工程造价分组讨论中, 与会代表也分别就各自议题展开广泛讨论。

为期 5 天的会议, 增进了彼此间了解, 深化了发展共识。依托克瑞斯頓国际平台, 百福润财税将与其他成员所一道, 提升国际化专业服务能力, 提供更加专业、正直、高效的服务。



2018 Kreston International China Conference was held in Chengdu on 5-9 September, which was attended by 70 participants from 20 member accounting firms in China, Great Britain, France, Australia, Singapore and Malaysia. Vice General Manager Jade and Client Development Department Manager Sherry of BRIGHTURE attended the conference.

The purpose of this meeting was to promote the exchange and cooperation between the member firms. The participants had extensive and in-depth discussions over the application of the new accounting standards, taxation reform, business transformation for accounting firms and channels for internationalization.

Mr. Xiao Hou, Chief Partner of Huapu Tianjian Certified Public Accountants, delivered a speech on behalf of the organizer. He pointed out that the exchanges between Kreston member firms are becoming more frequent and cooperation closer. He wished that the conference would further enhance the friendship and deepen cooperation between the members. Ms. Wang Yin, Director of Sichuan Branch of Huapu Tianjian Certified Public Accountants, introduced the business development of her firm to the meeting.

Mr. Chen Jialing, Secretary General of Kreston International Asia-Pacific Region, reviewed the business operation for Kreston International over the past year and the global development trend of public accounting sector.

Participants from Australia and Great Britain shared their views on the investment environment in Australia and the impact of Brexit to the businesses. Invited by the meeting, Dr. Zhou Lei delivered a special report entitled “Risks and Opportunities Associated with Belt and Road Initiative under the Background of Sino-American Trade War”.

Kreston International attaches great importance to the exchanges between the member firms, which help the members share experiences of accounting practice and development visions, and promote cooperation and mutual development. Group discussions were held for chief partners, auditors, tax consultants, evaluators and project cost engineers.

The meeting lasted for 5 days, during which the participants deepened their mutual understanding and reached consensus on development. BRIGHTURE will work together with the other members of Kreston International to enhance our internationalization level and the professionalism, integrity and efficiency of our services.

与百福润的合作 Working with Brighture

佐藤集团于 1958 年 5 月成立于日本三重县，是日本高科技零部件领域的知名企业，具有雄厚的经济、技术实力。经过整整 60 周年的发展，佐藤集团在日本拥有 5 家全资子公司。在长期为日本著名大型集团，如佳能、松下、丰田等企业配套生产的过程中，积累了丰富的生产经验和技術储备。

2009 年，佐藤集团进军医疗器械零部件领域。为开拓中国市场，2012 年 5 月，佐藤集团投资 4500 万美元，在青岛市高新区成立注册了青岛佐藤来拓工业塑料制品有限公司（以下简称青岛佐藤来拓），是青岛市高新区引进的重点高科技项目，也成为了首个在高新区落户的日资医疗器械项目。

青岛佐藤来拓占地 20 亩，拥有 6000 平米 10 万级洁净室，全套日本进口注塑成型设备和自动取出设备，主要从事肾脏透析仪器用 PP 注塑配件及光学设备相关塑料配件的设计和生產。青岛佐藤来拓拥有的高密度注射成型和超声波熔接技术可实现塑料配件的无缝熔合，能有效保证塑料配件的密封性和完整性。

青岛佐藤来拓以“向顾客提供安心的产品和服务”为宗旨，凭借高质量的产品和服务生活多方客户信赖。

自该公司成立起，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，受聘担任企业常年财税顾问，并为企业出具财务报表审计报告及专项审计报告，做企业的成长伙伴。

Sato Group was established in May 1958 in Mie Prefecture, Japan. It is a well-known enterprise in the field of high-tech components in Japan and has strong economic and technical strength. After 60 years of development, Sato Group now has five wholly owned subsidiaries in Japan. In the long-term production process for famous Japanese large-scale groups, such as Canon, Panasonic, Toyota and other enterprises, they have accumulated rich production experience and technical reserves.

In 2009, Sato Group entered the field of medical device components. In order to open up the Chinese market, in May 2012, Sato Group invested US\$45 million to establish Qingdao Sato Light Co., Ltd (hereinafter referred to as Qingdao Sato Light) in Qingdao High-tech Zone, which was introduced by Qingdao High-tech Zone. The key high-tech project has also become the first Japanese medical device project to be settled in the high-tech zone.

Qingdao Sato Light has a land area of 20 mu, a 6000 square meter 100,000-class clean room, a full set of Japanese imported injection molding equipment and automatic take-out equipment, mainly engaged in the design and production of PP injection molding accessories and optical equipment related plastic parts for kidney dialysis equipment. Qingdao Sato Light's high-density injection molding and ultrasonic welding technology can achieve seamless fusion of plastic components and effectively ensure the sealing and integrity.

With the aim of providing customers with reassuring products and services, Qingdao Sato Light is committed to relying on high-quality products and services.

Since the establishment of the company, Brighture has taken advantage of the international professional vision and local services to foreign-funded enterprises, and has been employed as a perennial financial and tax consultant for the company. We have issued financial report audit reports and special audit reports for the company, and being a good partner for its business



Key

Dates

老板沙龙：百福润 2018 年第十期老板沙龙

主题：企业所得税税前扣除管理政策解读

时间：2018 年 10 月 26 日 星期五

14:00 至 16:00

地点：市南办公室

Brighture Salon: The 10th Brighture Salon in 2018

Topic: Interpretation of the management policy of pre-tax deduction of enterprise income tax

Time: 14:00 to 16:00, Oct. 26 (Friday), 2018

Address:Shinan Office of Brighture

百福润解答客户热点问题

Brighture's answer to hot topics

Q: 我们是享受增值税留抵退税的企业，那请问我们留抵的增值税退回后相对应的城市维护建设税、教育费附加和地方教育附加是否也可以申请退回？

A: 根据财税[2018]80号文件规定，对实行增值税期末留抵退税的纳税人，允许其从城市维护建设税、教育费附加和地方教育附加的计税依据中扣除退还的增值税税额。应注意的是，增值税是直接退，而城市维护建设税、教育费附加和地方教育附加是从计税依据中扣。也就是说，在以后申报期的计算城市维护建设税、教育费附加和地方教育附加时，在计税依据中扣除退还的增值税，一个月扣除不完，下个月继续扣，直到扣完为止。

Q: 现在购买的设备 500 万以下都能在企业所得税前一次性扣除，那是否机械设备就不用测算折旧了？

A: 企业所得税前一次性扣除是税务上的优惠政策，但是在会计的账务处理上，仍然要按照会计准则的要求计提折旧，而不是一次性全部扣除。税会差异很正常，各按各的要求来操作。

Q: My company is eligible for “tax rebate based on closing balance of input VAT carried forward to the successive tax periods”. Please advise me if we can apply for the rebate of urban maintenance and construction tax, education surtax and local education surtax after the rebate of the VAT carried forward to the successive tax periods.

A: According to Document CAISHUI [2018] No. 80, taxpayers eligible for “tax rebate based on closing balance of input VAT carried forward to the successive tax periods” are allowed to deduct the rebated VAT from the bases of urban maintenance and construction tax, education surtax and local education surtax. It should be noted that VAT rebate is a direct rebate, while the rebate of urban maintenance and construction tax, education surtax and local education surtax is a deduction from the tax bases, or in other words, the rebated VAT should be deducted from the tax bases when urban maintenance and construction tax, education surtax and local education surtax are declared in the subsequent months until they are completed deducted.

Q: It is provided that equipment purchased at cost below RMB 5 million may be deducted in lump-sum before corporate income tax, Does this mean that no depreciation for equipment should be provided?

A: Deduction in lump-sum before corporate income tax is a preferential tax policy. However, depreciation should be provided in accounting as per accounting norms. It is not uncommon to have different approaches between taxation and accounting systems, which must be followed for different purposes.

百福润最新动态

百福润同仁司龄：

- 李峰（运营部）
- 12 周年
- 张晓韵（上海公司）
- 7 周年
- 姜潇飞（城阳部）
- 4 周年
- 杨玲（客发部）
- 3 周年

What's New at Brighture?

Work Anniversary at Brighture:

- Jessica Li (Operation Dept.)
- 12 Years
- Amy Zhang (Shanghai Dept.)
- 7 Years
- Febe Jiang (Chengyang Dept.)
- 4 Years
- Victoria Yang (Customer Development Dept.)
- 3 Years

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