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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、国家发展改革委、财政部、民政部、人力资源社会保障部、税务总局、中国残联印发《关于完善残疾人就业保障金制度 更好促进残疾人就业的总体方案》(以下简称《总体方案》), 优化残保金征收:

1) 实行分档征收, 用人单位安排残疾人就业比例 1% (含) 以上但低于本省 (区、市) 规定比例的, 三年内按应缴费额 50% 征收, 1% 以下的三年内按应缴费额 90% 征收;

2) 对在职职工总数 30 人 (含) 以下的企业, 暂免征收残保金;

3) 残保金征收标准上限仍按当地社会平均工资的 2 倍执行, 社会平均工资的口径为城镇私营单位和非私营单位就业人员加权平均工资;

4) 合理认定按比例安排就业形式, 用工单位依法以劳务派遣方式接受残疾人在本单位就业的, 残联在审核残疾人就业人数时相应计入并加强动态监控。

5) 方案自 2020 年 1 月 1 日起实施。

1. The National Development and Reform Commission, Ministry of Finance, Ministry of Civil Affairs, Ministry of Human Resources and Social Security, State Administration of Taxation and China Disabled Persons' Federation (CDPF) jointly issued the Overall Plan to Improve the Disabled Employment Security Fund and Promote Employment to enhance the collection of the fund:

1) **Collection based on notches: an entity where the percentage of disabled employee is 1% or above but lower than the percentage required by the authority of the province (region or city) where the entity is located, the employer shall pay to the fund 50% of the amount payable in a period of three years; where the percentage of disabled employee is bellow 1%, the employer shall pay to the fund 90% of the amount payable**

2) **An enterprise that has 30 employees or less shall be exempted from paying to the fund.**

3) The ceiling for the Disabled Employment Security Fund to be collected remains 2 times the average wage of the local society, which is the weighted average of the employed persons in private and non-private sectors in urban areas.

4) The form of proportioned employment should be reasonably arranged and determined; where an employer duly hires disabled employee through labor dispatch, the number of disabled shall be taken into account and put under dynamic monitoring by the CDPF.

5) **This Plan shall take effect on January 1, 2020.**

2、为进一步落实好专项附加扣除政策，合理有序建立个人所得税综合所得汇算清缴制度，国家税务总局发布《关于办理2019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2019年第44号），文件规定：

1) 2019年度汇算应退或应补税额 = [(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] - 2019年已预缴税额。

2) 无需办理年度汇算的纳税人为如下情形中的任意一种：①纳税人年度汇算需补税但年度综合所得收入不超过12万元的；②纳税人年度汇算需补税金额不超过400元的；③纳税人已预缴税额与年度应纳税额一致或者不申请年度汇算退税的。

3) 纳税人办理2019年度汇算的时间为2020年3月1日至6月30日。在中国境内无住所的纳税人在2020年3月1日前离境的，可以在离境前办理年度汇算。

4) 纳税人可自主选择下列办理方式：

①自行办理年度汇算；②通过取得工资薪金或连续性取得劳务报酬所得的扣缴义务人代为办理；③委托涉税专业服务机构或其他单位及个人办理，受托人需与纳税人签订授权书。

2. The State Administration of Taxation released Public Circular on Issues Concerning 2019 Annual Settlement of Individual Comprehensive Income Tax (SAT PUBLIC CIRCULAR [2019] No. 44) to implement policy for special additional deduction and establish individual comprehensive income tax system. The Circular provides that:

1) **Amount to be refunded or conscience money in 2019 annual settlement = [comprehensive income - RMB 60,000 - special deductions such as “3 insurances and 1 fund” - special additional deductions such as children’s education expenses - other statutory deductions - donation) × applicable tax rate - quick calculation deduction] - income tax paid for 2019.**

2) A taxpayer shall be exempted from annual settlement in any of the following circumstances: ① He needs to pay conscience money in annual settlement but his annual comprehensive income is less than RMB 120,000; ② The amount of conscience money to be paid in annual settlement is less than RMB 400; ③ His upfront payment of income tax is the same as the annual income tax payable, or he does not apply for tax refund in the annual settlement.

3) **Taxpayers shall settle 2019 annual individual income taxes from March 1 to June 30, 2020. Taxpayers without domicile in China and leave China before March 1, 2020 shall have their 2019 annual individual income taxes settled prior to their departure.**

4) Taxpayers may select any of the following modes on their discretion to settle 2019 annual individual income taxes:

① **Settle by themselves.** ② **Settle through withholding agents from which wages or incomes from continuous services are received;** ③ **Engage practitioners or other entities or individuals under Power of Attorneys.**



The 12th Brighture salon with the theme of “Control the Enterprise through Equity Holding Design” was held through Himalaya FM from 19:00 to 20:30 on December 27.

The resource person for this salon was Ms. Cherries Lan, Manager of Chinese Dept 1, Intermediate Accountant, who has served 8 years in Brighture and has solid theoretical foundation and vast experiences. She elaborated in the following four aspects with case studies:

1. Critical points of equity ratio: absolute control 66.67%, relative control 51%, protective control 33.34%. The founder of the company is advised to secure absolute control in the initial stage, relative control in the interim stage, and protective control in the mature stage.

2. The relationship between ownership structure type and operating result is not a simple linear one, but a multidimensional one. There are three types of ownership structure: highly centralized, moderately centralized and highly dispersed. The study on Shanghai Stock Exchange and Shenzhen Stock Exchange found that ownership concentration is positively correlated with performance, that is, ownership concentration is conducive to business growth. Three basic principles should be followed in equity design: to maintain the control of the founding shareholders as far as possible, to avoid over-dispersed equity as far as possible, and a part of equity space must be reserved.

3. Equity designers need to consider the following issues in different stages of business development: the rationality of equity proportion in the initial stage, the voting rights in the growth stage, a perfect exit mechanism in the stable stage, and the demand of operating entity business model and equity incentive in the mature stage.

4. Equity structure is the foundation for corporate governance, while company governance is the operation style of equity structure. Different ownership structure determines different organizational structure of the enterprises, thus determines different corporate governance structures, and finally the behaviors and performances of the enterprises. **The best equity design for the enterprise is the one that best suit the enterprise.**

2019年12月27日19:00至20:30, 百福润财税通过喜马拉雅直播的方式举办了2019年第十二期老板沙龙活动, 沙龙主题为“如何通过股权设计牢牢把握企业控制权”。

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8年工作经验, 有深厚的理论功底和丰富的实践经验。兰老师从如下四个方面, 通过理论结合案例进行了细致的分享。

1、股权比例关键点: 绝对控制权66.67%, 相对控制权51%, 防御性控制权33.34%。建议初期保证创始人的绝对控制权, 中期保证创始人相对控制权, 成熟期保证创始人防御性控制权。

2、股权结构类型与经营成果的关系, 不是简单线性关系, 而是多维关系。 股权结构类型分为: 高度集中型、适度集中型、高度分散型。上交所与深交所的研究报告发现, 股权集中度与业绩增长是正向关系, 即股权集中有利于业绩增长。股权设计时要遵循如下3个基本原则: 尽可能保持创始股东的控制权、尽量避免股权过于分散、必须预留一部分股权空间。

3、股权设计需要考虑企业的不同发展阶段: 初创期关注股权比例划分的合理性, 成长期关注表决权设置, 稳定期关注完善的退出机制, 成熟期需考虑经营实体商业模式的需求、股权激励的需求。

4、股权结构是公司治理结构的基础, 公司治理结构则是股权结构的具体运行形式。不同的股权结构决定了不同的企业组织结构, 从而决定了不同的企业治理结构, 最终决定了企业的行为和绩效。适合企业的股权设计才是最好的。



青岛百克滚珠传动部件有限公司（以下简称“青岛百克”）创立于2007年，是一家国际化全球性外商独资企业，十几年来一直致力于滚珠、滚轴、滚针和传动部件等相关机械设备零部件的生产加工、安装维护及其他相关售后服务。

青岛百克拥有4,000平方米一体化的工厂、物流和仓储平台；拥有专业分选设备及国际化试验室可提供完善的质量检测。公司采用西方企业管理机制，专注于质量和效率。

青岛百克营销网络遍布全球，利用国际化专业视野和服务优势，现已与国内外顶尖工厂建立长期稳定的合作关系（目前产品已出口到美国、德国、法国、泰国、意大利、乌克兰、加拿大等国家）。公司品种齐全、价格公道，重信用、严控产品质量，始终奉行“诚实守信、客户至上”的企业宗旨，为客户提供一流的产品和服务。用深厚的专业功底和丰富的实践经验，服务于社会。

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。

Incorporated in 2007, Qingdao BRBC Balls & Transmission Parts Co., Ltd. (BRBC) is a global foreign sole ownership business engaged in production, installation and maintenance of balls, rollers, needles and transmission components as well as after-sales services.

BRBC has an integrated plant of 4,000 m² with a logistics and storage platform, separation equipment, and international laboratory for quality test. The company adopts western company management mechanism focusing on quality and efficiency.

Leveraging international vision and service, BRBC enjoys a global marketing network and has established long-term and stable cooperative relationship with the top factories at home and abroad. At present, its products are exported to the United States, Germany, France, Thailand, Italy, Ukraine, and Canada. The company has a complete range of products at reasonable prices, is keen on quality control, always adheres to the principle of "good faith and customer first". BRBC provides customers with first-class products and services, and serve the community with profound skills and rich experiences.

Leveraging international and professional vision and the capacity in providing local service to foreign enterprises, Brighture is committed to providing such services as finance/tax outsourcing, answering questions in relation to finance and taxation, helping enterprises in controlling finance and tax risks, and is determined to be a good companion for all the enterprises in their business development.



Key Dates

2019 年工作总结暨 2020 年“不忘初心、砥砺前行！”迎新年会
时间：2020 年 1 月 18 日星期六 16:30 至 21:00
地点：香港中路 76 号颐中皇冠假日酒店

Annual Meeting of the Beginning of 2020

Time: 16:30 to 21:00, January 18, 2020 (Saturday)
Address: Qingdao Crowne Plaza (76 Hongkong Middle Road, Shinan District, Qingdao)

Brighture's answers to hot topics

Q: 纳税人与其配偶主要工作城市相同的，住房租金如何扣除？

A: 纳税人在主要工作城市没有自有住房而发生的住房租金支出，可以按照规定标准定额扣除。住房租金支出由签订租赁住房合同的承租人扣除。夫妻双方主要工作城市相同的，只能由一方扣除住房租金支出。提醒纳税人：要与配偶进行沟通，如果主要工作城市相同，确认没有同时扣除住房租金支出。

Q: 两处以上取得工资，同一专项附加扣除项目是否只能选择一处扣缴义务人扣除？

A: 纳税人同时从两处以上取得工资、薪金所得，并由扣缴义务人办理专项附加扣除的，对同一专项附加扣除项目，一个纳税年度内，纳税人只能选择其中一处扣除。提醒纳税人，要注意检查是否存在同一项目多处扣除的情况，如果存在应当及时作废多余的扣除项目。

Q: Where a taxpayer lives in the same city where both he/she and his/her spouse have the major employment, how should his/her house rental be deducted for the purpose of individual income tax?

A: The statutory rate of deduction is applicable to the rental expenses incurred by a taxpayer who has no house in the city where he has the major employment. The rental expense should be deducted by the tenant under the Leasing Contract. Where a couple work mainly in the same city, deduction is restricted to only one of them. It is reminded that the a couple working mainly in the same city should make sure that only one of them deducts the rental expense.

Q: Where a taxpayer receives wages from two or more resources, should he choose only one of the resources as withholding agent for the same special additional deduction?

A: Where a taxpayer receives wages from two or more resources and has special additional deductions withheld by agents, the same special additional deduction may be withheld by only one of the resources as withholding agents in particular fiscal year. The taxpayer is reminded to check if there is more than one deduction for the same item, if yes, eliminate the excess one(s).

同仁司龄：

- 董立娟（上海公司）
– 6 周年
- 王金（审计部）
– 4 周年
- 郑萍（上海公司）
– 1 周年
- 郭厚涛（审计部）
– 1 周年

Work anniversary at Brighture:

- Nancy Dong (Shanghai Office)
– 6 Years
- Jeason Wang (Audit Dept.)
– 4 Years
- Grace Zheng (Shanghai Office)
– 1 Year
- Vincent Guo (Audit Dept.)
– 1 Year

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