



本期目录  
财税新政 P1-2  
公司新闻 P3  
与百福润财税的合作 P4  
百福润财税解答客户热点问题 P5

Contents  
New Tax Regulations P1-2  
Brighture News P3  
Working with Brighture P4  
Brighture's answers to hot topics P5

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、为进一步优化营商环境，落实有关税收政策，规范税收秩序，国家税务总局发布《关于增值税发票管理等有关事项的公告》（国家税务总局公告 2019 年第 33 号），文件规定：

1) 符合《财政部 税务总局关于明确生活性服务业增值税加计抵减政策的公告》（财政部 税务总局公告 2019 年第 87 号）规定的生活性服务业纳税人，应在年度首次确认适用 15% 加计抵减政策时，通过电子税务局（或前往办税服务厅）提交《适用 15% 加计抵减政策的声明》。

2) 自 2020 年 2 月 1 日起，增值税一般纳税人取得海关进口增值税专用缴款书（以下简称“海关缴款书”）后如需申报抵扣或出口退税，应按如下方式处理：

① 增值税一般纳税人取得仅注明一个缴款单位信息的海关缴款书，应当登录本省（区、市）增值税发票选择确认平台（以下简称“选择确认平台”）查询、选择用于申报抵扣或出口退税的海关缴款书信息。

1. The State Administration of Taxation (SAT) released the Public Circular on Administration of VAT Invoice [SAT PUBLIC CIRCULAR (2019) No. 33] to improve business environment, implement tax policies and regulate the order of taxation. It is prescribed that:

1) A taxpayer in life-oriented service sector who is eligible for the policies in the Public Circular of the MOF and SAT on VAT Mark-up Deduction for Life-Oriented Service Sector [MOF & SAT PUBLIC CIRCULAR (2019) No. 87] should **submit “Declaration for Application of 15% Mark-up Deduction Policy” through e-tax-authority (or going to taxation service office) when confirming the application of 15% mark-up deduction policy for the first time in the year.**

2) Effective from February 1, 2020, where a general tax payer who has obtained Customs Import VAT Pay-in Warrant (“Customs Pay-in Warrant”) and intends to declare for deduction or export rebate, the following procedure should be followed:

① Where a general tax payer who has obtained Customs Import VAT Pay-in Warrant with information for only one payer, he should log in the VAT invoice selection & confirmation platform (“S & C Platform”) of the province (prefecture or city) to make enquiry and select Customs Pay-in Warrant information for the declaration of deduction or export rebate.

② 增值税一般纳税人取得注明两个缴款单位信息的海关缴款书，应当上传海关缴款书信息，经系统稽核比对相符后，纳税人登录选择确认平台查询、选择用于申报抵扣或出口退税的海关缴款书信息。

3) 自 2020 年 2 月 1 日起，增值税小规模纳税人（其他个人除外）发生增值税应税行为，需要开具增值税专用发票的，可以自愿使用增值税发票管理系统自行开具。选择自行开具增值税专用发票的小规模纳税人，税务机关不再为其代开增值税专用发票。

2、为深化“放管服”改革，提高非居民纳税人享受协定待遇的便捷性，国家税务总局制定了《非居民纳税人享受协定待遇管理办法》（国家税务总局公告 2019 年第 35 号），文件规定：

1) 非居民纳税人享受协定待遇，采取“自行判断、申报享受、相关资料留存备查”的方式办理。

2) 非居民纳税人自行申报的，自行判断符合享受协定待遇条件且需要享受协定待遇，应在申报时报送《非居民纳税人享受协定待遇信息报告表》，并按照本办法第七条的规定归集和留存相关资料备查。

3) 在源泉扣缴和指定扣缴情况下，非居民纳税人自行判断符合享受协定待遇条件且需要享受协定待遇的，应当如实填写《非居民纳税人享受协定待遇信息报告表》，主动提交给扣缴义务人，并按照本办法第七条的规定归集和留存相关资料备查。

需要注意的是，不论是自行申报还是扣缴申报，均由非居民纳税人归集和留存相关资料备查。

② Where a general tax payer who has obtained Customs Import VAT Pay-in Warrant with information for two payers, he should upload the information of the Customs Pay-in Warrant and, upon verification by the system, log in the S & C Platform to make enquiry and select Customs Pay-in Warrant information for the declaration of deduction or export rebate.

3) Effective from February 1, 2020, where a small VAT payer (except other individuals) needs to issue special VAT invoice for his VAT taxable activity, he may elect to use the VAT invoice management system to issue the special invoice by himself. Once a small VAT payer elect to issue special VAT invoice by himself, the tax authorities shall not issue special VAT invoice for him.

2. The SAT released Public Circular on Management Regulations for Non-Resident's Claim for Treatment under Double Taxation Agreement [SAT PUBLIC CIRCULAR (2019) No. 35] in order to deepen the reform of "Power Delegation, Administration and Service" and facilitate the non-resident to claim the treatment under Double Taxation Agreement. It is prescribed that:

1) A non-resident claiming for treatment under Double Taxation Agreement shall follow the procedure of "self-judgment, declaration, keeping the relevant documents for record".

2) A non-resident claiming the treatment by himself has self-adjudged to be eligible and intending to get the treatment shall submit an Information Form for Non-Resident's Claim for Treatment under Double Taxation Agreement when making the claim, and file the information as per the provision in Article 7 of the Regulations.

3) A non-resident who is subjected to withholding at source or withholding upon designation and is eligible (by self-judgment) and wants to get the treatment under double taxation agreement should fill out an Information Form for Non-Resident's Claim for Treatment under Double Taxation Agreement and submit it, on his own initiative, to the withholder, and file the information as per the provision in Article 7 of the Regulations.

**It should be noted that, whether claiming by the taxpayer himself or through the withholder, it is the non-resident taxpayer who should collect and file relevant information.**



2019年10月25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年第十期老板沙龙活动，沙龙主题为“教老板如何看懂财务报表”。

本期老板沙龙由百福润财税运营部经理、中级会计师程晓娜老师主讲，程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。

程老师从投资与尽职调查的角度，用深入浅出的语言与大家分享了财务最重要的三张报表（资产负债表、利润表、现金流量表），以及看报表时应重点关注的事项。

**对于资产：**只有能在未来产生收益的经济资源，才是资产。企业所拥有的资源，远远大于财务报表中记录的资产，如企业的品牌价值是一项重要的表外资产。企业在选择资产模式时要一分为二的看待，轻资产公司往往拥有更多的经营现金流，由于对上下游溢价能力比较强，通常能无偿占用合作伙伴的资金。劣势是可能导致产品质量失控，以及失去对外部环境变化的敏感度和应对的灵活性。

**对于负债：**隐藏在表外的负债通常有三种情况：1) 经营过程中自然产生的隐性负债，这类负债通常和经营特征有关；2) 为了降低资产负债率刻意隐藏的负债；3) 企业创新的融资方式，比如资产证券化或者融资租赁带来的负债。

**对于利润：**不能只看利润的绝对值，还要考虑投资的机会成本。从投资与估值角度看，可持续性的利润最可贵。

**对于现金流：**企业资金流断裂可能会导致企业破产，企业持有现金过多，可能会向外部传递三个危险信号：公司没有好的投资机会；说明企业融资困难或者成本高；过多的现金容易导致企业乱花钱。企业应将现金比率维持在合理水平。现金比率=[现金+短期投资]/流动负债。中国上市公司的现金比率平均是20%。

Brighture 10<sup>th</sup> Saloon of 2019 was held through XIMALAYA from 19:00 to 20:30 on October 25, 2019 under the theme of “How to Understand Financial Statements”.

The resource person for this event was Carina Cheng, Manager of Operation Support Department, who has seven years' experience in Brighture and profound theoretical basis and rich professional practices.

She analyzed the three important financial statements (balance sheet, income statement and cash flow statement) from the perspective of investment and due diligence, and pointed out the key point for understanding the statements.

**Assets: economic resources can only be recognized as assets when such resources can generate earnings in future. The resources possessed by an enterprise are far more than the assets recorded in the financial statements, such as the brand value, which is an important off-balance-sheet asset.** A rationale approach should be taken for choosing the mode of assets. A business with light assets usually enjoys more operation cash flow and is able to make use of business partners' funds free of charge owing to its strong premium capacity for upstream and downstream businesses. On the other hand, it is susceptible to losing the control over the product quality and the sensitivity and flexibility to respond to changes in the external environment.

**Liabilities:** There are three types of off-balance-sheet liabilities: 1) Implicit liabilities accrued in the course of business operation, which usually relates to the characteristics of the business; 2) Liabilities deliberately hidden to reduce the asset-liability ratio; 3) Liabilities accrued through innovative financing such as asset securitization or financial leasing.

**Profit: We should not only look at the absolute value of the profit, but should also consider the opportunity cost of the investment. From the perspective of investment and valuation, the sustainable profits are the most valuable.**

**Cash flow:** The rupture of enterprise capital flow may lead to bankruptcy, and too much cash in hand may send three red flags to the outside world: The company has no good investment opportunities; the enterprise has difficulty in financing or the cost is high; too much cash in hand may encourage overspending. Enterprises should maintain the cash ratio at a reasonable level. Cash ratio= [cash + short term investment]/current liabilities. Listed Chinese companies have an average cash ratio of 20%.

P4  
与百福润  
的合作  
Working  
with  
Brighture

德国 MSK 包装技术集团创立于 1975 年。30 年来，一直专注于托盘包装技术与设备的研发、设计和制造。

凭藉其众多的专有和专利技术，一流设备品质和对用户真诚周到的技术服务，MSK 已成为世界终端产品托盘包装领域最专业的技术设备与服务供应商。MSK 已在全球拥有六家全资子公司，众多的代理机构，4000 多台套在运行的托盘包装系统。在造纸行业，MSK 提供全套的平板纸垛包装解决方案，包括全自动或半自动热收缩、冷拉伸包装、自动打包、托盘输送、条码跟踪、自动贴标系统以及系统视觉化管理软件等。著名的国际纸业、芬欧汇川、芬兰林业、斯莫菲等都是 MSK 平板纸垛包装设备的长期用户。

MSK 在于 2006 年 1 月在青岛建立全资子公司，拥有组织完备高效的团队，经过 MSK 多年专业训练的销售和工程技术人员向中国造纸和印刷行业推广 MSK 先进的托盘包装系统，并提供专业的技术咨询、工程设计、售后服务和备件供应等。现在已有太阳纸业、玖龙纸业、晨鸣纸业、芬欧汇川、金光纸业等大型纸业集团采用了 MSK 纸垛包装系统

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。

Three decades after its incorporation in 1975, MSK COVERTECH GROUP of Germany has been committed to the R & D, design and manufacture of pallet packaging technology and equipment.

With its proprietary and patented technologies, first-class equipment quality and sincere and thoughtful technical services, MSK has become the world's most professional equipment and service provider in the field of terminal product pallet packaging. MSK has six wholly-owned subsidiaries in the world, numerous agencies, and more than 4,000 pallet packaging systems in operation. In the paper industry, MSK provides a full set of flat paper stack packaging solutions, including automatic or semi-automatic thermal shrinkage, cold stretch packaging, automatic packaging, pallet conveying, barcode tracking, automatic labelling system and system visual management software. The long-term users of sheet paper stack packaging equipment include International Paper, UPM, Finland Forestation and FFIF etc.

MSK set up a wholly-owned company in Qingdao in January 2006, with perfect and efficient teams. Sales staff and engineering technicians with years of professional training are dedicated to promote the Chinese paper and printing industry advanced pallet packaging system and provide professional technical consultation, engineering design, after-sales services and spare parts. As of now, large paper groups such as Sun Paper, Nine Dragons Paper, Chenming Paper, UPM and Sinar Mas Group have adopted MSK paper stack packaging system.

Leveraging the advantages of international professional vision and local service for foreign enterprises, Brighture provides accounting and taxation outsourcing services to businesses, answer financial and tax related questions, help businesses prevent and control financial and tax risks, and be a good assistant for business development.



**Key Dates**  
线上沙龙：百福润财税青岛 2019 年第 11 期  
主题：如何用财务思维经营企业  
时间：2019 年 11 月 29 日星期五  
19:00 至 20:30

**Online Salon: the 11<sup>th</sup> Brighture Salon in Qingdao**  
**Topic:** How to Manage an Enterprise with Financial Thinking  
**Time:** 19:00 to 20:30, November 29, 2019 (Friday)

## Brighture's answers to hot topics

**Q: 暂无销售收入的纳税人，如何适用15%加计抵减政策？**

**A:** 《国家税务总局关于国内旅客运输服务进项税抵扣等增值税征管问题的公告》(国家税务总局公告2019年第31号)明确了暂无收入纳税人如何适用加计抵减政策问题。15%加计抵减政策的适用口径与其保持一致。即纳税人在2019年9月30日前设立，且2018年10月至2019年9月期间销售额均为零，以首次产生销售额当月起连续3个月的销售额确定适用15%加计抵减政策；2019年10月1日后设立，且自设立之日起3个月的销售额均为零，以首次产生销售额当月起连续3个月的销售额确定适用15%加计抵减政策。

**Q: 国内旅客运输服务的机票款进项税计税基础为(票价+燃油费附加)，民航发展基金能纳入进项抵扣范围吗？**

**A:** 在航空运输电子客票行程单中，票价、燃油附加费和民航发展基金是分别列示的。其中，民航发展基金属于政府性基金，不计入航空运输企业的销售收入，不征收增值税。增值税遵循“征扣一致”的基本原则，上环节征多少，下环节扣多少，上环节不征税，下环节不扣税。因此，民航发展基金不应纳入进项抵扣的范围。

**Q: How can a taxpayer who has no sales income at the moment apply the 15% mark-up deduction policy?**

**A:** The Public Circular of the SAT on Issues of VAT Collection and Administration such as Input Tax Deduction for Domestic Passenger Transport Services (SAT [2019] No. 31) specified the standards for application of mark-up deduction policy by taxpayers without sales income at the moment. The standard for application of the 15% mark-up deduction is the same for such taxpayer, namely: for a taxpayer that was established before September 30, 2019 and had zero sales from October 2018 to September 2019, the application of the 15% mark-up deduction shall be based on the sales of the three consecutive months beginning from the month in which the first sale incurs; for a taxpayer that was established after October 30, 2019 and had zero sales in the first three months after the establishment, the application of the 15% mark-up deduction shall be based on the sales of the three consecutive months beginning from the month in which the first sale incurs.

**Q: The base of the input tax for air ticket for domestic passenger transportation is (ticket price + Fuel oil surtax), can "Civil aviation development fund" be included in the input deduction?**

**A:** In the Air transport e-ticket itinerary, ticket price, fuel oil surtax and civil aviation development fund are listed separately. The civil aviation development fund is a governmental fund excluded from the sales revenue of the air transportation business and does not subject to VAT. Since VAT is based on the principle of "consistency of collection and deduction", or put it in another word, the amount taxed in the previous link is the amount deducted in the succeeding link, and if no VAT is paid in the previous link, it follows that no input tax should be deducted in the succeeding link. Therefore, the civil aviation development fund is excluded from input tax deduction.

P5

## 百福润财税 同仁司龄:

- 王璐璐 (中级会计师, 退税部)
  - 入司 8 周年
- 宋玉娇 (崂山公司)
  - 入司 3 周年
- 王贤哲 (国内一部)
  - 入司 2 周年
- 杜海宁 (上海公司)
  - 入司 2 周年

## Work anniversary at Brighture:

- Messi Wang (Intermediate Accountant, Tax Rebate Dept.)
  - 8 Years
- Ada Song (Laoshan Dept.)
  - 3 Years
- Elaine Wang (Chinese Dept. 1.)
  - 2 Years
- Fiona Du (Shanghai Office)
  - 2 Years

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