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PAN-CHINA VGD NEWSLETTER

天健 VGD 财税新讯



Czech / 捷克

The Income Taxes Act

收入所得税法

- ▶ On 18 August 2017, Act No. 246/2017 Sb., providing for European political parties and European political foundations became effective. As part of the Act, there is also a change in the Income Taxes Act. Natural persons and legal entities may deduct from their income tax bases (that is, for both personal and corporate income tax) their donations to European political parties and European political foundations. Donations received by European political parties and European political foundations are exempted from income tax.
- ▶ Effective 1 September 2017, with the effect for the whole year 2017, a free-of-charge donation of blood-forming cells is valued at CZK 20,000 per one session, and the value of a free-of-charge blood donation has increased from CZK 2,000 to CZK 3,000. The amounts can be claimed in tax returns for the year 2017, or in yearly reconcil-

2017年8月18日起，针对欧盟政党与欧盟政治基金会所作的第246/2017 Sb号法案开始生效。作为新法案的一部分，收入所得税法也作出了调整。自然人与法人企业可以从所得税税基（即，个人所得税和企业所得税）中扣减对欧盟政党与欧盟政治基金的捐赠款——此类捐赠款免征所得税。

2017年9月1日起，2017年里无偿捐赠造血细胞一次价值20,000捷克克朗，而无偿献血一次的价值由2,000捷克克朗提升到3,000捷克克朗。该数额可以在2017年度的纳税申报表中申报。

iations of tax on dependent activity (employment) for the year 2017; regardless of whether donations took place before or after 1 September 2017.

Effective 1 January 2018, the tax credit for the first child has increased from CZK 13.404 to CZK 15.204.

从2018年1月1日开始，第一胎的可抵扣税额由13,404捷克克朗提升到15,204捷克克朗。

Minimum wage effective 1 January 2018

2018年1月1日起实施最低工资制

- ▶ On 21 August 2017, the Government of the Czech Republic passed the amendment of the statutory instrument No. 567/2006 Sb., and effective 1 January 2018 the minimum wage will increase to CZK 12.200 (at present, it is CZK 11.000). The amendment will be published in the Collection of Laws in September. From the amount of minimum wage other payments derive, for instance, the maximum tax credit parents may claim for placing their child in a pre-school facility, the limit of income decisive for claiming a tax bonus per a child, payments of health insurance of persons without taxable income etc. From 1 January 2018, the minimum payment of health insurance will increase to CZK 1.647 (at present, it is CZK 1.485).

2017年8月21日，捷克共和国政府通过了第567/2006 Sb号行政法规修订稿，规定自2018年1月1日起，最低工资增加到12,200捷克克朗（现行是11,000捷克克朗）。该修订稿将在9月份的法律大全中公布。由最低工资会产生其他的费用问题，例如，孩子学前教育支出的最大抵税额，满足儿童抵税金额条件相应的收入线，无应纳税收入人员的健康保险等等。2018年1月1日起，最低健康保险费用将提升到1,647捷克克朗（目前为1,485捷克克朗）。

- ▶ In connection with the higher minimum wage, the minimum amounts of the guaranteed wage will also increase. 不单是最低工资得到了提升，最低保障工资（残疾人员）也会得到提升。

The amendment of the State Social Support Act

国家社会保障法修正案

- ▶ On 1 January 2018, the amendment of the State Social Support Act will become effective (Act No. 200/2017 Sb). The amendment of law will introduce changes in drawing and in the amount of parental benefits, and child benefits will increase. 2018年1月1日起，国家社会保障法修正案开始生效(第200/2017 Sb号法案)。修正案会修改父母福利的领取方法和数额，另外儿童福利将得到提升。

Delicts 违法行为

- ▶ On 1 July 2017 significant changes in delict legislation became effective: 2017年7月1日起 犯罪法得到重大改变：
Act No. 250/2016 Sb., providing for liability for delicts and delict proceedings, and Act No. 251/2016 Sb., providing for certain delicts. In connection with the legislative changes, a wide range of laws was amended, including accounting and tax laws. 第250/2016 Sb号法案，规定了违法责任与刑事诉讼程序；第251/2016 Sb号法案，规定了违法行为。在相关法律修改的同时，一系列的法律法规都被重新修订，包括会计和税务法。
- ▶ The Act providing for Restrictions on Cash Payments: 限制现金支付相关法案：

Under the new rules, legal entities and entrepreneurs may be sanctioned as much as CZK 5.000.000 for a delict. Under the old rules, the maximum sanction was CZK 500.000.

► The Act providing for Registration of Sales:

New delict provisions have been introduced under which the maximum sanction is CZK 500.000.

► The Act providing for Social Security Premiums:

Under the new rules, self-employed persons will commit a delict if they fail to submit their due and corrective reports of income and expenditures, or if they fail to document the fact that their tax reports are processed by tax advisers. A delict may be penalized up to CZK 50.000.

Meal vouchers 餐券

► In connection with the amendment of the Act providing for Restrictions on Cash Payments, the Chamber of Deputies of the Czech Republic (in its 3rd reading) probably passed an amendment of the Income Taxes Act which restricts employees' tax exemption of

在新的法规中，法人企业每次违规行为罚款可达 5,000,000 捷克克朗。在旧的法规中，最高罚款额是 500,000 捷克克朗。

销售登记相关法案：

新法案规定某些违规行为罚款可高达 500,000 捷克克朗。

社保法相关法案：

在新的法规中，自雇人员如果不能按期且正确地提供本身的收入和支出，或者无法证明他们的税务报告经由税务顾问审核过，则有可能被视为违法违规行为。每次违法违规罚款可高达 50,000 捷克克朗。

关于限制现金支付的修正案中，捷克众议院很有可能通过所得税修正案，以限制雇员使用餐券免税。在新的法规中，雇主需要与发放餐券的公司订立书面协议，规定餐券只能在员工食堂使用。

meal vouchers. Under the new rules, an employer will have to make a written agreement with the company issuing meal vouchers which will stipulate that meal vouchers may only be used for the purposes of staff canteen.

Registration of Beneficial Owners 最终受益人的登记

- ▶ Effective 1 January 2018, beneficial owners of legal entities will have to be registered in a public register. The data will not be freely accessible to the public, but a very wide range of persons will be able to access the extracts from the register. On 23 August 2017 the Ministry of Justice tendered the register of beneficial owners with the estimated date on 5 September 2017. The Ministry requires that the register should start to operate on 1 January 2018.

2018年1月1日起，企业的最终受益人必须要在公共登记处进行登记。这些数据不会让公众自由获取，但是大部分人可以访问登记处的摘录。2017年8月23日司法部提出了最终受益人需在2017年9月5日前登记的要求。根据司法部要求，该登记处需在2018年1月1日开始运行。

Sickness insurance 疾病保险

- ▶ Effective 1 January 2018 sickness benefits will be increased in the cases of a long-term sickness.

2018年1月1日起，长期疾病津贴将得到提升。

- ▶ Effective 1 February 2018 a new type of a sickness benefit will be introduced for fathers of new-born babies. The benefit will be provided for the period of 7 days, not later than 6 weeks after childbirth.
- ▶ In the second half of 2018, a new benefit is likely to be introduced for persons who take care, on a long-term basis, of their family members in the case of a sudden illness or after an injury. The benefit will be paid for up to 90 days. An employer may refuse to allow the leave of his employee due to serious operating reasons, if the employer notifies the reasons to his employee in writing. In all other cases, employers will have a duty to allow their employees' absence from work. During the period when an employee takes care of his family member, the employer will not be allowed to give such employee a notice of termination. For the purposes of calculating vacation, the period of taking care for a family member will be treated as a period of work performance.

2018年2月1日起，新生儿父亲可申领一种新的疾病津贴。这项津贴需在婴儿出生后7天到6周内申领。

在2018年下半年，将为那些由于突发疾病或者受伤，需要长期照顾家人的人员提供新的津贴。这项津贴支付期限长达90天。除非出于重大工作障碍原因且书面通知雇员该原因，雇主可以否决雇员的请假申请外，其他情况雇主均应同意雇员缺勤。在雇员照顾其家人期间，雇主不得解雇雇员。当计算员工休假时，照顾家人的时间需计入工时。



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Hungary / 匈牙利

Development tax allowance

发展税收优惠

- ▶ A development tax allowance is available in the form of a reduced tax liability, depending on the scope of the investment, its location and its job creation.

Remarkable changes were made to the development tax allowance in 2014 according to the adoption of Commission Regulation (EU) No 651/2014.

The allowance may be granted for investments, listed below:

- The net present value of the investments at least HUF 3 billion or more in eligible expenditure;
- The net present value of the investment in promoted areas is at least HUF 1 billion or more;
- Investments aimed at the creation of jobs;

根据投资范围、地点及创造就业的不同，新增了一项以减税为形式的发展税收优惠政策。

根据欧盟委员会第 651/2014 号规定，匈牙利在 2014 年对发展税收优惠做出了显著的修改。

对下列的投资可以给予税收优惠：

- 净现值至少 30 亿匈牙利币或以上且支出合理的投资；
- 在经济促进地区投资且净现值至少 10 亿匈牙利币或以上的投资；
- 意在创造就业机会的投资；

- Investments valued at least HUF 100 million or more in eligible expenditure which promote environmental protection or film and video –making projects, basic research, applied research and experimental development;
 - Investments by SMEs which exceed HUF 500 million, if the enterprise increases the number of employees by five (for small enterprises) or 10 (for medium -sized enterprises) within the following four years, or increases its wage costs by at least 10 times (for small enterprises) or 25 times (for medium -sized enterprises) the annual minimum wage;
 - Investments promoting the process and distribution of agricultural products;
 - Investments at least HUF 100 million in projects implemented and operated in a free entrepreneurship zone.
- ▶ Additional requirements must be met for investments relating to the first two points above—for a five-year period following the first incentive year, the company must increase the number of employees by at least 50 (or 25 in underdeveloped regions), or increase the wage costs by at least 300 times (or 150 times in underdeveloped regions) the annual minimum wage.
- 价值1亿匈牙利币或者以上、支出合理，并促进环境保护或者电影和视频（包括制定项目，基础研究，应用研究和实验开发）的投资；
 - 超过5亿匈牙利币的中小型企业投资，且该企业需在之后四年里增加五名员工（小型企业）或者十名员工（中型企业），或者至少按年度最低工资的十倍（小型企业）或者25倍（中型企业）增加工资支出。
 - 促进农产品加工和分销的投资。
 - 对在一个自由创业区里实施并运行的项目投入至少1亿匈牙利币的投资。
- 对以上第一与第二点有关的投资还必须满足额外的要求——在第一个税收优惠年后的五年内，企业必须至少增加50名员工（在发展中地区为25名），或者至少按年度最低工资的300倍（在发展中地区为150倍）增加工资支出。

- ▶ A development tax allowance for investments exceeding EUR 100 million in eligible expenditure (which is in accordance with EU regulations on government subsidies) is available by the permission of the Ministry for National Economy.
- ▶ According to the rules the development tax allowance, 80% of corporate income tax payable may be deducted for up to 10 years within the 12-year period beginning from the filing of the relevant notification with the Ministry for National Economy. This period was increased by the Act of the Corporate Tax to 16 years for investments started after 31 December 2016.

Regional aid map of Hungary

匈牙利的区域援助

Large enterprises based in Budapest are not eligible for tax incentives, while those in Pest County are only able to claim tax incentives for projects aimed at starting a new economic activity in certain assisted areas (available tax incentive is 20% or 35%).

如经国家经济部的批准，可对超过 1 亿欧元且支出合理的投资（根据欧盟关于政府补贴规定）给予发展税收优惠。

根据发展税收优惠规定，自企业向国家经济部申报起 12 年内，可减免 80% 的应付企业所得税，期限可达十年。在新颁布的企业所得税法中，对 2016 年 12 月 31 日以后的投资，减免期增加至 16 年。

总部设在布达佩斯的大型企业不能获得税收激励，而其他在佩斯郡的企业则只能针对在支援地区开展的新项目申请税收激励（比率为 20% 或者 35%）。

Aid intensity is 25% in the Western Transdanubia region and 35% in the Central Transdanubia region. In the Northern Hungary, Northern Great Plain, Southern Great Plain, and Southern Transdanubia regions, the maximum aid intensity is 50%.

西部外多瑙地区的支持力度为 25%，中部多瑙地区的支持力度为 35%。匈牙利北部，北部大平原，南部大平原与南部外多瑙地区的最大支持力度为 50%。

Free entrepreneurship zone

自由创业区

The free entrepreneurship zone contains more than 900 settlements in the unprivileged areas of Hungary designated by the government and coordinated by the regional business development agency that is comprised of individual regions, separated by public administration, borders, and topographical lot numbers, that are treated jointly for regional development purposes.

自由创业区包含了超过 900 个地点，分散在由匈牙利政府指定并由地区发展机构调配的弱势地区，这些地区各自独立，根据公共行政机关，区界和地形分区号划分，为了区域发展而共建共治。

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China / 中国

China Increases the Amount of Chinese VAT Refund on Goods and Services Purchased by Foreign Diplomatic

中国提高外国驻华使（领）馆及其馆员在华购买货物和服务增值税退税额度

► China has substantially increased the amount of value-added tax refund (VAT) for goods and services purchased by the foreign diplomatic (consular) missions, their diplomatic agents (consular officers) as well as members of their administrative and technical staff who are neither Chinese citizens nor permanent residents in China (hereinafter referred to as the “Eligible Beneficiaries”). Pursuant to the newly-amended “Measures for the Administration of Refund of Chinese Value-added Tax on Goods and Services Purchased by Foreign Diplomatic”, since October 1, 2017:

1. for goods and services purchased by the Eligible Beneficiaries, apart from vehicles and rents, sales amount (including tax) claimed for tax refund is increased from RMB 120,000 yuan to RMB 180,000 yuan;

中国大幅提高了外国驻华使（领）馆及其馆员在华购买货物和服务的增值税退税额度。新修订的《外国驻华使（领）馆及其馆员在华购买货物和服务增值税退税管理办法》规定，自2017年10月1日起：

1、外国驻华使（领）馆馆员个人在华购买货物和服务，除车辆和房租外，申报退税的销售金额（含税价）由12万元增加到18万元；

2. for consumed electricity, gas, gasoline and diesel with no tax amount noted in invoices, refundable VAT is adjusted to be calculated at applicable tax rate, instead of leviable rate.

2、对购买电力、燃气、汽油、柴油 4 种商品取得未注明税额发票的，由原来按征收率计算增值税退税额，调整为按增值税适用税率计算增值税退税额。

China Formally Abolishes the Business Tax 中国正式废止营业税

- ▶ On November 19, 2017, Chinese Premier Li Keqiang signed the decree of the State Council, promulgating the “State Council’s Decision on Abolishing the Provisional Regulations on Business Tax of the People’s Republic of China and Amending the Provisional Regulations on Value-Added Tax of the People’s Republic of China”, and the business tax that had been in place since 1994 was formally abolished.
- ▶ A pilot program for replacing the business tax with value-added tax was launched in 2012, which was expanded nationwide on May 1, 2016. After the overall expansion of the pilot program, service industries used to under the business tax have been uniformly subjected to the value-added tax, and the business tax has been basically canceled in the round. The decision

2017 年 11 月 19 日，国务院总理李克强签署国务院令，公布《国务院关于废止〈中华人民共和国营业税暂行条例〉和修改〈中华人民共和国增值税暂行条例〉的决定》正式废止营业税。

原营业税自 1994 年开始实施，在 2012 年启动营业税改征增值税试点，2016 年 5 月 1 日全面推开。全面推开营改增试点后，原来实行营业税的服务业领域已统一征收增值税，实质上全面取消了营业税。本次国务院发布的决定，标志着营业税正式走入历史。

released by the State Council marks that the business tax finally fade out of the stage of history.

- ▶ The reform is a major move to promote the supply-side structural reform. It is the largest tax reform implemented in China in recent years, also the highlight of the current Chinese government to push forward reform of the fiscal and taxation system. This reform serves multiple purposes, including promoting the establishment of a unified and concise tax system and the elimination of double taxation, effectively reducing the burden on enterprises and the public, lengthening the industrial chain, expanding the tax base, implementing the strategy of innovation-driven development, propelling the growth of new driving force and industrial upgrading, and boosting employment, which provide not only strong support for the current economic growth, but also giant power for the sustainable development in the future.

营改增是推进供给侧结构性改革的重大举措，是近年来我国实施的减税规模最大的改革措施，也是本届政府推进财税体制改革的重大头戏，对于推动构建统一简洁税制和消除重复征税、有效减轻企业和群众负担，拉长产业链条，扩大税基，落实创新驱动发展战略，促进新动能成长和产业升级，带动增加就业，起到了一举多得的重要作用，既为当前经济增长提供了有力支撑，也为今后持续发展增添了强劲动力。

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Merry Christmas



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