

August
2017

PAN-CHINA VGD NEWSLETTER

天健 VGD 财税新讯



Belgium / 比利时

The new Innovation Income Deduction (IID)

比利时创新收益扣减

The Belgium government has recently given the green light for the new tax incentive, Innovation Income Deduction(IID). The new tax incentive will replace the former Patent Income Deduction in order to help stimulate innovation in Belgium.

比利时政府最近批准了一项新的税收激励措施——创新收益扣减。新的税收激励将代替原来的专利收入扣除，以帮助刺激比利时的创新活动。

Qualifying intangibles

符合资格的无形资产

The Innovation Income Deduction will apply to the following IP rights:

- ▶ Patents and supplementary protection certificates;
- ▶ Copyright protected software, provided that the software results from a research and development (R&D) project or program, as defined in the rules on the partial payroll tax exemption for researchers;

创新收益扣减适用于以下知识产权：

- 专利及补充保护证书；
- 由研发计划或项目研发而成的版权保护软件，与免除研究人员部分工资所得税的规定一致；

- ▶ Orphan drug designations, requested or acquired as of 1 July 2016 (for the first 10 years);
- ▶ Data and marketing exclusivity granted by the authorities, notably for medicinal products (also limited to the first 10 years);
- ▶ Plant breeders' rights requested or acquired as of 1 July 2016.

The deduction applies to self-developed IP rights as well as IP rights acquired or licensed from related or unrelated third parties.

Qualifying innovation income

符合资格的创新收益

To match the OECD requirements, the following incomes will be qualified in the new tax incentive:

- ▶ Revenues from licenses (license fees);
- ▶ Innovation income included in the sales price of products and services (so-called embedded royalties);

·2016年7月1日前申请或者获取的罕见药认定（首十年）；

·当局授予的数据与市场独占权，特别是医药产品（同样也只限于首十年）；

·2016年7月1日前申请或者获取的植物品种权。

这项扣减适用于自主研发的知识产权以及独立第三方或关联方转让或授权许可的知识产权。

按照经合组织的要求，以下收益被纳入新的激励措施之中：

·特许证的收入（特许权使用费）；

·包含在产品和服务销售价格里的创新收入（嵌入式专利使用费）；

- ▶ Innovation income embedded in the application of production processes
- ▶ Damages from IP infringement (court decision, amicable settlement or insurance settlement)
- ▶ Capital gains realized by selling of IP rights (subject to a re-investment condition)

the amount of IP income that serves as the basis for computing the deductible amount should be determined on the basis of the nexus ratio.

The nexus ratio is a restricting factor that only applies in case the IP was acquired (and not self-developed) or in case certain R&D costs were borne by intragroup companies. The nexus ratio thus ensures that the tax advantage of the innovation income deduction is granted to the taxpayer who has performed the actual R&D activities.

Conclusion

结论

In conclusion, the new tax incentive has become not only an opportunity, but also a challenge.

- 包含在生产过程中创新收益；
- 侵犯知识产权所造成的损失（法院判决，和解或者保险结算）；
- 通过出售知识产权实现的资本收益（受到再投资条件的限制）。

知识产权收入作为可扣除额度的计算基础，应当根据联接比率确定。

联接比率是一个限制条件并且只在外部购买专利权（而非自主研发）或关联方承担研发费用的情况下适用。联接比率因此确保实际进行了研发活动的纳税人的税务优势。

总之，新的税收激励措施不仅是一个新机遇，同时也是一个新挑战。

- ▶ The deductibility has risen from 80% to 85%.
 - 税务扣减从 80% 提升到 85%。
- ▶ The scope has be expanded from patents and know-how to other forms of intangibles, such as Patents, software, orphan drugs, breeders' rights, data and marketing exclusivity...
 - 资产的范围已经从专利和专有技术拓展到其他形式的无形资产,例如专利、软件、罕见药物、植物品种权以及数据与市场独占权等。
- ▶ The deduction is now based on net income instead of gross income.
 - 扣除额现在以净收入额为基础,而不再是总收入。
- ▶ Time of applicability has been extended from the receipt of the patent to submission of the patent.
 - 适用时间由专利申请收到之时延伸到申请递交之时。
- ▶ The unused deduction can be transferred to the next accountable years.
 - 未使用的扣减可以结转到以后年度。
- ▶ The anti-abuse rule will take the Nexus approach into account, some companies might need to review their operational structure in order to fully obtain the benefit of this incentive.
 - 法律中的反滥用条例将考虑使用联接比率方法,其中一些公司企业将需要考虑重新审查其经营结构,以便充分获得这项税收激励的好处。

If you have any questions about the new Innovation Income Deduction, please feel free to contact us, our Tax Team will be at your service anytime.

如果您对新的创新收益扣减有任何疑问,欢迎与我们联系,我们的税务团队随时为您服务。

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Changes in income taxes effective 2017 and other news

2017 年所得税改动和其它新闻

CHANGES IN INCOME TAXES EFFECTIVE 2017

2017 年个人所得税改动

In connection with the termination of the pension saving funds (the so-called second pillar), effective 1 January 2017 (i.e. from the 2017 tax period) the Czech government raised the ceiling for non-taxable pension and life insurance payments made by employers, and increased the tax deductible payments made by employees (Act No. 377/2015 Sb.):

- ▶ Employees will be exempted from paying income taxes on payments made by their employers of CZK 50 000 per year (previously the ceiling was CZK 30 000) as contributions to the employees private retirement pension schemes, supplementary pension scheme with state contributions (the so-called third pillar), pension insurance and private life insurance.

自从 2017 年 1 月 1 日养老储蓄基金（所谓的第二支柱）的终止，捷克政府提高了雇主非应税退休金及人寿保险的上限，另外增加了雇员的免税额（377/2015 Sb. 号法案）：

·对雇员私人养老金计划、国家补充养老金计划（所谓的第三支柱）以及养老保险和私人人寿保险中雇主为雇员缴纳的部分可以在每个纳税年度内享受 50 000 捷克克朗（之前为 30 000 捷克克朗）以内的免征额。

- ▶ Taxpayers will be allowed to deduct from their tax bases the amount of CZK 24 000 (previously CZK 12 000) paid by themselves as contributions to their own private retirement pension scheme, pension insurance and supplementary pension scheme (the so-called third pillar).
 - ▶ Taxpayers will be allowed to deduct from their tax bases private life insurance premiums paid by themselves. The maximum amount per tax period will be CZK 24 000 (previously CZK 12 000).
- 对纳税人的私人养老金计划，养老保险和补充养老金计划中个人缴纳的部分可以在每个纳税年度内享受 24 000 捷克克朗（之前为 12 000 克朗）以内的免征额。
 - 对纳税人的私人人寿保险中个人缴纳的部分可以在每个纳税年度内享受 24 000 捷克克朗（之前为 12 000 克朗）以内的免征额。

INCREASE IN THE MINIMUM SOCIAL SECURITY AND HEALTH INSURANCE PAYMENTS OF SELF-EMPLOYED PERSONS

对个体工商户提高最低社保和健康保险的缴款金额

Social security of self-employed persons in 2017

Maximum and minimum assessment bases of self-employed persons are linked to the amount of average wage (which was raised in the Czech Republic in 2017). The maximum assessment base of social security payments will increase to CZK 1 359 552 in 2017. The minimum advance payment for social security will increase by almost CZK 100: from CZK 1972 to

◆ 2017 年个体工商户的社保金额

个体工商户的最高及最低评估基准与平均工资挂钩（捷克平均工资在 2017 年有所提高）。社保的最高评估基准在 2017 年为 1 359 552 捷克克朗。社保的最低预缴款额提高了近 100 捷克克朗，从 1972 克朗提高到 2061 克朗。对于只提供额外服务的个体工商户，他们的最低预缴款额由 789 捷克克朗提高到 825 捷克克朗。

CZK 2061. If self-employed persons perform an additional activity only, then their minimum advance payment will increase from CZK 789 to CZK 825.

Health insurance of self-employed persons in 2017

The new assessment base has led to changes in advance payments for health insurance. The minimum advance payment for health insurance has increased from CZK 1823 to CZK 1906. Self-employed persons must pay the higher advance payment for January 2017 already.

Higher threshold of solidarity tax

- ▶ If the sum of revenues included in the partial tax base under sec. 6 (revenues from employment) and the partial tax base under sec. 7 (independent gainful activity) for the entire year exceeds the threshold, the excess will be subject to the solidarity tax.
- ▶ The threshold is calculated at the average wage multiplied by 48 (average wage is to be calculated in compliance with the act regulating social security premiums), which is illustrated as follows:

◆ 2017 年个体工商户的健康保险

新的评估基准导致健康保险预缴款的改变。健康保险的最低预缴款额由 1823 捷克克朗提高到 1906 捷克克朗。个体工商户自 2017 年 1 月起就必须缴纳更高的预缴款。

◆ 团结税起征点提高

·如果根据个人所得税第 6 节计算的收入（就业收入）和第 7 节计算的收入（独立收益活动）的年度总和超过起征点，超过部分需要缴纳团结税。

·起征点为平均工资的 48 倍（平均工资按照社会保险规定计算）。

Thresholds of solidarity tax	2016	2017
Monthly amount	108 024 CZK	112 928 CZK
Yearly amount	1 296 288 CZK	1 355 136 CZK

团结税起征点	2016 年	2017 年
每月数额	108 024 克朗	112 928 克朗
每年数额	1 296 288 克朗	1 355 136 克朗

Electronic records of sales (EET): 2nd stage from 1 March 2017

电子销售记录（EET）：2017年3月1日起进入第二阶段

In March 2017, a new obligation for wholesalers and retailers will come into effect: to report their cash revenues via electronic records of sales (EET). The 2nd stage of EET applies to wholesale and retail businesses shown in NACE classification under codes 45.1, 45.3, 45.4, 46 and 47. Namely, they are the following business activities:

- ▶ 45.1 Motor vehicle trading, excluding motorcycles
- ▶ 45.3 Motor vehicle parts and accessories trading, excluding motorcycles

2017年3月，一项关于批发与零售商的新法生效：通过电子销售记录（EET）报告其现金收入。EET的第二阶段适用于欧洲共同体经济活动一般产业分类号45.1, 45.3, 45.4, 46和47的批发与零售商，即经营以下活动的：

- 45.1 机动车辆交易，不包括摩托车
- 45.3 机动车辆零配件贸易，不包括摩托车

- ▶ 45.4 Motorcycle trading, including motorcycle parts and accessories (the 2nd stage of EET does not apply to the repair and maintenance of motorcycles)
- ▶ 46 Wholesale, excluding motor vehicles
- ▶ 47 Retail, excluding motor vehicles

All entrepreneurs dealing in the trades listed above will have a duty to report their sales via EET, regardless of whether it is their main or additional activity. From 1 March 2017, the entrepreneurs who perform the listed trades as additional activities only will also have to report via EET (however, if the sales of an entrepreneur in the specific place of business meet the criteria of a minor activity, then the tax administration will not exact the electronic reporting of sales, until the entrepreneur is obliged to report sales on his major business activity, or until he exceeds the limits of a minor activity).

The General Financial Directorate issued its explanation of the definition of a minor activity in its instruction version 1.0 of 31 August 2016.

·45.4 摩托车交易，包括摩托车零配件（第二阶段 EET 不适用摩托车维修保养）

·46 批发，不包括机动车辆

·47 零售，不包括机动车辆

无论是主营还是额外经营业务，所有从事上述经营活动的公司都有义务通过 EET 报告其销售状况。从 2017 年 3 月 1 日开始，仅把以上列表中交易作为额外经营活动的公司也需要通过 EET 进行报告（如果公司某一经营地的销售符合次要经营活动标准，那么税务机关等到公司有义务报告其主要经营活动的销售情况时，或者是超出其次要经营活动范围时，方才要求提供电子销售报告）。

财政总署 2016 年 8 月 31 日发表的指引版本 1.0 解释了次要经营活动的定义。

In February 2017, the General Financial Directorate issued additional information on minor activities.

Sale of goods manufactured by entrepreneurs is deemed to be neither wholesale nor retail and it will be subject to the next stage of EET starting 1 March 2018.

在 2017 年 2 月，财政总署发布了关于次要经营活动的其他信息。

公司销售自产货物不视为零售或者批发，这部分业务将适用 2018 年 3 月 1 日起生效的 EET 下一阶段的规定。

OPINION OF THE GENERAL FINANCIAL DIRECTORATE CONCERNING ONLINE PAYMENTS

财政总署关于网上支付的意见

On its website, the General Financial Directorate issued its opinion on the moment when internet payments are deemed to be realized and must be reported electronically via EET. The tax administration and the customs office will accept later reports of sales in the cases where a taxpayer was not able to perform his duty to report via EET at the moment stipulated in sec. 18 (2) (b) of the Act on the Electronic Records of Sales.

财政总署在其网站上指出实现网上支付时应该通过 EET 进行报告。在纳税人不能及时在电子销售记录法第 18 节 (2) (b) 规定的时间及时报告的情况下，税务机关与海关同意接收延后的电子销售报告。

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China / 中国

China Issued Non-Resident Financial Accounts Tax Information Due Diligence Administrative Measures

中国发布非居民金融账户涉税信息尽职调查管理办法

In May 2017, the Ministry of Finance, the State Administration of Taxation, and other four ministries of the People's Republic of China co-issued the Non-Resident Financial Accounts Tax Information Due Diligence Administrative Measures (hereinafter referred to as the "Measures"), effective since July 1, 2017.

Commissioned by the G20, the Organization for Economic Co-operation and Development (OECD) issued Financial Account Tax Information Automatic Exchange Standards (hereinafter referred to as the "Standard") in July 2014. The Standard was passed by the G20 Brisbane Summit. It provides powerful information tools for countries to strengthen international tax cooperation and combat cross-border tax evasion. Under the G20's vigorous promotion, there are already 100 countries (regions) committed to implement the Standard.

2017年5月，中国财政部、国家税务总局等六部委发布了《非居民金融账户涉税信息尽职调查管理办法》，自2017年7月1日起实施。

受二十国集团（G20）委托，经济合作与发展组织（OECD）于2014年7月发布金融账户涉税信息自动交换标准（以下简称“标准”），获得当年G20布里斯班峰会的核准，为各国加强国际税收合作、打击跨境逃避税提供了强有力的信息工具。在G20的大力推动下，目前已有100个国家（地区）承诺实施“标准”。

The Measures are intended to provide the legal basis and operational guidelines for the implementation of the Standard in China by transforming the international standard into the specific requirements under China's national conditions. It is not only an important measure for China to actively promote the implementation of the Standard, but also specific embodiment of China in fulfilling the international commitments.

The Measures will have minor impact on the public, instead it will have greater impact on those non-residents who have opened account(s) in China or those passive non-financial entities with non-resident controlling persons.

本次发布的《管理办法》旨在将国际通用的“标准”转化成适应中国国情的具体要求,为中国实施“标准”提供法律依据和操作指引,既是中国积极推动“标准”实施的重要举措,也是中国履行国际承诺的具体体现。

《管理办法》对社会公众影响较小,主要对在中国境内开立账户的非居民或者有非居民控制人的消极非金融机构影响较大。

China Expanded the Scope of Preferential Tax Policies for Small and Low-Profit Enterprises

中国扩大小型微利企业所得税优惠政策范围

In June 2017, the Ministry of Finance and the State Administration of Taxation of the People's Republic of China issued the Circular on Expanding the Scope of Preferential Tax Policies for Small and Low-Profit Enterprises (Cai Shui [2017] No. 43). From January 1, 2017 to December 31, 2019, the threshold of taxable income for small and low-profit enterprises will be raised from 300,000 yuan to 500,000 yuan, and for those with annual taxable income below 500,000 yuan (inclusive), the taxable income will be determined at 50% of the actual income, and the applicable income rate will be 20%. At the same time, the State Administration of Taxation also issued the State Administration of Taxation Notice No. 2317 of 2017, which introduces the supporting measures on tax collection and administration.

2017年6月，中国财政部、国家税务总局发布了《关于扩大小型微利企业所得税优惠政策范围的通知》（财税〔2017〕43号）。自2017年1月1日至2019年12月31日，将小型微利企业的年应纳税所得额上限由30万元提高至50万元，对年应纳税所得额低于50万元（含50万元）的小型微利企业，其所得减按50%计入应纳税所得额，按20%的税率缴纳企业所得税。同时，国家税务总局还发布了《国家税务总局公告2017年第23号》，出台了相关的征管措施。

Enterprises with annual taxable income between 300,000 yuan to 500,000 yuan will benefit the most from the preferential policies. The preferential policies will reduce taxes and fees, expand preferential policy scope, continue to stimulate micro-entities' vitality, which is conducive to maintaining stable and healthy economy and social harmony and stability.

该优惠政策对年应纳税所得额在 30 万元至 50 万元之间的符合条件的企业，是最大的受益群体。该优惠政策将减税降费、扩大政策优惠面、持续激发微观主体活力，有利于保持经济的平稳健康发展和社会的和谐稳定。



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Knowledge partner of Chinese companies in Europe

At VGD we support entrepreneurs and their investors in their ambition to structure and to develop their businesses. In addition to our services, we offer entrepreneurs a sounding board, by challenging your opportunities and providing alternative ideas.

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