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VGD 天健 财税新讯



Belgium / 比利时

Benefits in kind..., a tax friendly way to remunerate your staff in Belgium?

员工额外福利是给比利时员工报酬最好的方法吗？

In Belgium it's quite a common practice that an employee or a director of a company is granted a range of benefits in kind by the employer or company apart from his normal salary. The main goal of such benefits is to increase the employee's or director's commitment and to offer a tax-efficient method of remuneration.

These benefits in kind are regarded as employment income when they are achieved under the terms or on the occasion of exercising professional activities. The fact that these benefits are defined as employment income, means that the employee or director - who receives such benefits - must pay income tax (at progressive tax rates) and social security (employee/director + employer) contributions (subject to certain exceptions) on the amount that corresponds with the value of the benefit in kind.

在比利时雇主或公司除了正常工资外，通常还会给雇员或主管人员额外的福利。这种额外福利的主要目的除了为了提高雇员或主管人员对公司的忠诚度外，还是一种减少应纳税额的办法。

在进行工作活动时产生的额外福利会被视为工资收入。额外福利被定义为工资收入，意思是收到这种额外福利的雇员或主管人员 - 必须对相关所得额外福利交纳收入所得税（以累进税率的形式）与社会保险（雇员 / 主管人员 + 雇主）。

As to the latter, the general rule is that the “taxable value” equals the “real value” in the hands of the beneficiary taking into account the facts and circumstances. In other words, the amount that the beneficiary would normally have to spend to obtain the benefit or the savings that the beneficiary has accomplished.

However, for some benefits in kind Belgian legislation provides a “lump sum” valuation method. Even if the actual value of these benefits in kind can be determined, the beneficiary will be taxed on the “lump sum” amount.

Taxation of these benefits in kind can only be minimized or reduced to nil where the employee or director (partially) reimburses the employer or company for the private use.

Hereafter you will find a non-exhaustive overview of the most frequently granted benefits in kind and their taxation method:

对于后者，一般规定是，应纳税所得额等同于受益人得到的“实际价值”。换言之，换言之受益人为了得到该项福利通常所需要支付的金额或因为该福利而使受益人节约的金额。

但是，对于其中一些额外福利，比利时法规规定了总额评估法。即使这些福利的实际价值可以被确定，这些福利也会根据评估的应纳税福利总额交纳所得税。

只有当雇员或主管人员向雇主或公司支付了非工作产生的（部分）费用时，该支付的费用才能用应纳税福利中扣减。

以下是其中一些最常用的额外福利及其计税方法：

1. Company car | 公司车辆

One of the most coveted remuneration methods to reward an employee or director is the free use of a company car - most of the time - accompanied with the free use of fuel – due to its relatively favorable tax treatment. A company car will initially be used for professional purposes but in practice it regularly happens that the employee or director also uses the car for private purposes. This private use is regarded as a taxable benefit in kind.

The taxable value of the benefit in kind for a company car is determined on a “lump sum” yearly basis according to the following formula, regardless the real number of kilometers of private use.



其中最诱人的报酬方法是给雇员或主管人员免费使用公司车辆 – 多数情况下 – 另外伴随着免费使用燃料 – 原因是税收政策对此相对优惠。公司车辆主要是工作用途，但是实际上雇员与主管人员经常会把车辆用在私人用途。这种公车私用会被视为应纳税的额外福利。

无论私人所用的实际公里数为多少，公车福利按年应纳税福利总额计税，计算公式如下：

► Official list price x emission coefficient x 6/7 x correction

车辆官方价格 x 排放系数 x 6/7 x 更正系数

1) The official list price, including options and paid VAT but excluding any discounts

车辆官方价格，包含其它设备与支付的增值税，但不包含任何折扣。

2) Emission coefficient: min. 4% - max. 18% depending on the kind of fuel (gasoline or diesel)

排放系数：最少 4% – 最大 18%，取决于不同燃料（汽油或者柴油）。

3) The correction is a function of the first date of registration of the car (6% reduction per annum, with maximum of 30%)

更正系数取决于车辆首次登记日（每年减少 6%，最多 30%）

The taxable value of the benefit in kind also includes fuel costs regardless of whether a fuel card is provided or not. Reimbursements – wholly or partially - made by the employee or director are deductible from the taxable lump sum value.

公车福利的应纳税福利总额包括燃料费用（不管公司是否提供油卡）。雇员或主管人员支付的部分或全部款项可从应纳税福利总额中扣除。

The employee or the director who receives such a free use of a company car will only have to pay income tax. The solidarity contribution (based on the emission of the car) will become due by the employer.

免费使用公司车辆的雇员或者主管人员只需要支付所得税。其它附加税按照车辆的排放量，将由雇主交纳。

Example:

An employee or director was granted – apart from his normal salary - a BMW 530 TDI with an emission of 119 g/km and an official list price (incl. options and VAT paid, excl. discount) of EUR 54,950. The first date of registration of the car was 31 March 2013.

除了他正常的工资外，一名雇员或主管人员得到了一辆宝马 530 TDI, 汽车排放量为 119 克 / 每公里, 车辆官方价格为 54,950 欧元 (包括配件、增值税, 不包括折扣)。车辆首个登记日为 2013 年 3 月 31 日。

For the income year 2014 (tax year 2015) the employee or director will be taxed on a benefit in kind calculated as following:

2014 收入年度 (税年 2015), 该雇员或者主管人员的应税福利计算如下:

2014 年 1 月 1 日到 2014 年 3 月 31 日 => 车龄为一年

Period 1 January 2014 until 31 March 2014 => car is 1 year old
 = € 54, 950 x [5.5 + 0.1 x (119 – 93)] / 100 x 6/7
 = € 3 815.10 x 3/12 months
 = € 953.78

2014 年 4 月 1 日到 2014 年 12 月 31 日 => 车龄为两年

Period 1st April 2014 until 31st December 2014 => car is 2 years old
 = (€ 54, 950 x 94%) x [5.5 + 0.1 x (119 – 93)] / 100 x 6/7
 = € 3, 586.19 x 9/12 months
 = € 2, 689.64

应纳税所得合计

Total taxable amount = € 3, 643.42 (€ 953.78 + € 2, 689.64)

2. Mobile or smart phone | 使用移动或智能电话

Another interesting remuneration method is to provide the employee or director with a free mobile or smart phone. In practice it very often happens that the employee or director also uses it for private purposes. This private use constitutes a taxable benefit in kind.

As Belgian legislation doesn't provide a "lump sum" valuation method for such a benefit in kind, the general rule applies. In other words, the taxable value - in principle - equals the real value (taken into account facts and circumstances) or the amount that the beneficiary would normally have to spend to obtain the benefit/savings that he has accomplished.

In common practice, however, it's not always easy to determine this so called "real value" and for that reason the Belgian Tax Administration (and Social Security Authorities) accept a lump sum amount of 150 EUR/year as taxable benefit.

Reimbursements – wholly or partially - made by the employee or director are deductible from the taxable value.

另外一种报酬方法是向雇员或主管人员提供免费的移动或者智能电话。实际上，雇员或者主管人员同样也会对电话用在私人用途。这种电话私用也会构成应纳税的额外福利。

比利时法规没有对这种额外福利规定总额评估方法，所以这种情况下适用一般规定。换言之，应纳税所得额原则上等于按实际情况确定的实际价值，或者是受益人为了得到该项额外福利通常所需要支付的金额或因为该福利而使受益人节约的金额。

但是，在实务中，判定“实际价值”通常并不是那么容易，因此，比利时税务局（与社保机构）确定了 150 欧元 / 每年的总额作为应纳税福利。

雇员或主管人员支付的部分或全部款项可从应纳税福利总额中扣除。

3. PC and/or internet | 电脑与 / 或者网络使用

Taking into account the automation and the use of social media it's also common practice that the employee or director has a PC and/or internet at his disposal. In cases of private use it constitutes a taxable benefit in kind.

The taxable value of the benefit in kind for a PC and/or internet is determined on a "lump sum" yearly basis:

由于自动化与使用社交媒体的原因，通常雇员或者主管人员都会配有电脑与 / 或者附带使用网络。如果电脑与 / 或者网络使用被私用的话，也会构成应纳税的额外福利

使用电脑与 / 或者网络的福利按以下标准确定年应纳税福利总额：

PC (including peripherals and software)	180 EUR/year
Internet (subscription and connection)	60 EUR/year

电脑 (包括周边设备与软件)	180 欧元 / 每年
网络 (服务收费与连接费)	60 欧元 / 每年

Reimbursements – wholly or partially - made by the employee or director are deductible from the taxable value.

雇员或主管人员支付的部分或全部款项可从应纳税福利总额中扣除。

4.Free housing | 免费住房

Another coveted remuneration method is to grant an employee or a director the free use of a house or a flat under the terms or on the occasion of exercising professional activities. This free use or use against a too low rent price is regarded as a taxable benefit in kind.

The taxable value of the benefit in kind for free housing is determined on a “lump sum” yearly basis, regardless the fair market rent, according to the following formula:

Unfurnished and cadastral income (not indexed) < 745 EUR
indexed cadastral income x 100/60 x 1.25

住房没有家具 + 不动产收入 (指数未挂钩前) < 745 欧元
>> 与指数挂钩的不动产收入 x 100/60 x 1.25

Unfurnished and cadastral income (not indexed) > 745 EUR
indexed cadastral income x 100/60 x 3.8

住房没有家具 + 不动产收入 (指数未挂钩前) > 745 欧元
>> 与指数挂钩的不动产收入 x 100/60 x 3.8

The above mentioned “lump sum” benefits are increased by 2/3 where the house or flat is furnished.

Reimbursements – wholly or partially - made by the employee or director are deductible from the taxable value.

另外一种报酬方法是在进行工作活动情况下,向雇员或主管人员提供免费使用住房。这种住房免费使用或者是以低价出租的形式会当作应纳税的额外福利。

免费住房不管市场实际租金均按以下公式确定年应纳税福利总额:

如果住房配备家具,则上述应纳税福利总额将增加 2/3。

雇员或主管人员支付的部分或全部款项可从应纳税福利总额中扣除。



Example:

An employee or director is allowed to use an unfurnished house for free. The cadastral value (not indexed) of the house is € 3,500. The index coefficient for the year 2014 is 1.6813.

For the income year 2014 (tax year 2015) the employee or director will be taxed on a benefit in kind calculated as following:

$$= € 3,500 \times 1.6813 \times 100/60 \times 3.8$$

$$= € 37,268.82$$

If, in the case at hand, the house would be furnished, the benefit in kind would result in a taxable amount of:

$$= [€ 3,500 \times 1.6813 \times 100/60 \times 3.8] + (1+2/3)$$

$$= € 62,114.70$$

Taking into account the rather significant difference in the taxable amount of the benefit in kind, it would be advisable not to grant a 'furnished' house or apartment for free.

一名雇员或者主管人员被允许免费使用一套没有家具的住房。住房的不动产收入(指数未挂钩前)为3,500欧元。2014年的指数系数为1.6813。

在2014收入年度(税年2015), 这名雇员或者主管人员使用该福利每年应纳税福利总额计算如下:

如果按照上面的例子, 住房配备家具, 应纳税福利总额为:

考虑到以上应纳税福利总额的显著差异, 建议不要为雇员或者主管人员提供带有家具的免费住房。

5.Free heating and electricity | 免费供暖与供电

The free use or use against preferential criteria of a house or a flat is often accompanied by the provision of heating and electricity.

免费使用住房一般伴随着免费提供暖气与用电。

The taxable value of the benefit in kind for heating and electricity is determined on a “lump sum” yearly basis (tax year 2015):

供暖与供电福利按年应纳税福利总额计税 (税年 2015):

Heating		Electricity	
Director	EUR1900	EUR940	
Employee	EUR850	EUR430	

供暖		供电	
主管人员	1900 欧元	940 欧元	
雇员	850 欧元	430 欧元	

Reimbursements – wholly or partially - made by the employee or director are deductible from the taxable value.

雇员或主管人员支付的部分或全部款项可从应纳税福利总额中扣除。

6. Servants, housekeepers, drivers, gardeners, etc. | 仆人、管家、司机、园艺工人等

An employee or director who's able to benefit from such personnel will be taxed on a benefit in kind.

得到该福利的雇员或者主管人员将由于这些额外的福利而被征税。

The taxable value of the benefit in kind is determined on a "lump sum" yearly basis regardless the real staff cost for the company:

该福利按年应纳税福利总额计税，不考虑员工的实际成本。

Full-time employment	5,950 EUR/year
Part-time employment	working time X 5,950 EUR/ year

全职	5,950 欧元 / 每年
半职	实际工作时间 X 5,950 欧元 / 每年

Reimbursements – wholly or partially - made by the employee or director are deductible from the taxable value.

雇员或主管人员支付的部分或全部款项可从应纳税福利总额中扣除。

As illustrated above, these are just some of the most frequently granted benefits in kind. It needs no further clarification that most of these benefits in kind are often used to offer a tax-efficient remuneration.

以上是一些最常用的额外福利。这些额外福利无需单另申报即可用于抵扣应纳税所得额。

However, if an employer or a company wants to grant such benefits to its employee or director it's very important that the appropriate valuation method is used and that the necessary pay slips are drawn up in order to avoid tax penalties ranging from 50% (individual) to 100%(company)...

可是,如果雇主或公司想把这些额外福利给雇员或者主管人员,那么需要注意使用适当的评估方法,另外还有在工资单上作出充足注明,以免触及到相关的税务罚款 50%(个人)100%(公司)。

If you have any questions, please feel free to contact us.

如果您有其它什么问题,请随时联系我们。

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CEBIT 2015: Chinese-German Cyber Security Standards

信息及通信技术博览会 CEBIT 2015: 中德网络安全标准

China and Germany have expressed their cooperation in regard to data security at the start of the IT trade fair, CeBIT, with China as its partner country this year.

While international rules on data security and the protection of intellectual property for all countries are common sense, different views on Cyber Security (e.g. Security Controls, Security Standards and Industrial Policy) are still a challenge for Germany China Policies. While Germany aims to protect critical infrastructures and citizens' data privacy, China's approach is also to control all information on networks and beyond.

中国与德国共同在今届 CeBIT 电子信息交易会上发表关于数据安全合作宣言。而今年，中国是其合作国。

虽然在数据安全与知识产权保护的国际规则在所有国家中都形成共识，对网络安全不同理解（例如说：安全控制，安全标准与产业政策）对中德政策带来挑战。德国的目标是保护关键基础设施与个人数据的保护，而中国则侧重控制网络上的所有信息。

Relevant Standards and Initiatives:

相关的标准和提议：

► For the European Union the Digital Agenda sees Internet trust and security as vital to a vibrant digital society, and sets out actions to improve cyber security readiness. These include the establishment of a well-functioning network of CERTs (Computer Emergency Response Teams) at national level covering all of Europe; the organization of cyber-incidents simulations and the support to EU-wide cyber security preparedness. Moreover, the policy on Critical Information Infrastructure Protection (CIIP) aims to strengthen the security and resilience of vital ICT infrastructure by stimulating and supporting the development of a high level of preparedness, security and resilience capabilities, both at national and at EU level.

► Germany's Federal Government on 17 December 2014 approved draft legislation to improve the security of information technology systems, the IT Security Act, proposed by Federal Minister of the Interior. This is one of the first concrete steps in implementing the Federal Government's Digital Agenda as describes above.

欧盟的数字化议程认为网络信任与安全是一个充满活力的数字化社会所必须的，并且开始了一些活动来提高网络安全意识。当中包括设立覆盖整个欧洲的良好计算机应急小组 (CERTs) 的网络；对网络安全事件的模拟与在欧盟内部网络安全的准备。另外，通过在国内与欧盟层面对准备性，安全性与弹性能力的鼓励发展和支持，关键信息基础设施的保护 (CIIP) 的政策对关键电子信息基础设施的安全性进行加强。

经内政部的提议，德国联邦政府在 2014 年 12 月 17 日通过了相关电子信息安全草案，以加强信息系统的安全。这是联邦政府对数字化议程执行的具体步骤之一。

Cyber security threats have a global impact and could stop vital services and critical infrastructures within hours remotely. Global initiatives regarding data security have been started, but China-Germany Policies for secure digital cooperation are not yet in place and the aims of digital agendas are partly divergent. As a result, each CEO is still responsible for managing information risks (Availability, Business Continuity, Confidentiality and Integrity) and implementing sufficient controls to protect intellectual property and business continuity. Business requirements to secure restricted data might rarely been met due to ineffective security controls. Only a risk based approach starting with a risk assessment could evaluate effective and efficient mitigating controls.

网络安全威胁具有全球性影响并且可以在短时间之内远程关闭重要服务与关键基本设施。关于数据安全的举措已经在全球开展,但是中德关于数据安全的政策尚未到位,并且对于数据化议程的目标各自有异。尽管如此,公司负责人仍然肩负着管理信息的信息风险(信息可用性,经营持续性,资料保密性与完整性),另外还需要进行足够的监控以保护知识产权与公司的可持续经营。由于低效的安全监控,对保密数据安全标准很少达标。只有由风险评估开始进行评估,才能切实有效的降低监控风险。

If you have any questions, please feel free to contact us.

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China / 中国

Further tax support of the State Council of the People's Republic of China on small and micro enterprises

中国国务院进一步加大对小微企业的税收支持

Some further tax preferential policies on small and micro enterprises were passed on the executive meeting of the State Council of the PRC dated 19 August 2015. According to the meeting, existing tax preferential policies shall be still effective, meanwhile two new policies shall be effective. One is that from 1 October 2015 to 31 December 2017, the scope of small and micro enterprises which are entitled to enjoy the half-reduction in enterprise income tax is extended from those with annual taxable income of RMB 200,000 (inclusive) to those with annual taxable income of RMB 300,000 (inclusive); the other is that small and micro enterprises, individual businesses, and other individuals with monthly turnover of RMB 20,000 to 30,000 shall be entitled to exemption in VAT, business tax for a time period from 31 December 2015 to 31 December 2017.

2015年8月19日，国务院召开常务会议，决定进一步加大对小微企业的税收优惠。会议决定，在落实好已出台税收优惠政策的同时，一是从2015年10月1日起到2017年底，依法将减半征收企业所得税的小微企业范围，由年应纳税所得额20万元以内（含20万元）扩大到30万元以内（含30万元）。二是将月销售额2万元至3万元的小微企业、个体工商户和其他个人免征增值税、营业税的优惠政策执行期限，由2015年底延长至2017年底。

The aforementioned preferential policies are further support on small and micro enterprises. They provide small and micro enterprises with ongoing encouragement in their development, and also provide foreign individuals and corporations with more favorable investment environment in setting up new companies or branches in China. For more information on small and micro enterprises, please contact Pan-China CPAs LLP, and we will provide you with customer-tailored tax services.

上述优惠政策为小微企业的创业创新进一步提供了税收政策支持，将持续促进小微企业的发展，也更有利于外籍个人以及外资企业来华创业或设立分支机构。关于更多小微企业税收资讯，请详询天健会计师事务所，我们将为您提供全方位的税务服务。

If you have any questions, please feel free to contact us.

如果您有其它什么问题，请随时联系我们。

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Knowledge partner of Chinese companies in Europe

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