

# 中國稅：7月1日新定，稅局全監控： 有發票也可以不能扣稅

許多中小企常聽到「稅負率」，以其他發票作費用減低利潤；也有為了保持利潤率而某些成本費用不入賬。自2017年7月1日起，這些方法全都很容易被稅局的金稅三期系統發現。另一方面，員工報銷發票即使有公司名稱，如果沒有納稅號，也不能扣稅。本節將討論以下內容：

- 稅局能通過金稅三期對比出什麼資料？為何連企業利潤是否合理也能比對出來？
- 你公司有好的內控審核嗎？如何開具正確發票？何謂合規發票？有哪些內容應該注意？你知道不同類型的發票應用在哪些交易嗎？
- 哪些行業的小規模納稅人能自開增值稅專用發票？
- 哪些情況下開了發票仍不需要交稅？
- 能扣稅的發票必須有哪些內容？
- 網上認證真實的發票為何仍可以有問題？
- 7月1日起的新普通發票政策如何使金稅三期更趨完善？連企業所得稅也能監控？
- 哪些情況下可以開「紅字發票」？
- 如何處理「走逃(失聯)發票」、「異常憑證」、丟失發票？
- 專用發票的認證期延到360天，A、B及C類的企業基本上都可以網上勾選認證。取得紙質版專用發票才抵扣與勾選抵扣兩個方法，各有哪些利弊？
- 「善意取得虛開發票」和「惡意取得虛開發票」有何分別？

## 網上報名

## 付款方法及規則

<u>日期</u>	2017 年 7 月 29 日(星期六)
<u>講座時間</u>	上午 9:30 - 下午 1:00 (上午 9:00 起登記入座)
<u>地點</u>	香港金鐘道95號統一中心八樓 城市大學SCOPE金鐘分校UT課室 <a href="#">地圖</a>
<u>費用</u>	非會員 (港幣420元), 必思培訓會/ACCA會員/學員/認可僱主 (港幣370元)
<u>講師</u>	Bolivia Cheung 張少雲 <a href="#">關於講師</a>
<u>語言</u>	廣東話
<u>CPD</u>	3.5 小時
<a href="#">免費註冊-必思培訓會員</a>	<a href="#">聯絡我們</a>

**\*\*我們歡迎來定制我們的培訓課程，包括真實的案例研究，以滿足貴公司的需要，請隨時與我們聯繫獲取更多信息。**

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### 曾獲獎項：

獎項：就業展才能計劃

頒發機構或當局：勞工處



獎項：2016 年度家庭友善僱主獎勵計劃

頒發機構或當局：愛家庭議會



頒發機構或當局：2013-2014 年度《有能者、聘之約章》及共融機構



獎項：商界展關懷 2014-2016

Caring Company 2014-2016

