



AAAAA 2010-2017

19

1700
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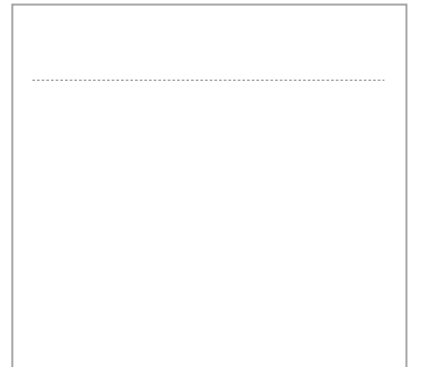
1

2

84

2017 1 1

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010-57961169



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餐费类别	发放形式	会计科目	是否扣缴个人所得税
误餐补助	按固定标准，以现金形式发放	应付职工薪酬	否
误餐补助	按固定标准，以现金形式发放	应付职工薪酬	是
午餐补贴	凭发票实报实销	应付职工薪酬	是
午餐补贴	凭发票实报实销	业务招待费	否
出差餐费	差旅费津贴	差旅费	否
出差餐费	差旅费包干，以现金形式发放	差旅费	不超过规定标准不扣缴
出差餐费	凭发票实报实销	差旅费	不超过规定标准不扣缴
招待餐费	实报实销或公司账户支付	业务招待费	否
招待餐费	实报实销或公司账户支付	会议费	否
招待餐费	实报实销或公司账户支付	职工福利费	否
招待餐费	实报实销或公司账户支付	董事会费	否
招待餐费	实报实销或公司账户支付	职工教育经费	否

/

010-57961169

2019

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2019

ITSG

ITSG





2014 APEC 2017



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1. 9 30

2. 4 1 2019 4 500 12 1 1 2019 12 31

3. 2019 2019 500

2019 500

4. 2018 5 1 12 4

5. 2019 1 1 30 10 30

12366

2019 13 10

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14.2%

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6500

100%
70%

8000

100%



GDP 1.4

1361

1386

46

32

16% 13% 10% 9%
13% 9% 6%
9% 30% 28.4%

10 300 5000 6
100 5000 300 3

11.				
12.			3	10
13.			30%	
14.			30%	
15.				
16.				
17.				
18.		10	15	
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21.	100			
0.5%				
22.		16		
23.				16%
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		2015	2019	30000	5000		
	4500			2000			
	3						
1	30000-5000-4500-2000						
2	-	-	-	-2520-555=625			
3	-	-	-	-2520-555-625=1850			
	2			37000	10%	2	3

1. Developments Reduce Spanish Inheritance and Gift Tax for Non-Residents By Luis J. Dur á (Spain)
2. Taxation of Canadian Real Estate: What Non-Residents Need to Know By Michael Cadesky (Canada)
3. C.I.V.s and V.C.F.s: The Keys to Investing in Portugal By Jo ã Lu í Ara újo and Miguel Torres (Portugal)
4. U.K. Tax Developments for the Digital Age By Gary Ashford (United Kingdom)

From ITSG www.itsgnetwork.com

ITSG	2019
ITSG	37
2016	ITSG
	ITSG

2019 9

12

1 12

2018 120

2019 16

2019 21

3

13 15

2019 1 1

2018

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2019

2019 32

2019

2019

12366

2018

2018



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