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抵免方式	涉及的实体	税款范围	实际抵免/缴收
直接抵免	境外分公司及常设机构	企业就来源于境外的营业利润所得在境外所缴纳的企业所得税	以境内公司(含境外分公司)名义缴纳的
	向境外提供服务	就来源于或发生于境外的股息、红利等	
间接抵免	境外符合条件的被投资企业	企业所得税中与境内投资企业取得股息、红利等所得的部分	以境外公司名义缴纳的
税收饶让抵免	上述三类	在境外享受减免税待遇,但按照税收协定规定应回已缴税款	减免的上

IPO

三、税收抵免计算的结构体系



2017 84

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2017



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2017

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1.

$$0.000473 \times (1,170,000 + 130,000) = 614.9$$

$$1. = 130,000 * 0.000473 = 61.49$$

$$2. = 553.41 + 61.49 = 614.90$$

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2.

2010 1

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2.

$$0.0021188 \times (300,000,000 - 200,000,000) = 210$$

$$1. = 300,000,000 - 200,000,000 * 0.0021188 = 210$$

$$2. = 210 + 18 = 228$$

5 31

3.

$$0.0021188 \times (10,000 - 4,000) = 12,000 - 880 = 11,120$$

$$1. = 2017 \text{ A} / 2017 = 880 * 6,000 / 12,000 - 880 = 474.82$$

$$2. = 10,000 - 4,000 + 474.82 = 6,474.82$$

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 1100 125

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 2. = 900/9900 *1100=100
 3. = + -
 = 900- 350- 120-100 + 30* 40% =342

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3. 2009 125

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国家(地区)	境外所得纳税调整后所得(万元)	境外所得抵免限额(万元)	境外负担所得税(万元)	实际可抵免境内所得税(万元)
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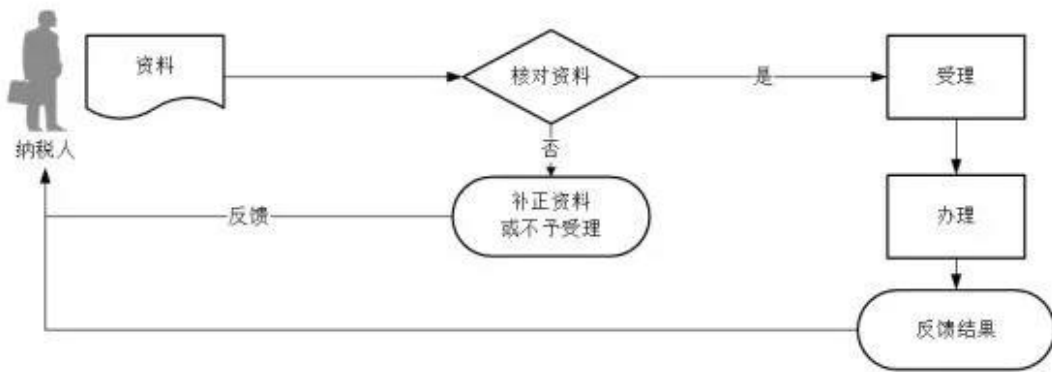
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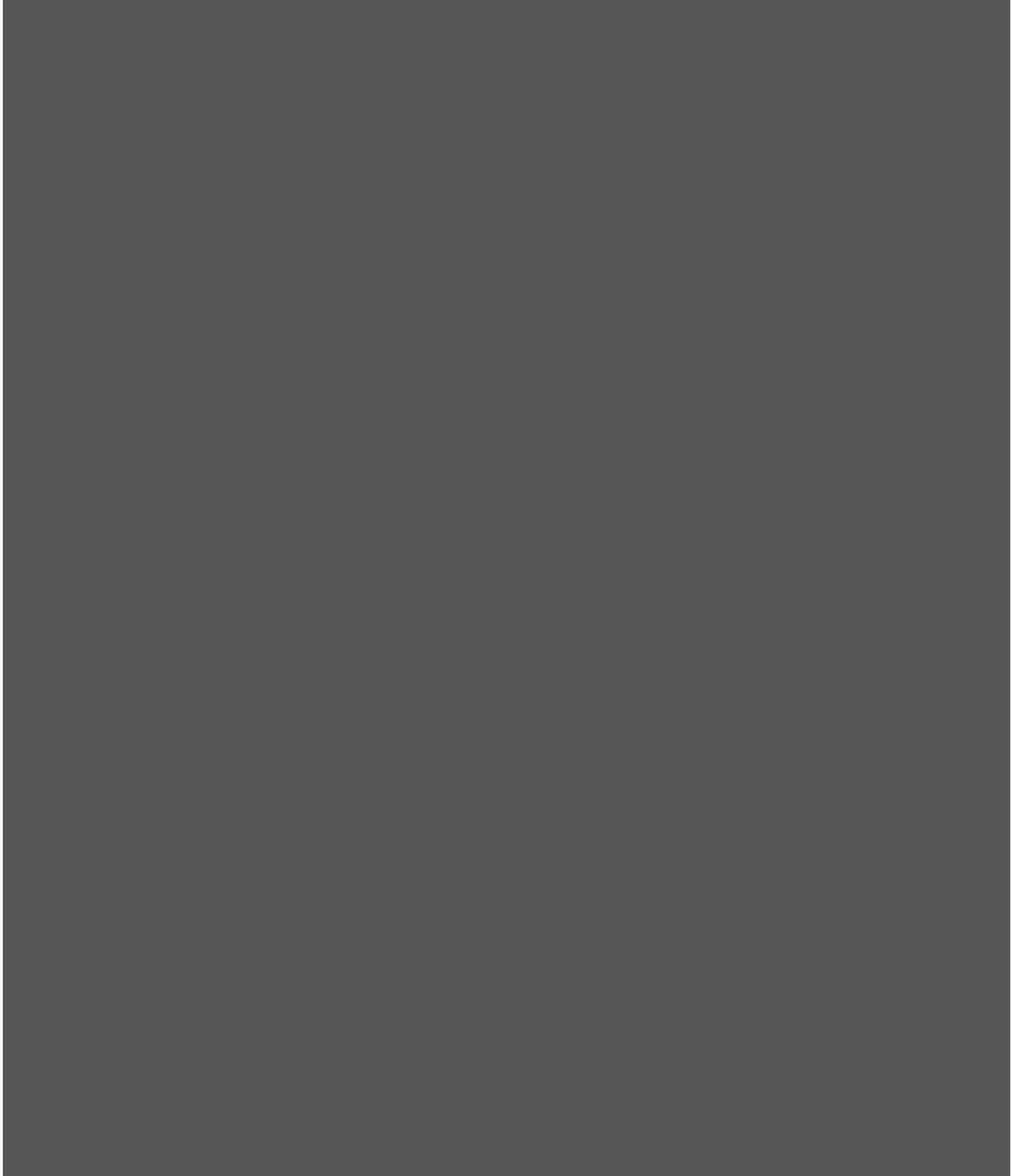
07. 1999 58
586
586
586
2012 40
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09.

1.				
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*		1		
1.		01081503	2010	108
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2.			01081506	2015 35
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3.		01083907	2012	97
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4.		01092203	2008	56
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5.		01124302	2002	2
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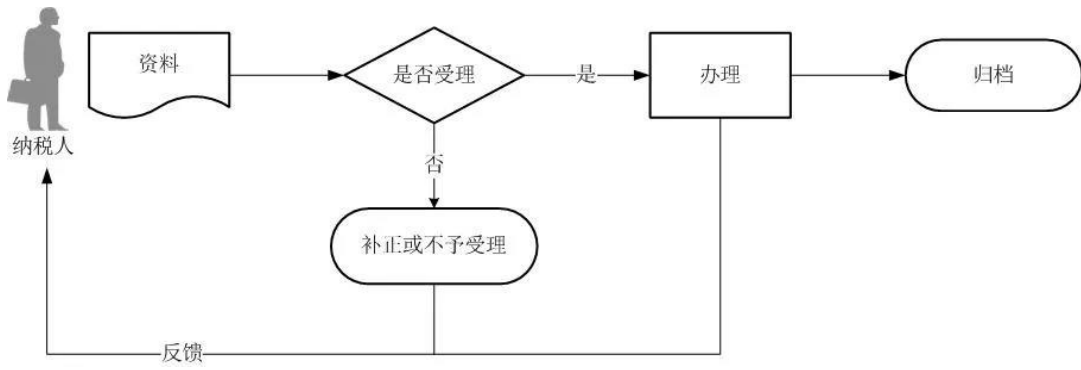
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57. 156 2004 39 15101402 2001
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59. 15092304 2017 55
60. 15122601 2005 23
61. 15122602 2011 80
62. 82 15129902 2012
63. 15129903
64. 15129904 2008 24
65. 15129905 2012 82
66. 15129906 2012 82
67. 52 15129999 1997
68. 4 68. 4
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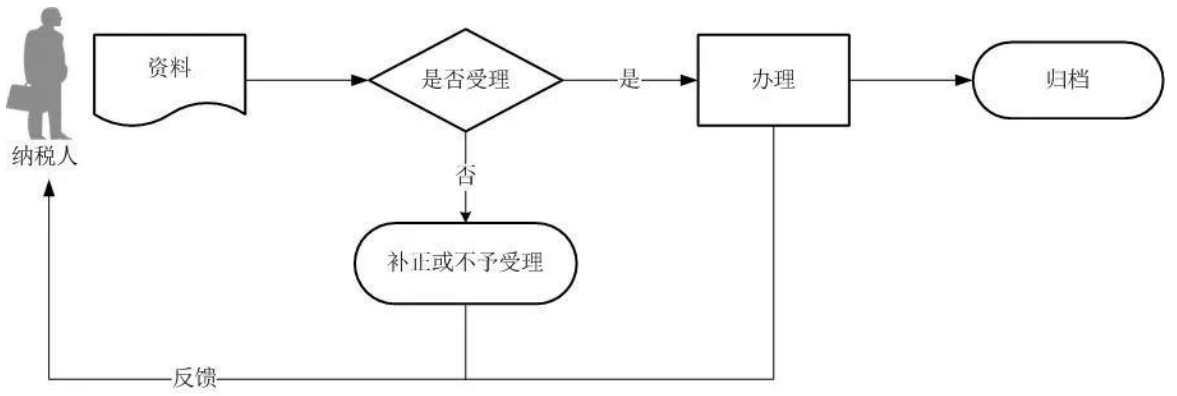
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