

2020 3 1 6 30

2020 1 17
2020

3

2020 3

2018

2020 3



AAAAA

2000

IPO

200000 150000 20000 25000 A
 200000 10000 20000 A 35000 B
 62500 20000 B 7000

收入类型	中国	A国	B国
工资收入	150000	200000	
特许权使用费收入	25000		6250
股息、利息	20000	10000	2000
财产转让所得		20000	
已纳个税	13680	35000	7000

20%

$$= 150000 - 60000 \times 10\% - 2520 = 6480$$

$$= 20000 \times (1 - 20\%) \times 20\% = 3200$$

$$= 20000 \times 20\% = 4000$$

1

B

$$= 62500 \times (1 - 20\%) = 50000$$

$$= 25000 \times (1 - 20\%) = 20000$$

$$= 150000 + 20000 + 200000 + 50000 - 60000 = 360000$$

$$= 360000 \times 25\% - 31920 = 58080$$

A

$$= \frac{58080 \times 200000}{420000} = 27657.14$$

B

$$= \frac{58080 \times 50000}{420000} = 6914.29$$

2

A

$$10000 \times 20\% = 2000$$

B

$$20000 \times 20\% = 4000$$

3

A

$$20000 \times 20\% = 4000$$

4

A

B

$$\begin{aligned}
 &+ \quad A \quad = \quad + \\
 &\quad \quad \quad = 27657.14 + 2000 + 4000 = 33657.14 \\
 &+ \quad B \quad = \quad + \\
 &\quad \quad \quad = 6914.29 + 4000 = 10914.29 \\
 &5
 \end{aligned}$$

A	35000	-	33657.14	=1342.86		33657.14	1342.86
B	7000	-	10914.29	=-3914.29	7000		
6							

2019 99

$$\begin{aligned}
 &1 \quad = 58080 - 33657.14 + 7000 = 17422.86 \\
 &2 \\
 &A \quad 10000 \times 20\% = 2000 \\
 &B \quad 20000 \times 20\% = 4000 \\
 &3 \\
 &A \quad 20000 \times 20\% = 4000 \\
 &4 \quad = 17422.86 + 2000 + 4000 + 4000 = 27742.86
 \end{aligned}$$

1

2
CRS
3
4
5

3 1 6 30

01088061216 01088061199

geyh@csrc.gov.cn

01088061252 01088061644

2020 2 3

1.

14

2 1 2 6

2020

2020

2.

14

2020

APP

12366

12366

3.

14

2020

4.

14

2020

5.

14

2020

6.

14

2020

7.

14

2020

1.

14

2

2020

2.

2020

14

1.

2020 8

2020 4

2020 8 , 8

6. (2020
14) ,

1. 2020 9 ,
2020 4 9 ,

2. 2020 9
2020 4 9 ,
9 ,

9
2019 99 9

3. 2020 8
2020 4 8

2018 46 ,

4. 2020 8

2020 4
2020

8

2020 8

2020 4

8

1.

14

2020

;

2.

14

2020



2020 1 1

1.2

?

2020 19

2.

?

8

2020

2020 1 1

3. 2020 ?
8 2020 5 2020
8 2020 8

4. 50% 2020 1 1 ?
8 2020 2020

5. 50% 2020 ?
2020 9

6. 2020 1 1 ?
2020 9

7. 2020 1 1 ?
2020 10

8. 2020 1 1 ?
2020 10
2020 1 1

9. ?
2020 9

2020 1 1

12366

1.

5.

?

2020

8

8

8

6.

84

?

2016 36

7.

2020

8

?

2020

8

8.

?

2020

8

8

2016 36

9.

8

?

2020

8

2016 36

10.

?

2020 8

2016 36

11.

?

16.

?

2020 9

17.

?

2020 9

18.

?

2020 9 9

9

19.

?

2020 9

20.

?

2020 9



185

1

2

APP

1



1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31
32
33
34
35
36
37
38
39
40
41
42
43
44
45
46
47
48
49
50
51
52
53
54
55
56
57
58
59
60
61
62
63
64
65
66
67
68
69
70
71
72
73
74

75
76
77
78
79
80
81
82
83
84
85
86
87
88
89
90
91
92
93
94
95
96
97
98
99
100
101
102
103
104
105
106
107
108
109
110
111
112
113
114
115
116
117
118

119

120

121

122

123

124

125

126

127

128

129

130

131

132

133

134

135

136

137

138

139

140

141

142

143

144

145

146

147

148

149

150

151

152

153

154

155

156

157

158

159

160
161
162
163

,

,

,

A

A

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

,

[[]]

060#

2020 1 1

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.

12. 2020 8

- 1.

2020 1 1

- 2.

2020 10

2020 1 1

2020 10

- 3.

2020 1 1

2019 12

1
2

2020 8
2020 4

4.

2020 1 1

1

1
2
3

2016 36
2020 8
2020 4

6.

2020 1 1

2018 46

1
2

2020 8
2020 4

7.

2020 1 1 2020 3 31

2020 17

2020 6

8.



1

1

2020 9

2

2020 4

11.

2020 1 1 2020 3 31

1

2

1

3

2020 6

2020 9 30

2020 17

1

2015 102

2

2020

6

50% 2020 2020

1 2020 8
2 2020 4



2 8

2020 2 9

1. 1

2020 8 2020 1 1 2019 12

2. 1 2 1 N95 1

2020 9 2020 1 1

3.

2020 8 2020 1 1

4. 1 1 1

2020 8

2020 1 1

2016 36

1 1

5.

2020 8

2020 1 1

1 1

6.

2020 8

2020 1 1

2016 36 2

1 1

7.

8.

9.

2019 45

2019

10.

1.
600

2020

8

2. 2020 8 ,

2018 23

3.

A201020

4 ,

4.

2020 9

2020 9

8.

2020 9

9.

100

10.

8

2020 8

2020

5

8

(

)

(GB T+4754-2017)

2020

50%

2020

5

8

1.

30%

2020 9

2.

2020 9

3.

2020 9

4.

2019 99

5.

;

,

6.

2019 99

7.

2020 10

8.

2019 99

1.

2.

,

3.

1

2

3

4

1. ,

1.

2.

3.

?

1.

2.

4.

10

2020 5

1.

2.

3.

4.

5.

1
100

9

LPR 250

LPR

50%

1

2020 2 7



2020 4

2020 8 , 8

2020 8
2020 9 , 9

8 9

8

2018 46

8

2020

8

9

9

9

2019

99

9

2020 2 10



2020 14

2 1 2 6

2020

APP

12366

12366

2020 2 10

<http://www.zhcpa.cn/>

