



AAAAA

2010-2017

LP

19

1700
600

初始投资合伙企业涉税处理分析表

出资方式	涉税处理				
	合伙企业 印花税	计税基础	企业所得税	增值税及附加税	印花税
现金出资	合伙企业出资额不计入“实收资本”和“资本公积”，不征收资金账簿印花税。合伙企业出资额计入“实收资本”和“资本公积”的需要缴纳印花税；税率万分之五；	现金价值	不涉及	不涉及	不涉及
股份出资	合伙企业出资额不计入“实收资本”和“资本公积”，不征收资金账簿印花税。合伙企业出资额计入“实收资本”和“资本公积”的需要缴纳印花税；税率万分之五； 股权转让协议为产权转移书据；需要缴纳印花税；万分之五	股份的公允价值	可能涉及，若存在股权转让所得，则需要缴纳企业所得税	不涉及	按照“产权转移书据”缴纳印花税；万分之五

= - × 25%

" " " "

[2008]159

63

" "

12

2016 36 " "

36 " "

2016 36

2016 12
2016 36

2016

140

1

"

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140

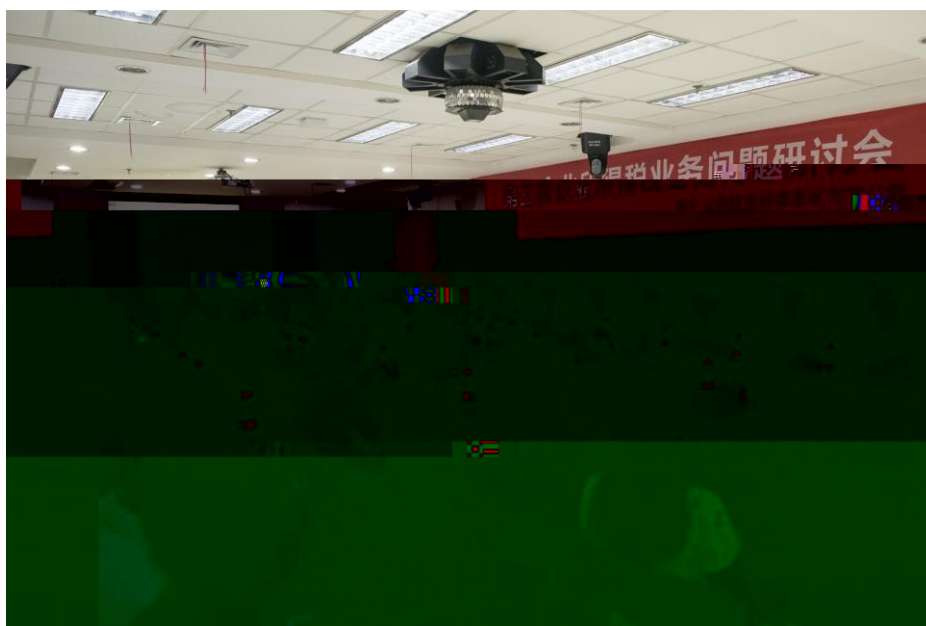
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12 31

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010-57961169

2018 7 27











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B A B A A C A
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C 2015 12 30 2016 1 8 C
2016 8 10 C C

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2015 119

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25)

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2015 52

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5 1

17%

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(2018 32)

”

17% 11%
17% 16%

16% 10%

16%

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2016 53

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2018 54

2018 1 1 2020 12 31

500

500

2014 75

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 2 2
 ÷ 1 5% × 5% 5% = -

2.
 1 5
 2 5 20%
 3 1% 2%
 4

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 1.5% 90 1% 90
 90 3% 90 1.5%
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77 2018 1 1 2020 12 31 2018
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2018 77

100 100 3000
 100 80 1000

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 ÷ 4

$$\div 2$$

$$\div 4$$

2018

77

3.

2018 1 1 2020 2 6
12 31 2 3



2008 137 200
0.1 200 × 0.05%

1 2016 6 A 11% 200 2018
7 300 3%

1. 0.15 300 × 0.05%
2.

2016 14
2016 73
200 ÷ 1 11% 180.1802
[300 ÷ 1 5% — 180.1802] × 5% 5.2767
5.2767 × 7% 3% 0.5277

3.

2016 70 2016 43

200 ÷ 1 11% × 3% 5.4054
200 × 1 5% × 2 5.4054 0.5277 0.15 226.0831
300 — 5.2767 294.7233
294.7233 — 226.0831 68.6402

$$68.6402 \div 216.0831 \times 100\% = 31.77\%$$
$$68.6402 \times 30\% = 20.5921$$

4.

$$294.7233 - 200 = 5.4054 - 20.5921 = 0.5277 - 0.15 = 0.1 \quad 67.9481$$
$$67.9481 \times 25\% = 16.9870$$
$$0.15 \quad 5.2767$$

15-10 *5000÷ 1+6% *6%=1415.09

40 2017 5 20 100

2016 36

100-40-20=40

100

A 2017 8 1 A B A

100

30

2016 36

A
100-30 *3%=2.1
A

3%

100*10%=10

2018 5 1

11% 10%

1

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2016 36 2

3

2

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2016 36 2

4

3

1

2

3

2016 4 30

2016 4 30

	4							2016
5	1	1.7					3	2016
5	1	1.7	1.7		2016	7	31	

1 2016 4 30

5%

2 2016 5 1

5%

3

5%

4

5%

5

2

2

5%

2016 36

2

/ 3

10

5%

5%

2016 47

11

2016 47

12

2016 4 30

2016 4 30

5%

2016 47

13

2016

68

14

3%

2016

54

15

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2016 39

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17

2016 39

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2016 69

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2016 69

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20

2016 69

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2017 90



2018 80

2018 74

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1.6

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2018 41

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2018 12 31

2015 84

2018 31

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2018 7 23



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