



AAAAA 2010-2017

19

1700
600

3

4

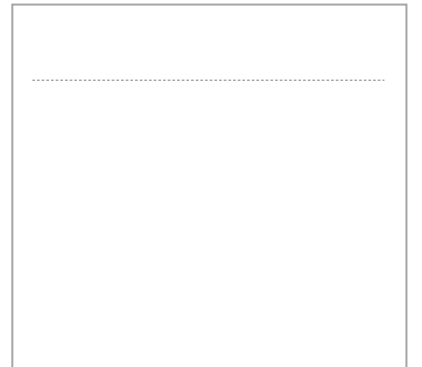
1

2

84

2017 1 1

2017



5

A

100

25

5

100

B

140

A

-40

100

A

40

5

2017 84

2017 1 1

50%

12.5%

010-57961169



60%

5

01

1.

<

>

[1994]89

1.

2.

3.

4.

[1995]82

[1994]89

2.

-

-

3.

[1995] 82

90

02

1.

[2009]242

2.

1

-

2

-

3.

1

2015 34

[2009]3

2.

-

-

3.

1

a.

04

1.

- 1
- 2
- 3
- 4

60%

2.

05

1.

[2006]426

[2009]37

2011 1

- ()
- () ()
- () ()

< >

[2011]13

2.

1

-

-

2

-

-

3

-

-

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
误餐补助	凭发票实报实销	应付职工薪酬	是
误餐补助	凭发票实报实销	业务招待费	否
误餐补助	差旅费津贴	差旅费	否
误餐补助	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
误餐补助	凭发票实报实销	差旅费	不超过规定标准不扣缴
误餐补助	实报实销或公司账户支付	业务招待费	否
误餐补助	实报实销或公司账户支付	会议费	否
误餐补助	实报实销或公司账户支付	职工福利费	否
误餐补助	实报实销或公司账户支付	董事会费	否
误餐补助	实报实销或公司账户支付	职工教育经费	否

/

010-57961169

2019

2019

3 11

12

2019

ITSG

ITSG





2014 APEC 2017



5

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

2019

4 2019 8

2019 1 1

2017 52

A

10
4 2019 4
2017 52
30

2019 1
15

8
37
14
23

2016

2016 6

2019 4

1

1 12 31

2016 8 1



2019 3 12

3 5 11 , 2

50%

2 10%

3 5

3 8

15

22255

2000

23.5%

1 9

20%

4

10 1

14.2%

1

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	
19.		200	300	
20.				
21.	100			
0.5%				
22.		16		
23.				16%
24.				
25.		100		
26.				
27.				
28.				
29.				
30.				
31.				
32.				
33.				
34.				
35.				
36.				

2019

3 5

2

2019

1.

2.

4%

1

+

100

3.

1100

5.5%

4.5%

1000

1500

8000

4.

50%

60%

30

5.

)

90

30%

50%

2019 10

50%

<

>

<

>

16

1.6

2.0

?)



		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
	60
2016	ITSG
	ITSG

2019 9

12

1 12

2018 120

2019 16

2019 21

3

13 15

2019 1 1

2018

20

15

2019

2019 32

2019

2019

12366

2018

2018



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

