

2019

2019 4 30
 (2019 6
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2018



企业类型

适用报表格式

未执行新金融准则、新收入准则和新租赁准则的企业，适用通知中附件1的财务报表格式。

AAAAA

2000

企业类型	适用报表格式
()	()
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2018

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9%

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010-57961169



4 1 2019 39 2019
 10% 9% 16% 13%

2019 14

4 1

[2016]36

4 1
 1 4 1 4 1 4
 1 16% 10%
 2 4 1 4 1
 4 1 13% 9%
 3 4 1 4 1

2.

4 1
 2019 15

项目	税率	开具增值税专用发票		开具其他发票		未开具发票		纳税检查调整		合计		
		销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	价税合计
10		1	2	3	4	5	6	7	8	9=1+3+5+7	10=2+4+6+8	11=9+10
13%税率的货物及加工修理修配劳务	13%	1										
13%税率的服务、不动产和无形资产	13%	2										
全部征税项目	9%	3										
9%税率的服务、不动产和无形资产	9%	4										
6%税率	6%	5										
其中：即征即退项目		6										
即征即退服务、不动产和无形资产		7										

16% 10% 13% 9%

15

16% 10%

4 1 16% 10%
 13% 9%

10 A 2019 3
 3 20 3 20 A
 A 4 1 A 10
 1 A 3 A
 36
 A 3 20 A
 3 16% 3 20 16% 16%
 2 A 3
 A 3 3

项目及栏次	开具增值税专用发票		开具其他发票		未开发票		纳税检查调整		合计	
	销售额	销项(应纳税)	销项	销项	销项(应纳税)	销项	销项(应纳税)	销项(应纳税)	价税合	

4 4 A 20
 4 10 A 4 10 20 A
 1 A 4 A 4 1 13%
 13%
 2 A 4 10 16% 1.6 20
 A 4 13% 2.6 30 4.2 13%
 10 3
 -10 -1.6

项目及栏次			开具增值税专用发票		开具其他发票		未开发票		纳税检查调整		合计		
			销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	
			1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9=1+3+5+7	10=2+4+6+8	
一、 一般计税 方法计税 税	全部征 税项目	13%税率的货物及加工修理修配劳务	1	300,000.00	42,000.00			-100,000.00	-16,000.00			200,000.00	26,000.00
		13%税率的服务、不动产和无形资产	2										
		9%税率的货物及加工修理修配劳务	3										
		9%税率的服务、不动产和无形资产	4										
		6%税率	5										
	其中： 即征即 退项目	即征即退货物及加工修理修配劳务	6	---	---	---	---	---	---	---	---	---	---
		即征即退服务、不动产和无形资产	7	---	---	---	---	---	---	---	---	---	---

项目及栏次			销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额
			1	2	3	4	5	6	7	8	9=1+3+5+7	10=2+4+6+8
一、 一 般 计 税 项 目	全 部 征 税 项 目	13%税率的货物及加工修理修配劳务	1	300000.00	39000.00					0.00	200000.00	23000.00
		13%税率的服务、不动产和无形资产	2	0.00	0.00					0.00	0.00	0.00
		9%税率的货物及加工修理修配劳务	3	0.00	0.00					0.00	0.00	0.00
		9%税率的服务、不动产和无形资产	4	0.00	0.00					0.00	0.00	0.00

提示

请确认13%税率第2,4,6,8列数据为销售额乘以12.5%到14.5%之间!

确定

返回
暂存
保存
销项发票区
切换报表

增值税纳税申报表附列资料(一)
(本期销项明细)

请您确认是否已办理清缴

项目栏次	销售额	销项(应纳)税额	合计
1	300,000.00	42,000.00	342,000.00
2	0.00	0.00	0.00
3	0.00	0.00	0.00
4	0.00	0.00	0.00
9=1+3+5+7	200,000.00	26,000.00	226,000.00
10=2+4+6+8	0.00	0.00	0.00

010-57961169



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10% "

50% "

40%

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4			1425			39%	2018		7344	
21%										
				"	"		3600			
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							2018	1235		
1170			552	"	"					
		2018	2787				1.15		2014	1.85%
2018	2.41%		500							
				"	"					
2016	2018							89%	72%	
		70%	45%			2544		2012	55%	70%



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		境内工作期间		境外工作期间	
		境内雇主支付或负担	境外雇主支付或负担	境内雇主支付或负担	境外雇主支付或负担
境内居住时间	一个纳税年度内在中国境内居住累计不超过90天	缴纳	且不由境外雇主在中国境内的机构、场所取得的所得部分，免于缴纳个人所得税	不缴纳	
	一个纳税年度内在中国境内居住累计超过90天，但不满183天	缴纳	缴纳	不缴纳	

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2019 35

居住时间	境内工作期间		境外工作期间	
	境内雇主支付或负担	境外雇主支付或负担	境内雇主支付或负担	境外雇主支付或负担
			缴纳	
			缴纳	

境内居住时间	境内工作期间		境外工作期间	
	境内支付或负担	境外支付或负担	境内支付或负担	境外支付或负担
在境内居住累计满 183 天的年度连续不满六年	缴纳	缴纳	缴纳	经向主管税务机关备案，免于缴纳
在境内居住累计满 183 天的年度连续满六年后	缴纳	缴纳	缴纳	缴纳

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2.	5,000	2		4%	
3.	2		3%		60%
				60%	

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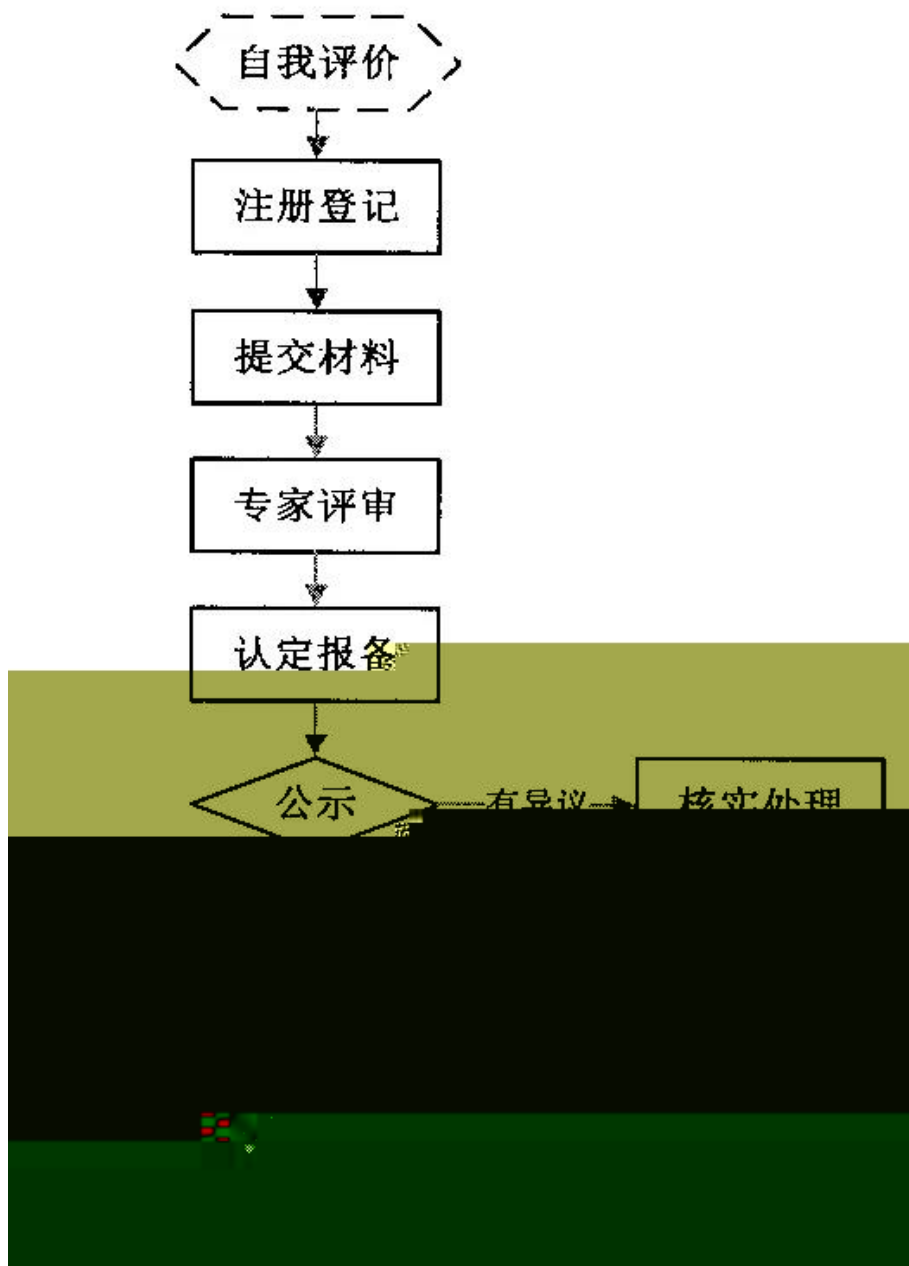
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4 [22029]

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5 [142R32]

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25% 2 1078
10% 4 595

20%
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2018 6

1. 25%

2. 20%

3. 10%

4. 5%

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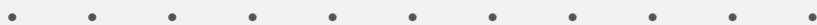
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<http://www.zhcpa.cn/>

