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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	以境外公司缴纳的企业
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视同已缴税款	减免的上

IPO

### 三、税收抵免计算的结构体系



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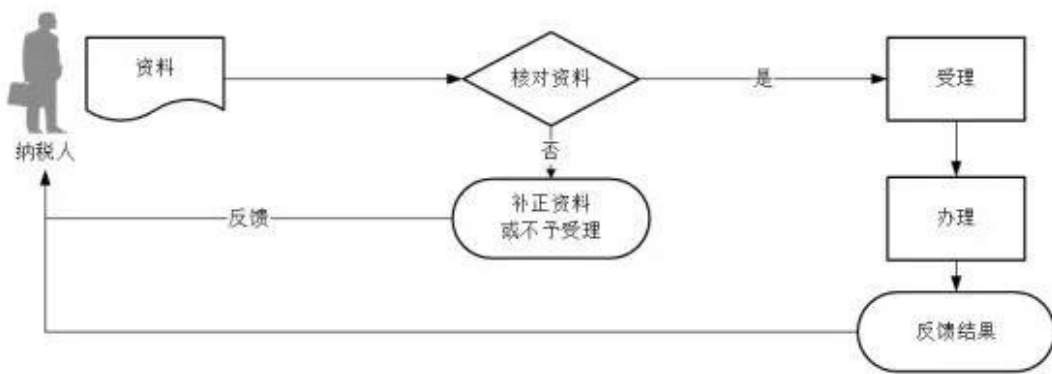
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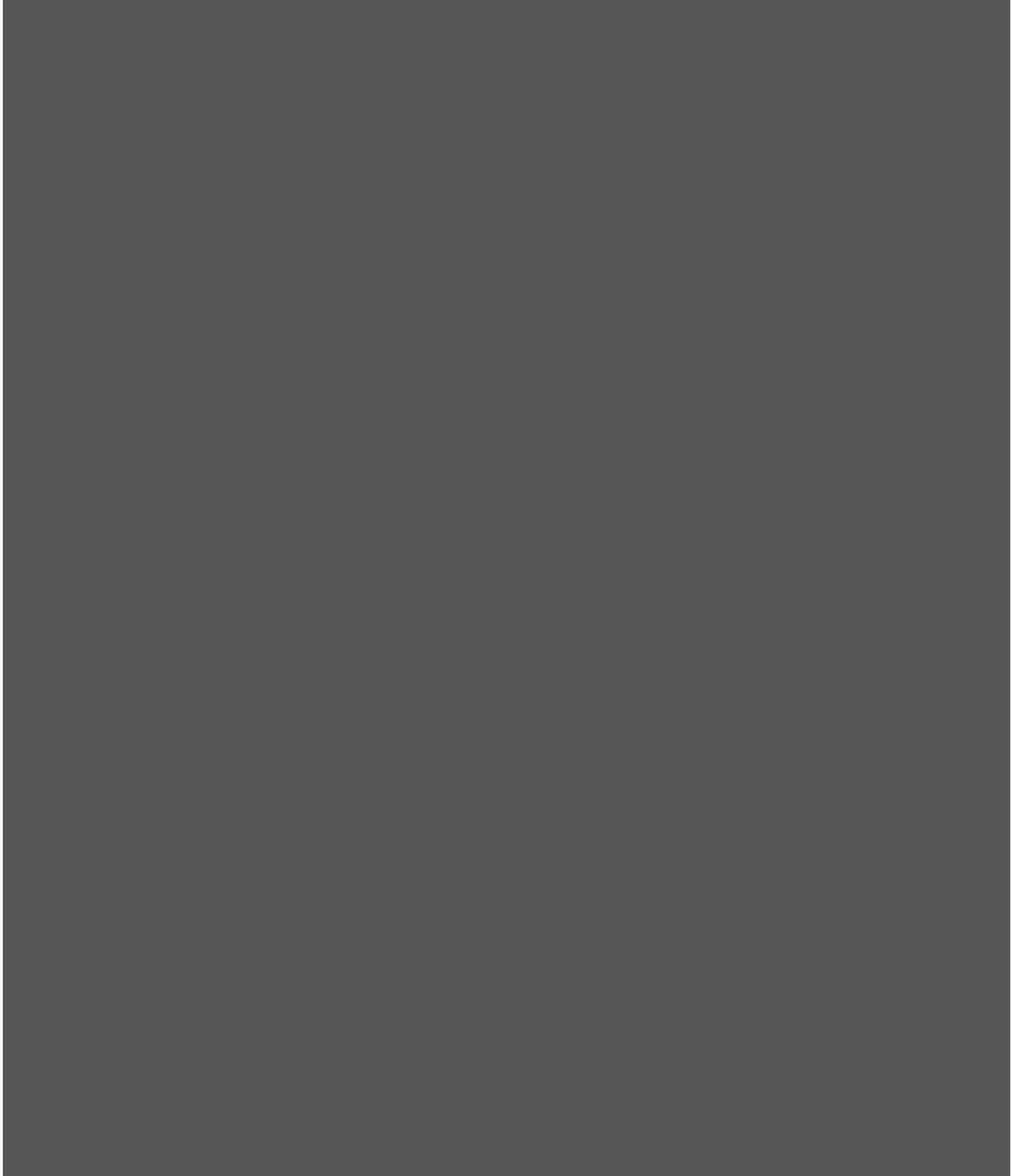
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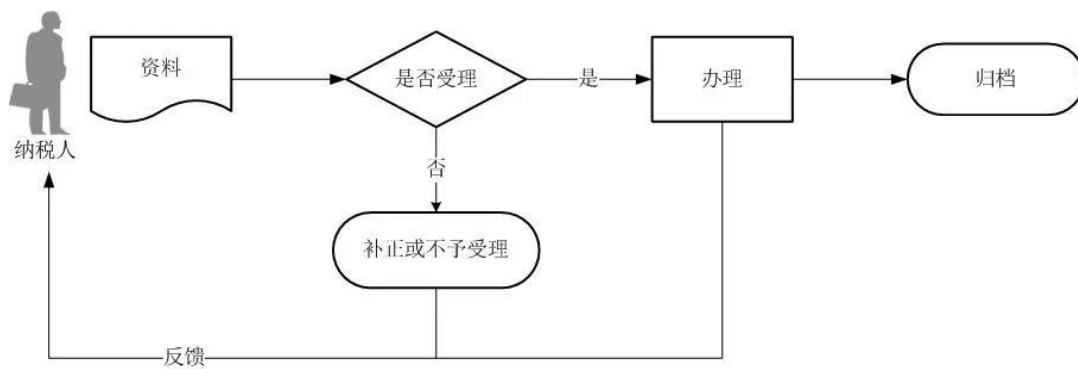
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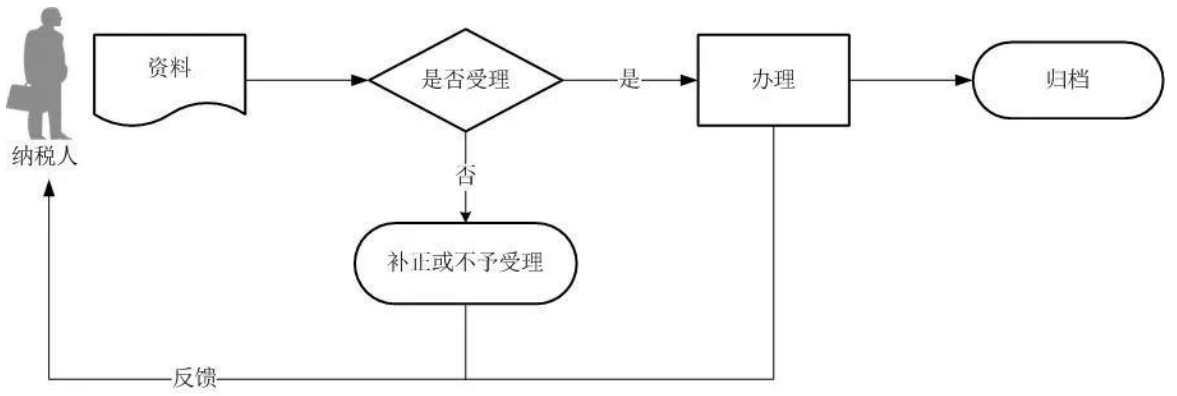
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