



2020 1 1

2020 4

AAAAA 2010-2017

1 1 2 2

3 12366

2

3

19

4

1700
600

1

12366

1 106 2 2 28

12366

2

3

2

1

2

3

2

4

1

3

2

2

3

2

1

1

2

2

1

2

28

12366

7

1

2020

1

2

1

2

1

2

3

2

1

106

6%

6

100

106

1

2

1

2

3

2

2

1

2020

1

106

212

100

106

100

106

6

1

1

36

1

1

1

2

2018 2021
3

30% 30% 20% 20%

2018

2,706.84 (9,022.80*30%)
2,706.84

2017 16.03 2018 2019 2020 2021
17.03 14.03 12.03 15.03

2012 18

2018	1,030.00x 30%	17.03	8.76	2,555.43
2019	1,030.00x 30%	14.03	8.76	1,628.43
2020	1,030.00x 20%	12.03	8.76	673.62
2021	1,030.00x 20%	15.03	8.76	1,291.62

2018 164
2021 12 31

25 2019 30% 7.5
2009 461

$$= 16.03+14.03 /2*25*30%-8.76*25*30%=47.03$$

$$= 47.03*30%-5.2920)=8.82$$

2016 101

(2005 35)

()

2016 36 3

010-57961169

2200

20

2

20

18

3

APP

2



2020 1 1

2019 99

2020 9
2020 4

2020 1 1

2019 99

2020 9
2020 4

2020 1 1

1

1
2
4

2020 9

2020

2020 1 1 2020 3 31

1
2

1

3

2020 6

2020 9

30

2020 17

2015 102

2020 6

1.

2019 99

2019 99

2.

2019 99

2019 99

90

3.

2020

9

4.

2020 8

2020 9

2020 4

8

2020 9 , 9

5.

2020 8

2020 9

2020 4

8 9

1



2 18

1.

2 6 2 6 6 2 4

2.

3.



12

1.

2020 9

2020 9

2.

2020 8

2020 9

2020 4

8 9

1

3.

1 2

2020

4

2020

12 ,

17 ,

4.

2020

8

2020 1

3

?

2020

4

2020

2020

8

2020

9

2020 8

1

3

5.

2020 8

1

1

2020

4

1

1

6.

2020 8

2020 1

50

2020 4

2020 8

1

2

2020 1

2

2020 2

x q"8 [û ë +U L6BLf f~ M6"yn•Õà í@"yní 0D x p © < fGø"yní'–çf µ0D+i

2020 9

4.

2020 9

2020 4
2020 8
2020 9

5.

2

2020 4

2020 8 , 8

2

2020 1

8

6.

2020 9

2020 9

7.

2020 8

2020 1

3

?

4
8
9

2020
2020
2020

2020 8

1

3

8.

2020 8

1

1

2020

4

1

9.

2020 1

35

2020 4

2020 4

2020 1

8 ,

19 ,

2020 1

12 ,

17 ,

10.

2020 8

2020 1

50

2020 4

2020 8

1

2

2020 1

2

2020 2

2

2020 4

2020 2

1

1

11.

2020 8

1

100

2 1

2020 4

2020 1

2020 2

1

1-2

12.

2020

4

2020

9

13.

2 5

1

2020

9

2020

1

1

2020

4

1

2

2

14.

1

2

2020

9

2020

1

1

2020

4

2

1

2

15.

2020

4

16.

2020 4

- 1. When e-Sports Meet U.K. Tax: Domestic and International Considerations By Gary Ashford (United Kingdom)
- 2. The Ultimate Beneficial Owner Register and the Netherlands By John Graham (Netherlands)
- 3. China Eases Requirements for Claiming Treaty Benefits By Yang Sun and Xiuning Hao (China)
- 4. Global Mobility from a U.S. Perspective: How and When Foreign Parents with U.S. Children and U.S. Assets Are Taxed By Stanley C. Ruchelman (USA)



ITSG

2020

ITSG

37

60

2016

ITSG

ITSG

2020 6

2020 2

5

6

6

6

2020

3 5



2020 2 3

1.

2.

3.

2020 2 20



2020 11

2020 2

5

3

2020 2

5

6

2011 300


2020

4%

2020

3 5

2020 2 20



2020 12

2018 11 30 2023 11 29

1994

244

2020 2 18



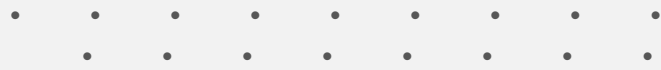
2020 2

2020 27

2020 2

2 28

2 28



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

