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英国 VAT 税率表		
Rate 级别	% of VAT 税率	What the rate applies to 适用范围举例
Standard 标准税率	20%	Most goods and services 大多数商品和服务
Reduced rate 低税率	5%	Some goods and services, children's car seats and home energy 部分商品和服务, 如儿童汽车安全椅、家庭能源供给
Zero rate 零税率	0%	Zero rates goods and services, most food and children's clothes 零利率商品和服务, 如大部分食物、童装

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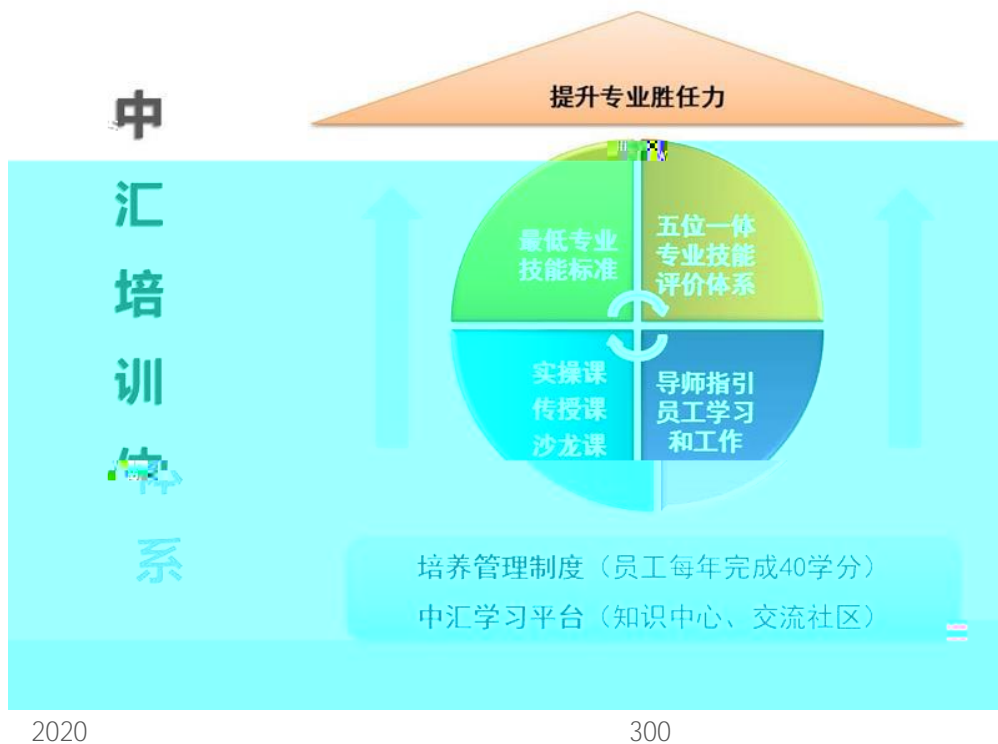
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4. OECD , 2017 03 14-19
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6. : , 2016 4 26 B03
7. : 2016 08 55-56
8. : " , 2016 31-32
9. OECD (2016), Consumption Tax Trends 2016: VAT/GST and excise rates, trends and policy issues, OECD Publishing, Paris

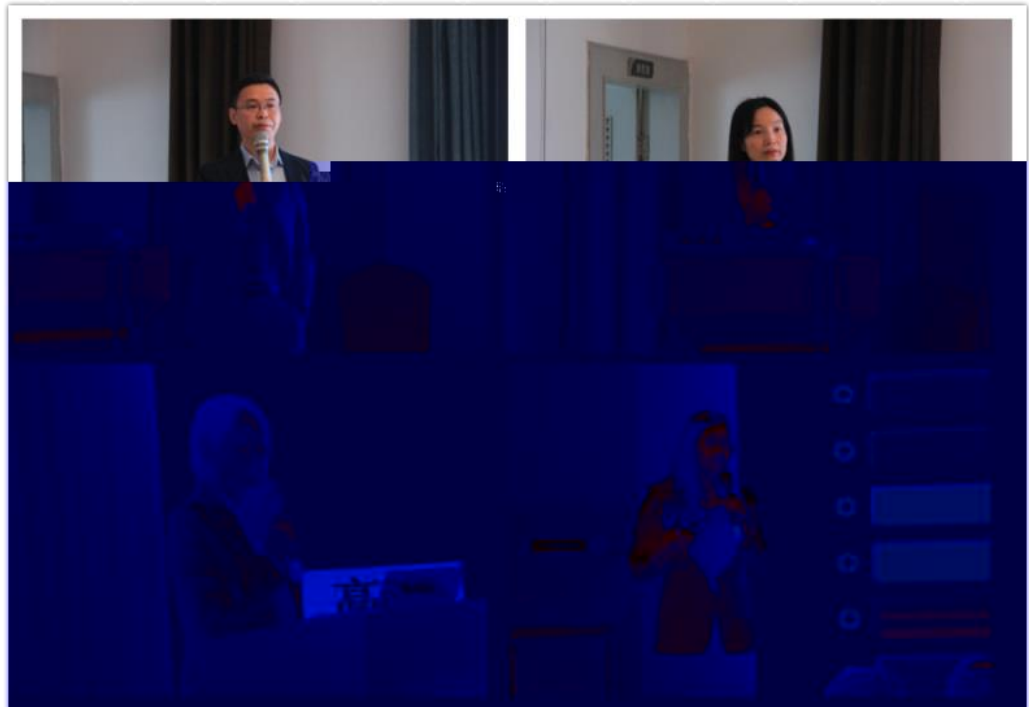
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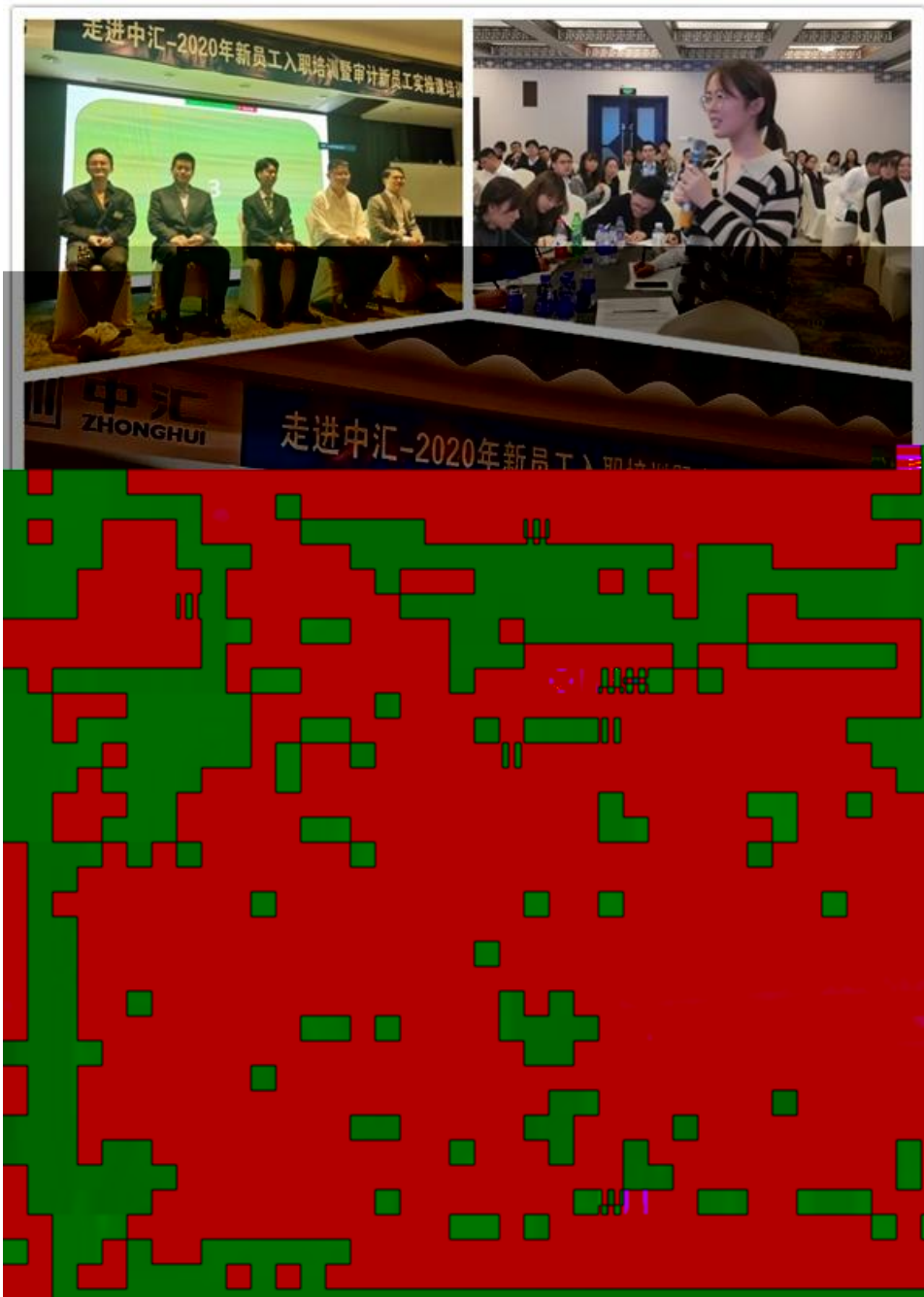


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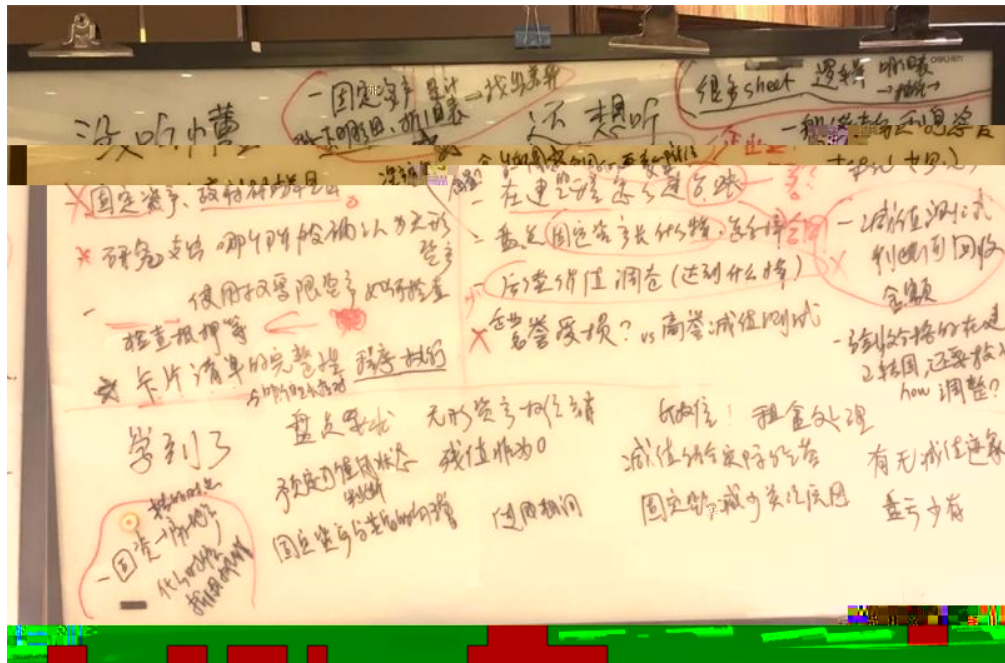


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2 新员工实操课 B班 (30) ... 第一组 学到了: 1. 折旧的计提和分配、折旧年限、折旧政策的合理性、折旧的政策参考企业政策、同行政策。(注意: 单独列示的土地使用权没有残值) 2. 控制固定资产增加减少固定资产

7 新员工实操课 B班 (30) ... 第四组 Q1.不懂&Q2.想学: 1. 盘点期间, 产品未能停止销售, 如何盘点 2. 盘点发现不同金额类似存货串货, 如何记录于盘点表中? 3. 账上存在, 但实际不存在

新员工实操课 B班 (30) ... 第五组 没听懂: 1.资料4里第3问在建工程转固后的后续价值调整分录怎么做



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