



1.

3% 5%

2.

AAAAA

2010-2017

1.

1.2%

12%

2.

20

3.

1700
600

2016 4 30
5%

2016 5 1

4.

1.

2016 4 30

5%



2016 5 1

2.

" "

3.

1

2

5%

= (1+5% \times)

3

() 35

4.

5.

2016 5 1

1000 ,

800

1

9%

1000 \div (1+9%) \times 9%=825,688.07

2

825,688.07 \times 7%+3%+2% =99,082.57

3

" "

1000 \times 0.05%=5,000.00

4

9,174,311.93

8,104,082.57

A.

8,000,000.00

B.

C.

104,082.57

1,070,229.36

13.21%

30.00%

0.00%

321,068.81

1,250,839.45

1.

" "

2.

3.

5

010-57961169



2010 79 "

2010 19 "

"

" " " "

1 A 2012 1000 M 60% 2022 A

M 60% B 6000 M 5000

A M 6000 1000 5000

6000 -1000 1250 5000 × 25% 5000

3000 5000 × 60%

A

M A 3000

A M 60% 3000 6000 -3000

2000 3000 -1000 500 2000 × 25%

750

B 6000 60%

3000 3000 B

-1250 3000 4750 6000

500 750 5500 3000 + 3000 -

A B 750 B

A M 6000 3000

A 750 B 3000 × 25%

B A 5000 B A

B 6000 3000

(2011 34)

0

2 1 A 2012 1000 M 60% 2022 A

M 60% M 5000

A 6000 1000

3000 5000 × 60

500 2000 2000 6000 -1000 -3000

× 25% A107011

A M
 2500 3500 1000 2500
 3000 5000 × 60
 0 0
 2009 60

3 2 A 2012 1000 M M 60% 2022 A
 M 6000 M 5000
 A 3000 5000 × 60%
 500 2000 6000 -3000 -1000
 2000 × 25% A107011

A 3500
 3000 5000 × 60%
 -500 3500 -3000 -1000
 A 500

108 —

2022 3 1

<

>

2022 3 1

[RCEP]

[RCEP]

RCEP

2022 3 18

(RCEP)

RCEP

2022

(2022) (

2021

10

)

" R"

2022 3

1

3 1

5

1

2022

3 1

10%

<

>

2022 3 1

3%

2022 3 1

2022 2

01. 2021

30

2021

2021

2022 1 1

2021

6

2021

02. 2022

50%

6

2000

2000

4

4

2000

2000

2021 12 31

2021 12 31

2021 1 2021 12

2021 12 31 /

× 12

2022 1 1

/ × 12

2022 1 2 3 4 5 6 2022

2022 1

2019 1 1 2025 12 31

6 1 " " 832

2022
2022

2020 1 1 2021 3 31

1.

2.

3.

2022

2017 60

4.

2019 49

5.

2020 9

6.

2022

2020 18

7.

2020 27 ;

8.

2021 18

...

12366

12366

4. 4 ?

(3 1 -15) APP

1. ? APP

(<https://etax.chinatax.gov.cn>)

2. ? APP <https://etax.chinatax.gov.cn>

" * * * "

3. " " ?

4. " " ?

12366

5. " " ?

6. " " ?

1. APP ?

2. ? APP

APP

(<https://etax.chinatax.gov.cn>) ;



10 10

1. 2019 6 ?

2.

2021 5

15

3.

2021 4 1

50%

100

20

90

20+90 / 20+90+100

50%

39

4.

5.

1%

1%

3%

"

"

2%

"

8 "

"

8 = 7

÷ 1+

6.

7.

" "

8.

691

;(

;

;

2016 5 1

9. 2018 5 1

2018 18
" —

"

"

—

"

10.

2019 26

1

()

A B



10

7

2019 48

?

2019 48

2008 607

2011 21

40 1. 2014 D
2. 2011 21

1. 2013 112
2 24
12 12 200
30% 12 200 30%
200 12 3
20% 12 3
" 12 "

2. 2013 65

2014 40
D

2016 41

