

1.

3% 5%

2.

1.

1.2%

12%

2.

3.

5% 2016 4 30

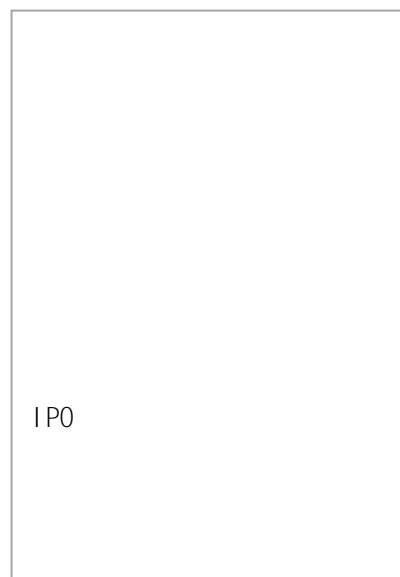
2016 5 1

4.

1.

2016 4 30

5%



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%		60%
3000	5000		× 60%						
A			M			A	3000		
		A		M	60%		3000	6000	-3000
	2000		3000						

撤回或减少投资确认金额					
从被投资企业	取得资产中应	撤回或减少投资应享有			
减少投资	取得资产	取得资产中应	撤回或减少投资应享有	取得资产中应	撤回或减少投资应享有
成本	取得资产	取得资产中应	撤回或减少投资应享有	取得资产中应	撤回或减少投资应享有
12	13(14-12)	14(11-13)	15	16(14-15)	11
60%	1000	5000	3000	3000	6000

M

A 3500 1000 2500

2500 0 3000 5000 × 60 0

2009 60

3 2 A 2012 1000 M 60% 2022 A

M 6000 M 5000

A 6000

3000 5000 × 60%

2000 6000 -3000 -1000

500 2000 × 25% A107011

被投资企业清算确认金额			
应确认的清算所得	应得的被投资企业清算资产	被清算企业累计未分配利润和累计盈余公积	应享有的清算资产
3000	3000	6000	3000

A 3500

3000 5000 × 60%

-500 3500 -3000 -1000

A 500

2022 24

2021 30

2020

2022

2022 2 18

2

1 ---
2 ---

2

2022 2

18

"

"

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 1 2021 12

2021 12 31

2021 12 31

/

× 12

2022 1 1

/

× 12

2022 1 2 3

4

5

6

2022

2022 1



2019 1 1 2025 12 31

"

"

832

6 1

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

1. ,
(2016 47)
2. (2016 23)
()
() " "
3. ?

4.

(

2016 23)

()

5.

2016 53



1.

?

?

2021

(3 1 3 15)

2 16 3 15

6 22

APP 3 16 6 30

APP

2.

3 3

?

3 3

" "

3 1 15

APP

3.

3 1

?

3 1

3 15

APP

3 16

APP

4.

4

?

(3 1 -15)

APP

1.

?

APP

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

2.

?

APP

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

" * * * "

3.

"

"

?

4. " " ?

5. 12366 " " ?

6. " " ?

1. APP ?

2. ?
APP

APP

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

;



1. 2019 6 ?

2019 39

10%

2016 36

2. 2021 5

15

3. 2021 4 1
50%

100

20

90
50%

20+90 / 20+90+100

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

30%

200

20%

"

12

12

12

12

3

3

"

200
30%

12

12

200

20%

2.

2013

65

2014

40

D

2016

41

7

2022 3

108 —

2022 3 1

<

>

2022 3 1

[RCEP]

[RCEP]

RCEP

2022

2022 3 18

" R"

(2022) (

2021

(RCEP)

RCEP

10

)

2022 3

1

3 1

5

1

2022

3 1

10%

<

>

2022 3 1

3%

2022 3 1

2022

2022 159

2020

2022

2020 12 31
2020 1297

2020

2022

2022 2 18

2022 2

2021

30

2021

2021
2022

2021

6

2021

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

