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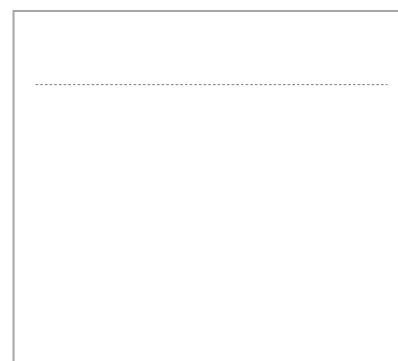
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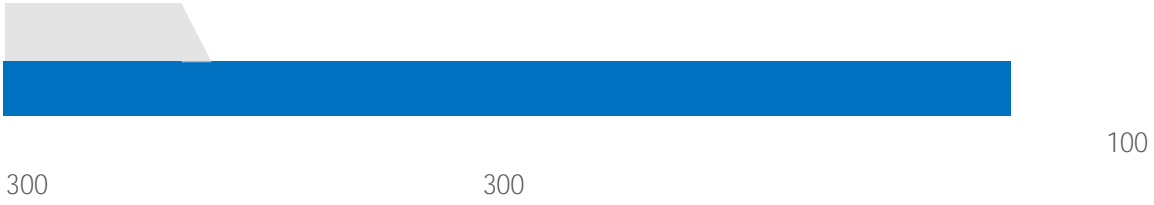
投资人身份	税收处理
法人股东	被投资企业将股权(票)溢价所形成的资本公积转为股本的,不作为股东企业的股息、红利收入,股东企业也不得增加该项长期投资的计税基础。
自然人股东	被投资企业将股权(票)溢价所形成的资本公积转为股本的,不作为股东企业的股息、红利收入,股东企业也不得增加该项长期投资的计税基础。
取 票)	以资本(股票)溢价转增股本,不属于股息、红利性质的分配,对于个人取得的转增股本数额,不作为个人所得,不征收个人所得税。除资本(股票)溢价外的其他资本公积转增股本,要按照“利息、股息、红利所得”项目,依据现行政策规定计征个人所得税。对于需要缴纳个税的,按原

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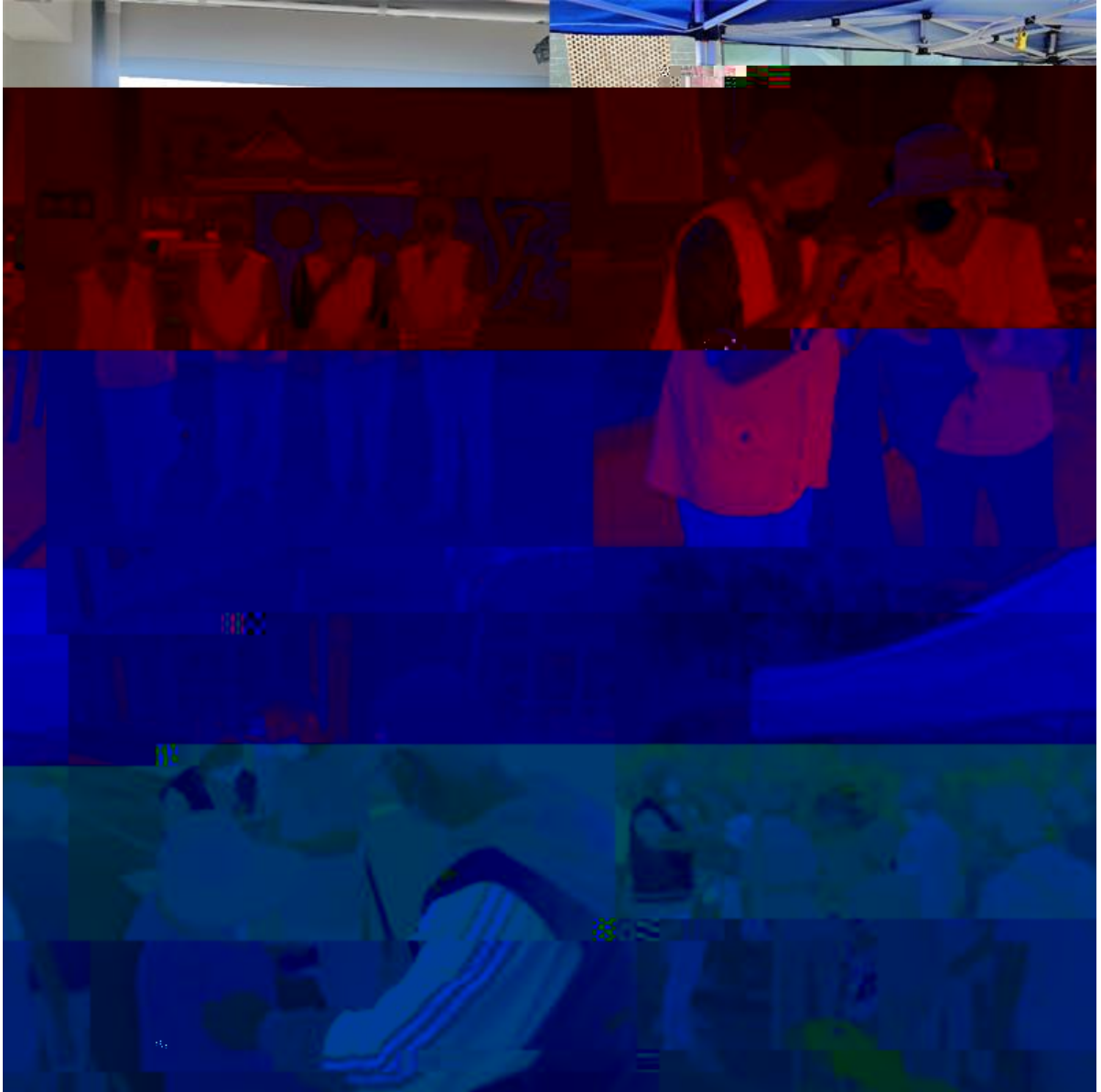


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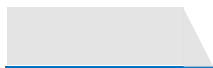
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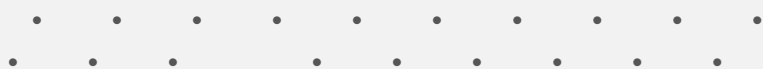
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