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抵免方式	涉及的实体	税款范围	实际抵免/预收
直接抵免	境外分公司及常设机构	企业就来源于境外的营业利润所得在境外所缴纳的企业所得税	以境内公司(含境外分公司)名义缴纳的
	向境外提供服务	就来源于或发生于境外的股息、红利等	
名义缴纳税	间接抵免	境外符合条件的被投资企业	境外企业所缴纳的
两项	税收饶让抵免	上述三类	在境外享受减免税待遇,但按照税收协定规定视同已缴税额

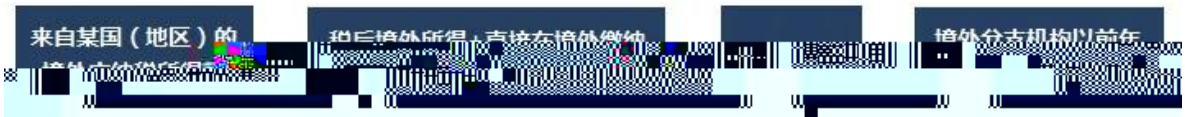
IPO

### 三、税收抵免计算的结构体系



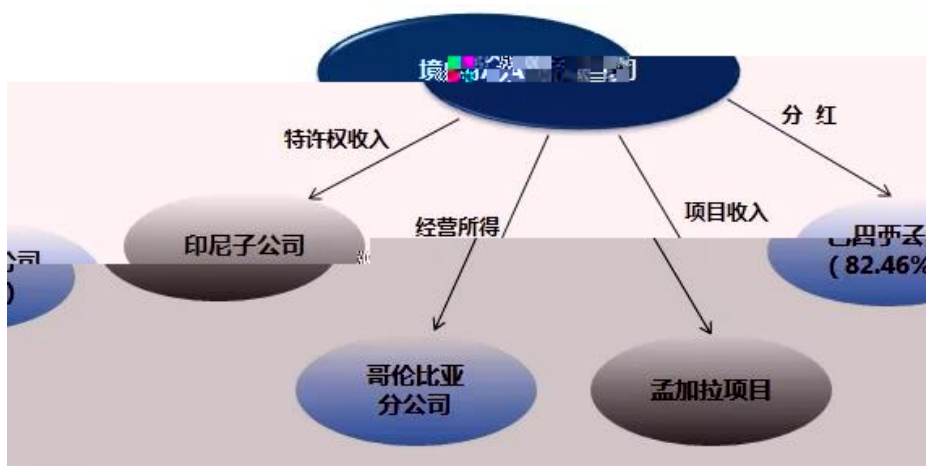
2017 84

5



A

2017



A

2017

A

1.

2018  
0.000473

$$614.9 = \frac{130,000}{1,170,000+130,000} \times 1,170,000 \times 0.000473 = 614.9$$

1. = 130,000 \* 0.000473 = 61.49  
2. = + =553.41 + 61.49=614.90

1.  
2. 2010 1  
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2.  
2018 2,100,000  
180,000 300,000,000 2019 5 31  
2019 6  
200,000,000 100,000,000 2018  
0.0021188

1. = - = 300,000,000 - 200,000,000 \*  
0.0021188 =21.19  
2. = + =210+18=228

5 31

3.  
2018 A 10,000 2017 6,000  
2018 2018 4,000 2017  
12,000 1,100 10,900  
880

1. = 2017 \* A / 2017  
= 880 \* 6,000 / (12,000-880) =474.82  
2. = + = 10,000- 4,000 + 474.82=6,474.82

2018

4.

2017 11 -2018 7  
 120 30 A 900 9000 A 350  
 1100 125

1. =125  
 2. = 900/9900 \*1100=100  
 3. = + -  
 = 900- 350- 120-100 + 30\* 40% =342

1.

12 6 " 12 6 " / 6 183 "  
 2. 2010 75 " " "  
 " 1 " " 2 3 4  
 3 3  
 3. 2009 125

8 -2018 7 2017 8 -2018 7 2018 2017  
 " " A 2018

国家(地区)	境外所得纳税调整后所得(万元)	境外所得抵免限额(万元)	境外负担所得税(万元)	实际可抵免境内所得税(万元)
印度				2.50

/ /

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11 1

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 10  
 8 2019 10 1  
 D 2019 10 8 2019 11 1 2019 10 1  
 D 3  
 D 10 11 12 50% D 2019  
 2019 11  
 9  
 = \*15%  
 = + - 15%  
 10 " 15% "  
 15%

9 " "

9

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 1. 05011601 2008 62  
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 4  
 2. 05011605  
 1 1  
 2



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3. 06011601 2008 62

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4. 06129902

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5. 08019902 1986 90

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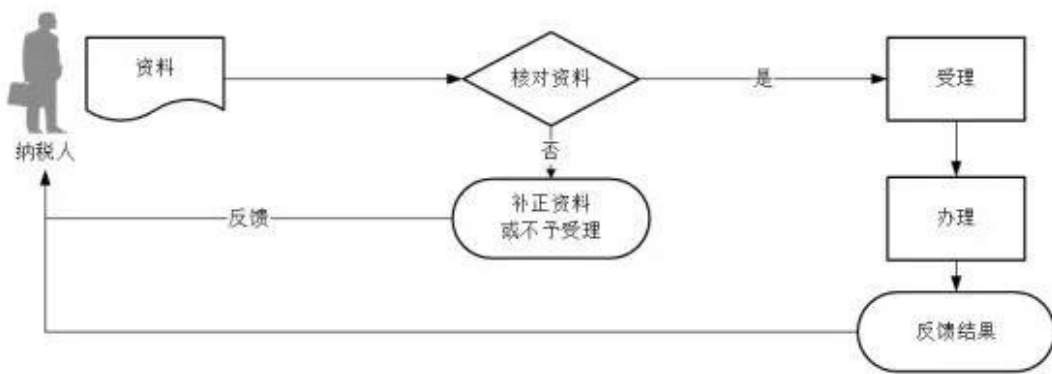
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09.			164

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1.		01081503	2010	108
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2				
2.			01081506	2015 35
1				
2				
3.		01083907	2012	97
1	"	"	"	"
2		"		"
3				
4.		01092203	2008	56
1				
2				
5.		01124302	2002	2
1				
2				
3				
6.		13011603	2001	39
2019	75			
5				
7.		13125002	2001	39
2019	75			
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8.		13129914	2018	

10.					2019	22	13061005	2019	71
		2019	26						
11.					2019	22	13061006		
12.	"	"					13120601		
	2019	75							
13.					2019	26	13129909	2001	39
	2019	75							
					A	B			
14.							13129912	2001	39
	2019	75							
15.					2019	26		13129915	
16.					2019	26		13129916	
17.					2019	26		13129917	
		5							
18.								15011704	
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2008	24								
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21.							15011709	2010	94
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22.							15011710	2000	130

101	23.				15011712	2013
	1					
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4	24.				15011713	2014
	1					
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	25.					15011714
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62	27.				15011717	2008
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	28.		90		1%	15011719
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23	33.	90	1.5%	15011725	2016
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	2				
	34.	90	1%	15011726	
2016	23				
	1				
	2				
23	35.	90	2%	15011727	2016
	1				
	2				
	36.				15012701
	1	2019	76		
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	37.			15033301	
2007	11				
	38.		15052401	2013	53
	1				
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	39.	CDMA	15052514	2009	42
	40.			15052515	2018
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	41.			15052516	2018
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	42.			15052517	2018 17
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	43.			15052518	2018 17
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	2				
	44.			15052519	
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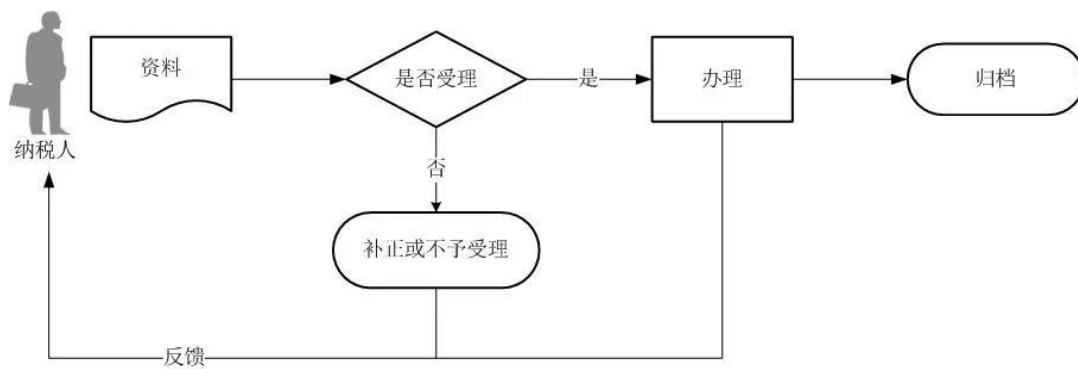


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48.			15052523	
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49.			15081502	
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54.		15011728		2018 135
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57.			15101402	2001
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58.			15092303	2017 55
59.				
		15092304	2017 55	
60.			15122601	2005 23
61.			15122602	2011 80
62.			15129902	2012
82				
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2.                      01021903                      2016                      81

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3.		01024103	2011 100
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4.		01064017	2015 73
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5.		01064018	2015 74

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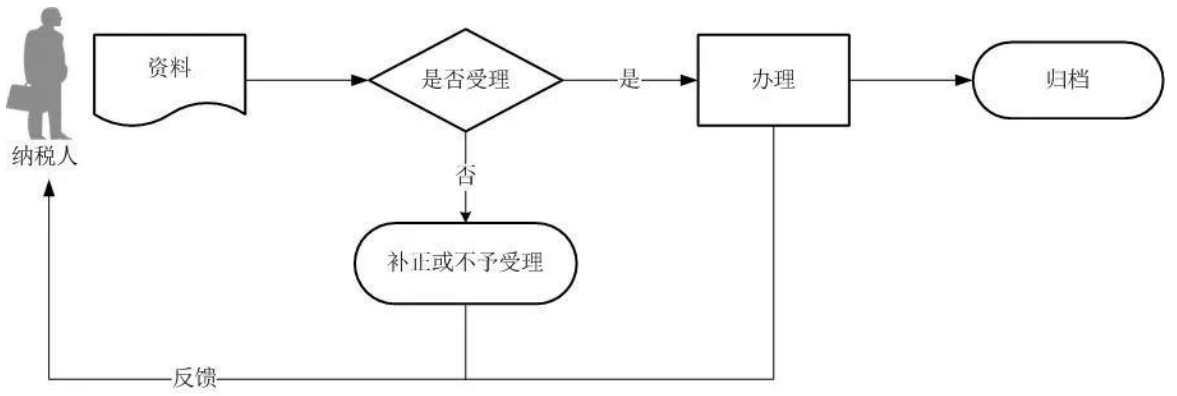
2018 55

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