

AAAAA 2010-2017

19

1700  
600

3

4

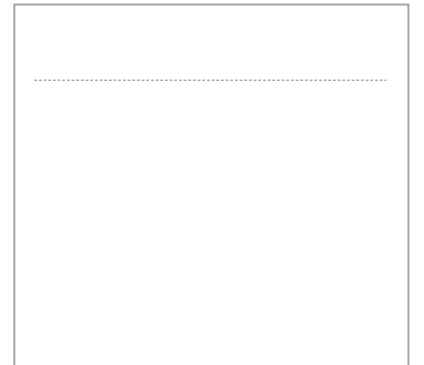
1

2

84

2017 1 1

2017



5

A 25 100 5 100 B 140 A -40 100 A 40

5

2017 84

2017 1 1

50%

12.5%

010-57961169



60%

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[1995]82

[1994]89

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[1995] 82

90

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[2009]242

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3.

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2015 34

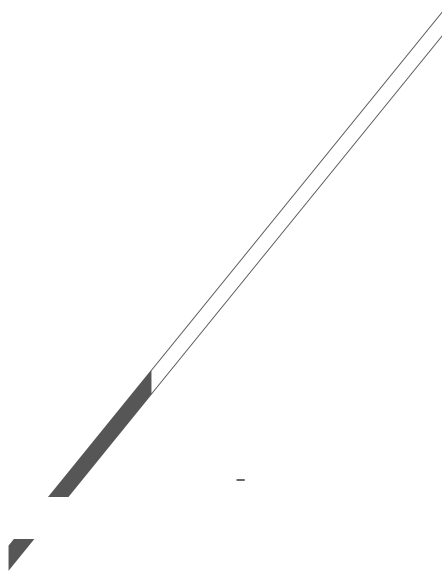
[2009]3

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- 1
- 2
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[2011]13

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餐费类别	发放形式	会计科目	是否扣缴个人所得税
误餐补助	按固定标准，以现金形式发放	应付职工薪酬	否

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010-57961169

2019

2019

3 11

12

2019

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2014 APEC 2017





5

1. 9 30

2. 4 1 2019 4 500 12 1 1 2019 12 31

3. 2019 2019 500

2019 500

4. 2018 5 1 12 4

5. 2019 1 1 30 10 30

12366

2019 13 10

2019

4 2019 8

2019 1 1

2017 52

A

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4 2019 4  
2017 52  
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1

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2019 3 12

3 5 11 , 2

50%

2 10%

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22255

2000

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1 9

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4

10 1

14.2%

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100%  
70%

8000

100%



GDP

1.4

1361

1386

46

32

16% 13% 10% 9%  
13% 9% 6%  
9% 30% 28.4%

10 300 5000 6  
100 5000 300 3





11.				
12.			3	10
13.			30%	
14.			30%	
15.				
16.				
17.				
18.		10	15	
19.		200	300	
20.				
21.	100			
0.5%				
22.		16		
23.				16%
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2019

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2019

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2019 1 1 2021 12 31 50%

2019 1 1 2019 10

2019 5 20% 30%

15 1.5 < 50% >

( 2019 6 )

2019 4 450 360 90 16 < 1.6 > 2.0



1 2



	2015	2019	30000	5000
	4500		2000	
	3			
1	30000-5000-4500-2000			
2	-	-	-2520-555=625	
3	-	-	-2520-555-625=1850	
	2		37000	10%
				2
				3

1. Developments Reduce Spanish Inheritance and Gift Tax for Non-Residents By Luis J. Dur á (Spain)
2. Taxation of Canadian Real Estate: What Non-Residents Need to Know By Michael Cadesky (Canada)
3. C.I.V.s and V.C.F.s: The Keys to Investing in Portugal By Jo ã Lu í Ara újo and Miguel Torres (Portugal)
4. U.K. Tax Developments for the Digital Age By Gary Ashford (United Kingdom)

From ITSG [www.itsgnetwork.com](http://www.itsgnetwork.com)

ITSG	2019		
ITSG	37	60	
2016	ITSG	ITSG	

2019 9

12

1 12

2018 120

2019 16

2019 21

3

13 15

2019 1 1

2018

20

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2019

2019 32

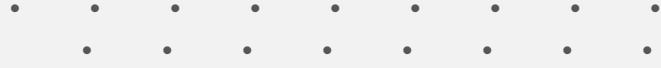
2019

2019

12366

2018





<http://www.zhcta.cn/>

