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减免方式	涉及的主体	税款范围	实际减免税收
直接减免	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)企业所得税
	向境外提供服	就来源于或发生于境外的股息、红利等	

IPO



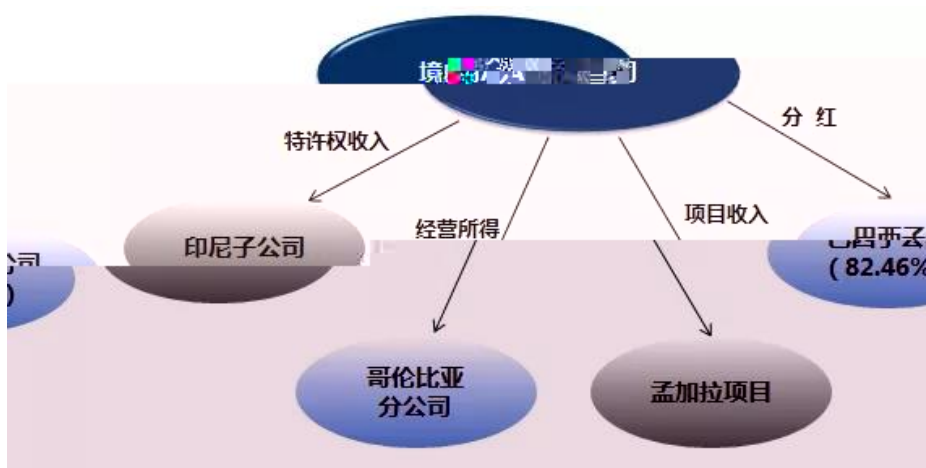
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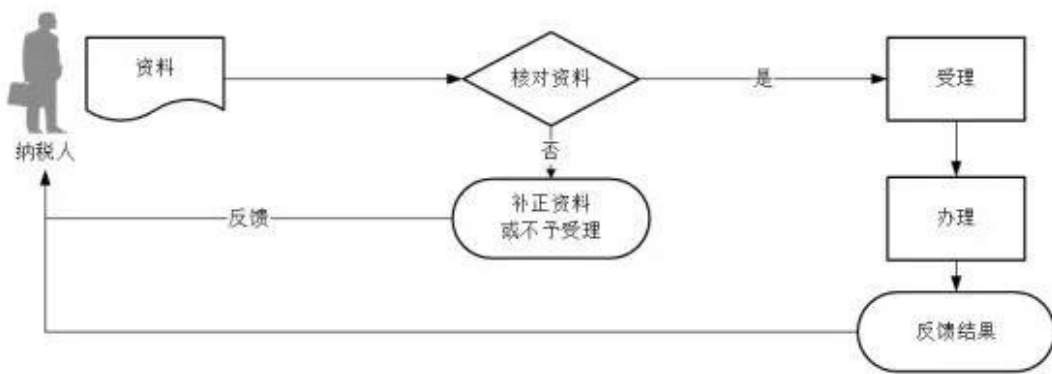
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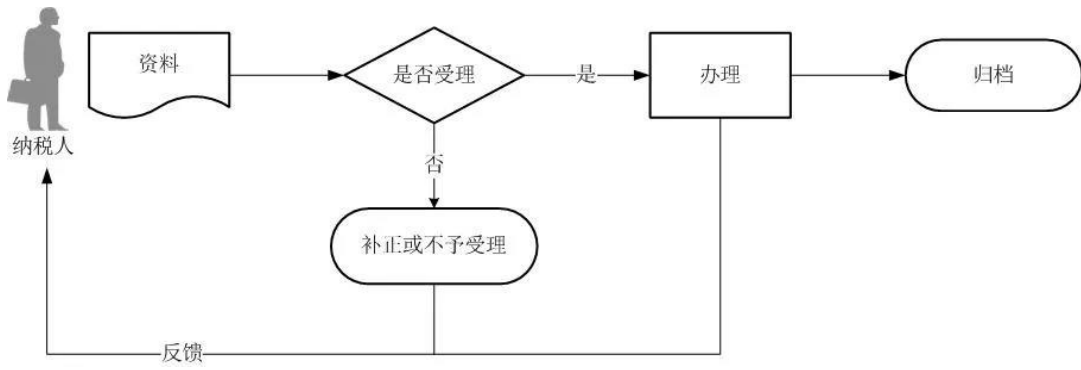
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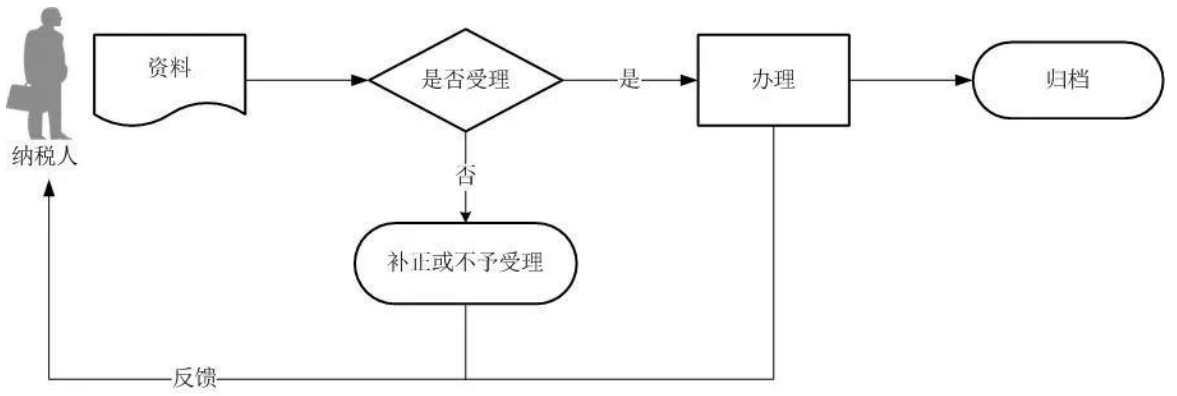
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