



- “ ” “ ”
- “ ” “ ” “ ” “ ”
- 1.
 - 2.
 3. :

AAAAA
2000

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



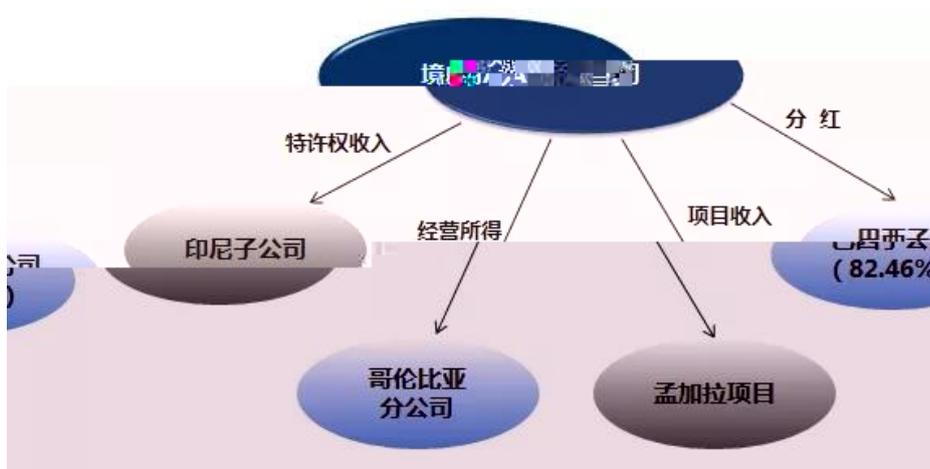
2017 84

5



A

2017



A

2017

A

1.

4 — —

2014 6
600

800

"

"

1 1
1

" "

6

" " " "

11 1

2014

8700

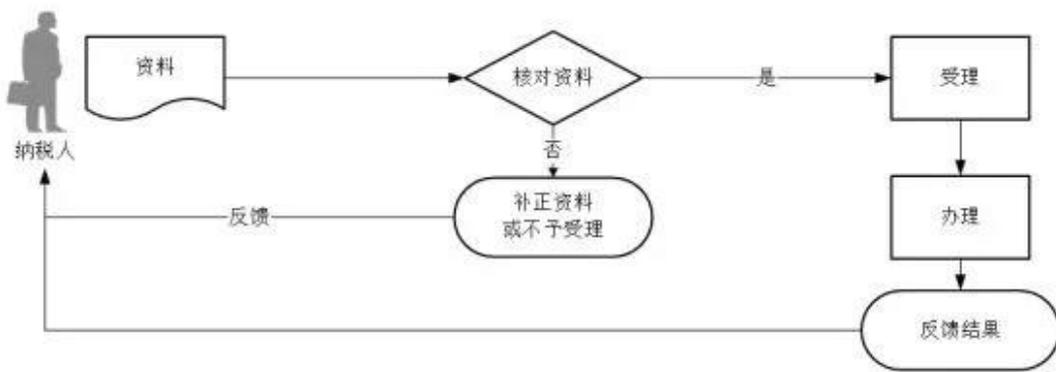
25



11 1

25

2018



- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

07.	1999	58	586	586
			586	
				2012 40
08.				
			2013	103
09.				2018 164



10.					2019	22	13061005	2019	71
		2019	26						
11.					2019	22	13061006		
12. "			"				13120601		
	2019	75							
13.							5		
					13129909			2001	39
	2019	75		2019	26				
				A	B				
14.					13129912			2001	39
	2019	75							
15.								13129915	
				2019	26				
16.								13129916	
				2019	26				
17.							13129917		
				2019	26				
		5							
18.								15011704	
2004	134								
	1								
	2								
19.								15011705	
2008	24								
20.								15011706	
	2000	176							
21.							15011709		2010 94
	1								
	2								
	3								
	4								
22.							15011710		2000 130

23.				15011712	2013
101					
	1				
	2				
24.				15011713	2014
4					
	1				
	2				
25.					15011714
	1997	52			
26.					15011716
	1997	52			
27.				15011717	2008
62					
	1				
	2				
28.		90			15011719
	2013	101			
	1				
	2				
	3				
	4				
29.				15011720	
2013	101				
	1				
	2				
30.					15011721
	2013	101			
	1				

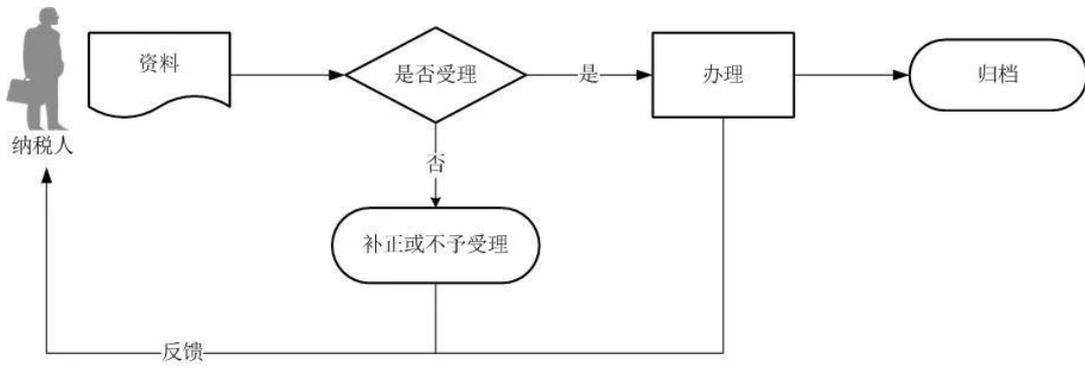
23	33.	90	1.5%	15011725	2016
	1				
	2				
	34.	90	1%	15011726	
2016	23				
	1				
	2				
23	35.	90	2%	15011727	2016
	1				
	2				
	36.				15012701
		2019	76		
	1				
	2				
	37.			15033301	
2007	11				
	38.		15052401	2013	53
	1				
	2				
	39.	CDMA	15052514	2009	42
	40.			15052515	2018
17					
	1				
	2				
	41.			15052516	2018
17					
	1				
	2				
	42.			15052517	2018 17
	1				
	2				
	43.			15052518	2018 17
	1				
	2				
	44.			15052519	
2018	17				
	1				
	2				

3			
45.		15052520	2018 17
46.		15052521	2018
17			
47.		15052522	2018 17
48.		15052523	
2018 17			
1			
2			
49.		15081502	
2003 141			
1			
2			
50.		15083903	
2000 21			
51.			15083904
	2003 212		
52.4			
	15083905	2013 56	
53.		15099901	
1997 52			
54.		15011728	2018 135
1			
2			
55.		15011729	2018

57.		15101402	2001
156	2004 39		
1			
2			
58.		15092303	2017 55
59.			
	15092304	2017 55	
60.		15122601	2005 23
61.		15122602	2011 80
62.		15129902	68.4 2012
82			
63.			
	15129903		
64.		15129904	2008 24
65.		15129905	2012 82
66.		15129906	2012 82
67.		15129999	1997
52			
68.4			

- 1. " "
- 2.

" "



- 1.
- 2.
- 3. " "
- 4.
- 5.
- 6.
- 7. " "

1	2		
2			
3.		01024103	2011 100
1	2		
2			
4.		01064017	2015 73
1	2		
2			
		"	"
5.		01064018	2015 74

2
3
4
5
6

14.

05012710

1 2
2
3

15.

05129999

2018 55

2018 43

1 2
2

16.

05129999

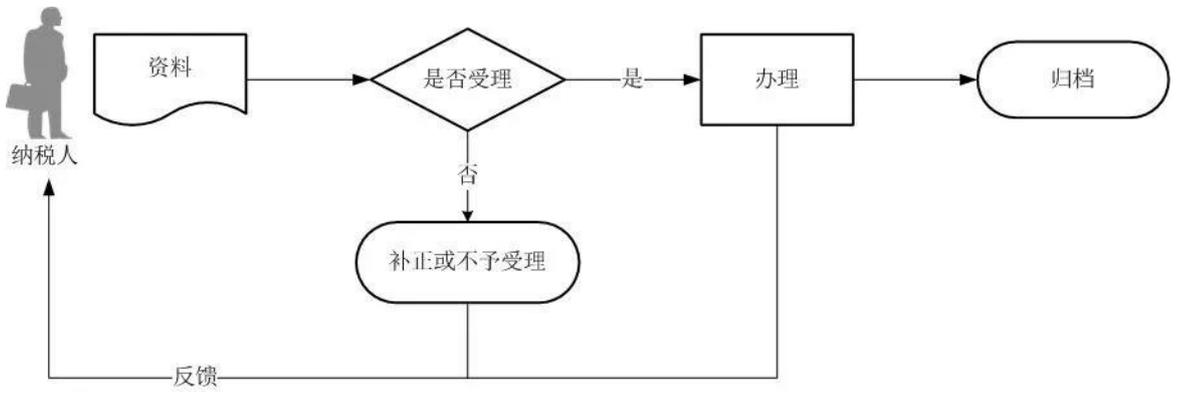
2018 55

1 2
2
3

3
4

- 1. " "
- 2.

" "



- 1.
- 2. " "
- 3. " "
- 4.
- 5. " "
- 6.
- 7.
- 8.
- 9. " "

2019

2019 13
2019 4

10 1 1

30
500

10

30

4

10

1

1

2019

30

4) (2019 10

..... 2019 1 1 30

4) (2019 10

..... 2019 1 1

4 1 1 2019

2019 8

2019

31

2019 1 1 1 1

30

500

2019

12

500

2019

4 500 12 1 1 4 1 1 2019 12 31

10

2019

4 10

2019 33 : "

..... 2020 2 1 "

2019 8 "

8

"

"

2019 3 1 "

10
?

4 " 10 (2019 "

4 " " " 2019 "

2019 4 " 2019 13 10

30 10 1 1 10 " 2019 13

2019 13 " 50%

4) (2019 10

..... 2019 1 1

2016 6 2019 4 2019 1

2017 11

69 2017 4 2016

5 "

3% 5%

" " "

() 2

12366



2019 17

" "

" "

" "

2008 7

2017 21

2012 21

2015 24

2019 10 22

2019 36

