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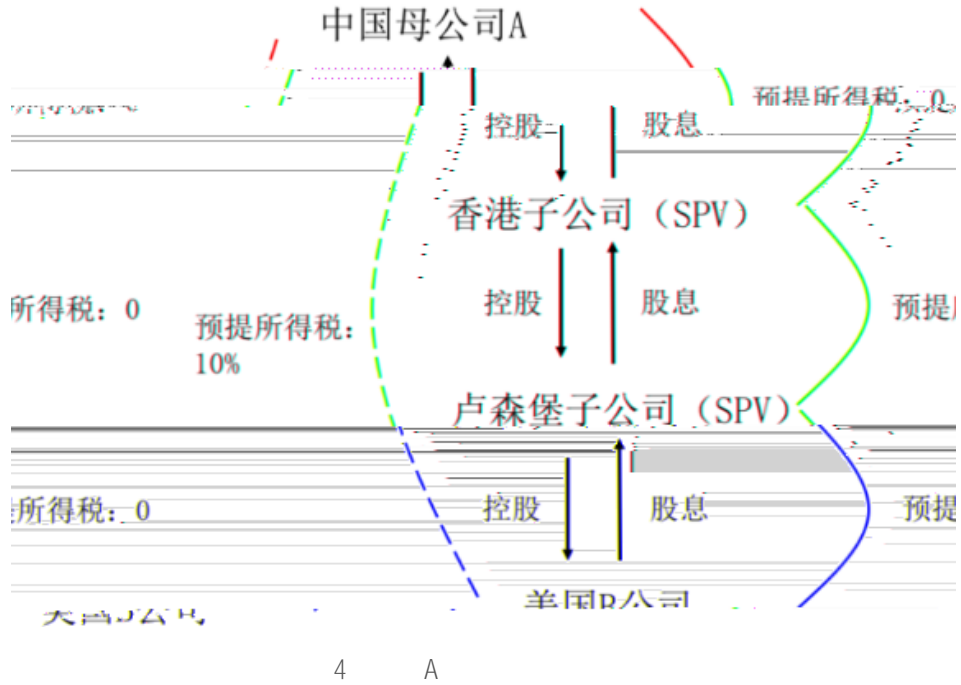
D

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2



	方式	税收成本
方案 1	母公司通过转让香港子公司进而转让美国 B 公司股权	中国母公司需要就股权转让所得缴纳 25% 的中国企业所得税，在香港不缴纳预提企业所得税但要缴纳一定数额的印花税
方案 2	母公司通过转让卢森堡子公司进而转让美国 B 公司	根据香港-卢森堡税收协定，卢森堡不就转让卢森堡中

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 25 10 "
 " 11 "
 0.75 [25× 3%=0.75] 18 "
 19 "
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 1%
 2020
 13
 2020 24 1% 100
 [101/ 1+1% =100] 1 "
 3% " 2 [100× 2%=2] 16 "
 2%
 1 " 3%
 " 16 "
 45.4 5
 2020
 5 8 "
 8 = 7 ÷ 1+
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4 5 8 9 15 50 2020 7
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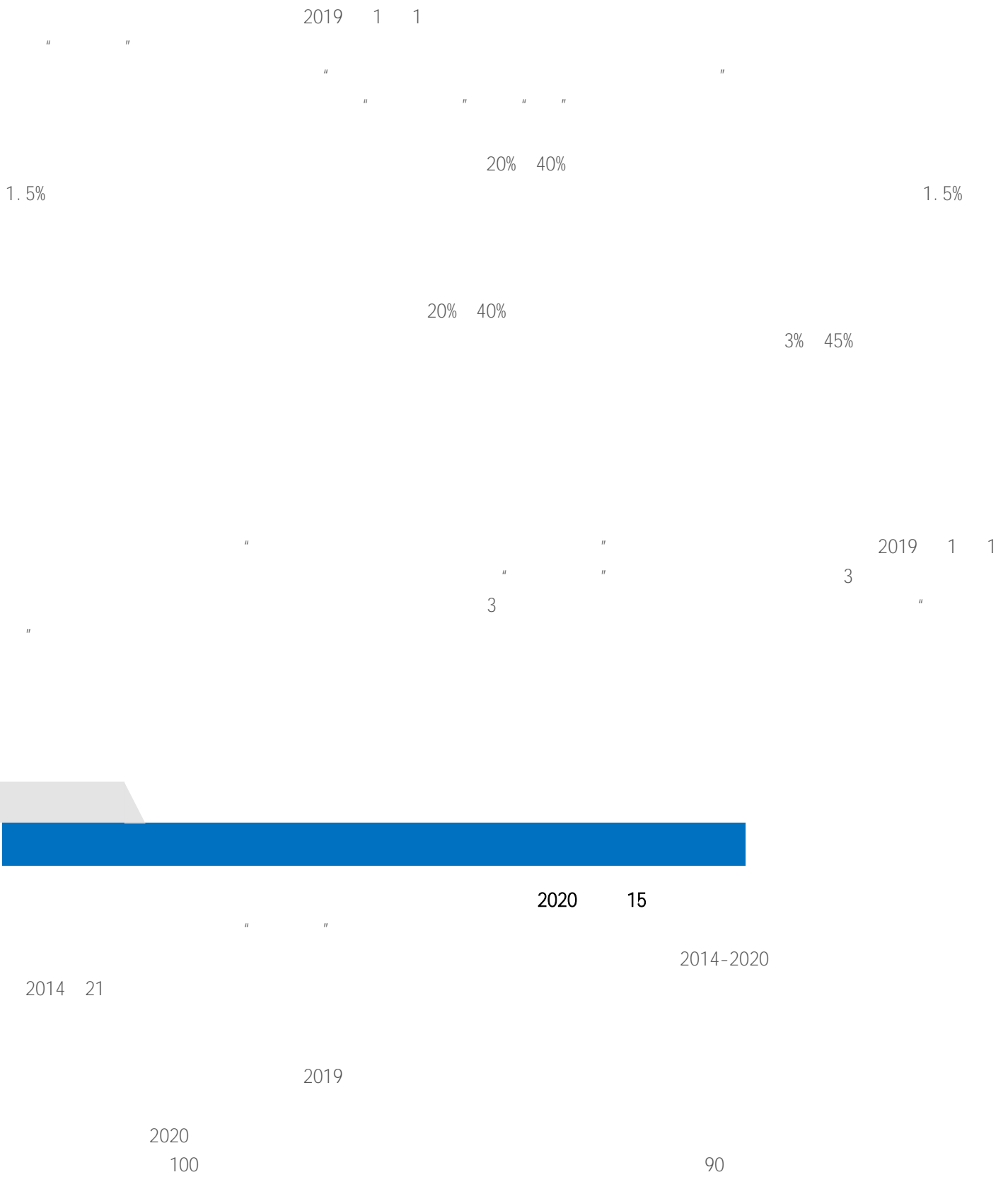
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