



3. A 5000 [2011]70  
[2011]70

A 2 A 5000

A 5000  
2

1. ( 2012 92 ) "

2. ( [2008]100 )

3. ( [2012]1 )  
) (

A

A [2010]121 2

A 5000 A

[2010]121

0.5 2

A

A 5000

5000

010-57961169

4-3 - 8-9  
0  
10 3 10 3 -10  
-3 10 3  
6 9 : ? ' 4

20X2 3 1 2 500 × 1%

20X2 1 100 500

20X2 20X2 4 20X2 3  
20X2 20X2 0

金额	账载金额				税收金额				
	上年末贷	本年末贷	上年末准予提取贷款损失准备	本年末准予提取贷款损失准备	上年末准予提取贷款损失准备	本年末准予提取贷款损失准备	按本年末准予提取贷款损失准备的比例	按本年末准予提取贷款损失准备的比例	
0	500	5	1	4	100	500	3	4	10
0	500	5	1	4	100	500	3	4	10

20X3

20X3 900 × 1%  
? =?

A105120 11 4-3

- 8-9 \*1%

20X2

0 1 20X3  
1+1=2

20X3 900 × 1%

10 7 2 =7  
3

20X4 900 1000

2

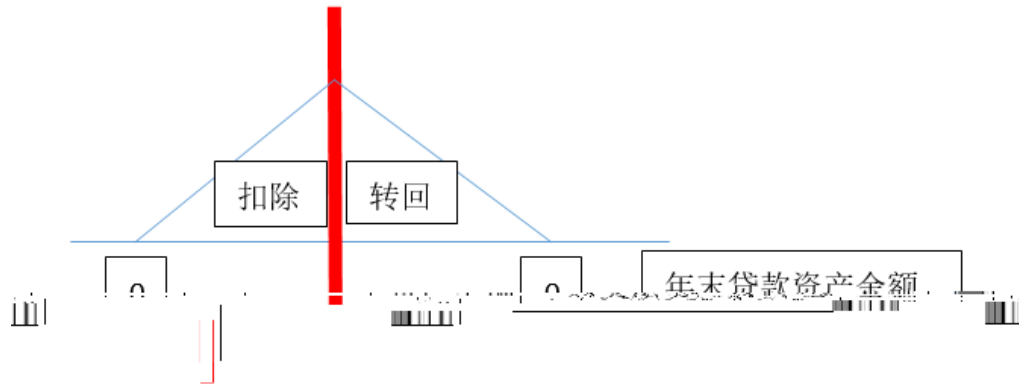
20X4

20X4 1000 × 1%  
1+1+7=0 =1

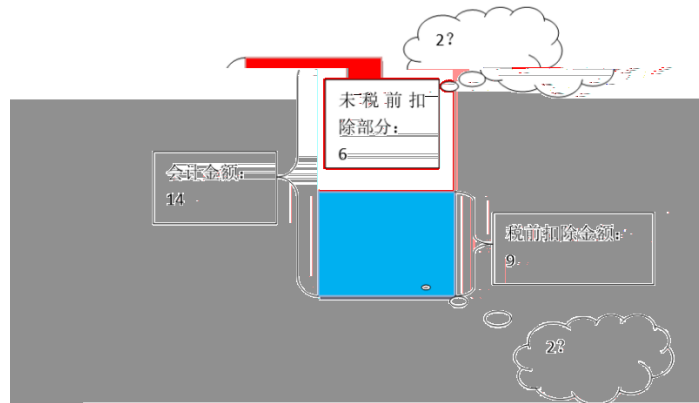
A105120 11

4-3 - 8-9

项目	账载金额				税收金额			
	上年末贷	本年末贷	上年末准予提取贷款损失准备	本年末准予提取贷款损失准备	上年末准予提取贷款损失准备	本年末准予提取贷款损失准备	按本年末准予提取贷款损失准备的比例	按本年末准予提取贷款损失准备的比例
1 金融企业(2+3)	900	1000	14	12	900	1000		
2 (一) 贷款损失准备金	900	1000			900	1000	1%	



3		-2		1	1
20X5	"			"	
20X4		1000*1%=10	20X4		
-2			0		
		2			20X3



1.	20X4	2	20X5	"	2
	"	9			
2.		2	20X4	0	2
20X5	"			"	7 9-2

" "

1.

2.

× 1%

3.

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/

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B B C 100% B B C

48

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2015

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2015 41

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707

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2016 12

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2017

2017 3-2

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A

2020

1

1

2022

A

12

31

B

C

B

C

3%

A

B

B

A

A

C

A

C

A

A

C

3%

A

B

C

A

B

B

A

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2016 36

B

B

B

A

A

A

C

A

C

2016

42

A

C

B

C

C



2008 1 1

5%

( 512 )  
( 2009 27 )

05.

06.

( 512 )

2016 80

07.

2400 / 200 /

08.

2017 39

4%

2013 103

2013 103

09.

2016 106

1.

2020 8

2.

2020 9

3.

2020 9

4.

2022

2020 18

5. 2017 1 1 2023 12 31  
1%

2017 48

2020 22

6.

2020 27

7. 2020 1 1 2024 12 31  
500

500

2020 31



?

Q1.

:

Q2.

:

( [2008]151 )

( [2011]70 )

[2012]27 )  
[2011]100 )

(  
(

"

Q3.

:

:

)( [2011]70 )

Q4.

:

( [2008]151 )



1.

2005 9

"

"

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2.

2018 164

"

3

3

3.

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2008 723

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4.

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2018 164

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2005 9

2021 12 31

12

×

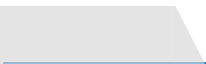
2022 1 1

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5.

12

12













9033  
101

100370-00



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