



AAAAA

2010-2017

LP

19

1700  
600

初始投资合伙企业涉税处理分析表

出资方式	涉税处理				
	合伙企业	合伙人			
	印花税	计税基础	企业所得税	增值税及附加税	印花税
现金出资	合伙企业出资额不计入“实收资本”和“资本公积”，不征收资金账簿印花税。合伙企业出资额计入“实收资本”和“资本公积”的需要缴纳印花税；税率万分之五；	现金价值	不涉及	不涉及	不涉及
股份出资	合伙企业出资额不计入“实收资本”和“资本公积”，不征收资金账簿印花税。合伙企业出资额计入“实收资本”和“资本公积”的需要缴纳印花税；税率万分之五； 股权转让协议为产权转移书据；需要缴纳印花税；万分之五	股份公允价值	可能涉及，若有在股权转让所得，则需要缴纳企业所得税	不涉及	按照“产权转移书据”缴纳印花税；万分之五

1.

2.

" " 6%

[2008]159

1.

2.

" "
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合伙企业运营过程中涉税处理分析表

Table with columns: 投资类型, 所得税, 增值税及附加税, 印花税, 合伙企业的合伙人 (所得税, 增值税及附加税). It details tax treatments for various investment types and partnership structures.

= - × 25%

" " " "

[2008]159

63

" "

12

2016 36 " "

36 " "

2016 36

2016 12  
2016 36

2016

140

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140

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12 31

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010-57961169

2018 7 27













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60%

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14%

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A4

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7 31

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2017

2018

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2015 119

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2000 91

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2017

24

2011

25 )

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(

2015 52

2018

23

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“ ”

2016 7

3

3

(

5 1

17%

17%

( 2018 32 )

”

17% 11%  
17% 16%

16% 10%

16%

600

- 1.
- 2.
- 3.

10

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- 1.
- 2.
- 3.
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5. " " 1. 2. 3. 4.  
 6. 7.  
 8. 9.  
 10. 12366 2018 20 5  
 2018 18

2011 32

15%

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2018

23

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2015 119

( )

(

2016 53  
2016 17 )

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( ) ( ) ;

( ) ( ) ;

( ) ( )

500

2018 1 1 2020 12 31

2018 54  
500  
500

2014 75



1. 5% × 5%      2      5%      =      ÷ 1  
                  2      2  
                  2      2  
                  ÷ 1 5% × 5%      5%      =      -

2. 1      5  
     2      5  
     3      20%  
     4      1%      2%

1. 1.5%      90      1%      90  
                  90      3%      90      1.5%  
                  1%

2. 5 /      2016 47 " "  
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2018 24

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77	2018	1	1	2020	12	31		2018
100				100	100		50	50
20%								

1.

2018 77

100  
100

100  
80

3000  
1000

2.

1.

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2.

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÷ 2

÷ 4

$$\div 2$$

$$\div 4$$

2018

77

3.

2018 1 1 2020 2 6  
12 31 2 3



2008 137 200  
0.1 200 × 0.05%

1 2016 6 A 11% 200 2018  
7 300 3%

1. 0.15 300 × 0.05%  
2.

2016 14  
2016 73  
200 ÷ 1 11% 180.1802  
[300 ÷ 1 5% — 180.1802] × 5% 5.2767  
5.2767 × 7% 3% 0.5277

3.

2016 43  
2016 70

200 ÷ 1 11% × 3% 5.4054  
200 × 1 5% × 2 5.4054 0.5277 0.15 226.0831  
300 — 5.2767 294.7233  
294.7233 — 226.0831 68.6402

$$68.6402 \div 216.0831 \times 100\% = 31.77\%$$
$$68.6402 \times 30\% = 20.5921$$

4.

$$294.7233 - 200 = 5.4054 - 20.5921 = 0.5277 - 0.15 = 0.1 \quad 67.9481$$
$$67.9481 \times 25\% = 16.9870$$
$$0.15 \quad 5.2767$$

15-10 \*5000÷ 1+6% \*6%=1415.09

40 2017 5 20 100

2016 36

100-40-20=40

100

A 2017 8 1 A B A

100

30

2016 36

A  
100-30 \*3%=2.1  
A

3%

100\*10%=10

2018 5 1

11% 10%

1

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2016 36 2

3

2

—

2016 36 2

4

3

1

2

3

2016 4 30



4  
5 1  
5 1

> 1.7  
1.7

1 2 3  
2016 7 21

2016  
2016

1 2016 4 30

5%

2 2016 5 1

5%

3

5%

4

5%

5

2

2

5%

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2016 36

2

/ 3

10

5%

5%

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2016 47

11

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2016 47

12

2016 4 30

2016 4 30

5%

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2016 47

13

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2016

68

14

3%

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2016

54

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16

2016 39

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17

2016 39

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18

2016 69

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19

2016 69

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20

2016 69

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2017 90

2018 80



2018 74

1. 1.6 1.6

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1.

2. 2 3

1.

2. 4

3. 5

4.

" " " " "

< 2015 51 > ( 2017 63 )

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- 2.
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- 4.
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- 6.
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2018 7 10



2018 42

372

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2016 36

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BSP

6%

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2018 41

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2018 12 31



2015 84

2018 31

1



2018 7 23



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