

AAAAA 2010-2017

19

1700  
600

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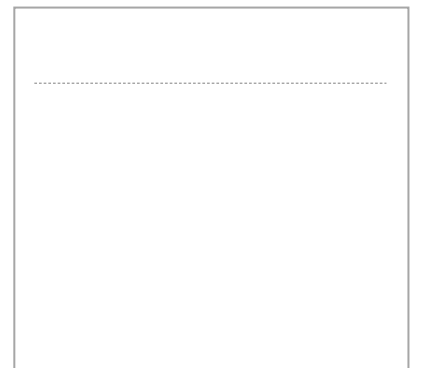
1

2

84

2017 1 1

2017



5

A

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2017 84

2017 1 1

50%

12.5%

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60%

5

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2.

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餐费类别	发放形式	会计科目	是否扣缴个人所得税
误餐补助	按固定标准, 以现金形式发放	应付职工薪酬	否
午餐补贴	按固定标准, 以现金形式发放	应付职工薪酬	是
午餐补贴加班餐费	凭发票实报实销	应付职工薪酬	是
		业务招待费	否
出差餐费	差旅费津贴	差旅费	否
	差旅费包干, 以现金形式发放	差旅费	不超过规定标准不扣缴
	实报实销或公司账户支付	董事会费	否
	实报实销或公司账户支付	职工教育经费	否

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2019

2019

3 11

12

2019

ITSG

ITSG





2014 APEC 2017





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1. 9 30

2. 4 1 2019 4 500 12 1 1 2019 12 31

3. 2019 2019 500

2019 500

4. 2018 5 1 12 4

5. 2019 1 1 30 10 30

12366

2019 13 10

2019

4 2019 8

2019 1 1

2017 52

A

10  
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2017 52  
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2016 6

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1 12 31

2016 8 1



2019 3 12

3 5 11 , 2

50%

2 10%

3 5

3 8

15

22255

2000

23.5%

1 9

20%

4

10 1

14.2%

1

6500

100%  
70%

8000

100%



GDP

1.4

1361

1386

46

32

16% 13% 10% 9%  
13% 9% 6%  
9% 30% 28.4%

10 300 5000 6  
100 5000 300 3





11.

12. 3 10

13. 30%

14. 30%

15.

16.

17.

18. 10 15

19. 200 300

20.

21. 100

0.5%

22. 16

23. 16%

24.

25. 100

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2019

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1100

5.5%

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1000

1500

8000

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50%

60%

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2019 1 1 2021 12 31 50%

2019 1 1 2019 10

2019 5 20% 30%

15 1.5 < 50% >

( 2019 6 )

2019 4 450 360 90 16 1.6 2.0

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1 2



		2015	2019	30000	5000		
	4500			2000			
	3						
1	30000-5000-4500-2000						
2	-	-	-	-2520-555=625			
3	-	-	-	-2520-555-625=1850			
	2			37000	10%	2	3

1. Developments Reduce Spanish Inheritance and Gift Tax for Non-Residents By Luis J. Dur á (Spain)
2. Taxation of Canadian Real Estate: What Non-Residents Need to Know By Michael Cadesky (Canada)
3. C.I.V.s and V.C.F.s: The Keys to Investing in Portugal By Jo ã Lu í Ara újo and Miguel Torres (Portugal)
4. U.K. Tax Developments for the Digital Age By Gary Ashford (United Kingdom)

From ITSG [www.itsgnetwork.com](http://www.itsgnetwork.com)

ITSG	2019
ITSG	
	37
	60
2016	ITSG
	ITSG

2019 9

12

1 12

2018 120

2019 16

2019 21

3

13 15

2019 1 1

2018

20

15

2019

2019 32

2019

2019

12366





<http://www.zhcta.cn/>

