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企业类型

适用报表格式

未执行新金融准则、新收入准则和新租赁准则的企业，适用通知中附件1的财务报表格式。

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 10% 9% 16% 13%

2019 14

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[2016]36

4 1
 1 4 1 4 1 4
 1 16% 10%
 2 4 1 4 1
 4 1 13% 9%
 3 4 1 4 1
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 2019 15

项目及栏次		开具增值税专用发票		开具其他发票		未开具发票		纳税检查调整		合计		
		销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	
		1	2	3	4	5	6	7	8	9=1+3+5+7	10=2+4+6+8	11=9+10
一、一般计税方法计税	全部征税项目	13%税率的货物及加工修理修配劳务	1									
		13%税率的服务、不动产和无形资产	2									
		9%税率的货物及加工修理修配劳务	3									
		9%税率的服务、不动产和无形资产	4									
		6%税率	5									
		其中：即征即退货物及加工修理修配劳务	6									
		即征即退服务、不动产和无形资产	7									

16% 10% 13% 9%

15

16% 10%
 4 1 16% 10%
 13% 9%

10 A 2019 3
 3 20 3 20 A
 A 3 A 4 1 A 10
 1 A 36
 A 3 20 A
 3 16% 3 20 16% 16%
 2 A 3
 A 3 3

项目及栏次	开具增值税专用发票		开具其他发票		未开发票		纳税检查调整		合计	
	销售额	销项(应纳税)	销项	销项	销项(应纳税)	销项	销项(应纳税)	销项(应纳税)	价税合	

4 4 A 20
 4 10 A 4 10 20 A
 1 A 4 A 4 1 13%
 13%
 2 A 4 10 16% 1.6 20
 A 4 13% 2.6 30 4.2 13%
 10 3
 -10 -1.6

项目及栏次	开具增值税专用发票		开具其他发票		未开发票		纳税检查调整		合计		
	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	
	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00	9=1+3+5+7	10=2+4+6+8	
13%税率的货物及加工修理修配劳务	1	300,000.00	42,000.00			-100,000.00	-16,000.00			200,000.00	26,000.00

项目及栏次	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额	销售额	销项(应纳)税额
	1	2	3	4	5	6	7	8	9=1+3+5+7	10=2+4+6+8
一、全部征税项目										
13%税率的货物及加工修理修配劳务	1	300000.00	39000.00					0.00	200000.00	23000.00
13%税率的服务、不动产和无形资产	2	0.00	0.00					0.00	0.00	0.00
9%税率的货物及加工修理修配劳务	3	0.00	0.00					0.00	0.00	0.00
9%税率的服务、不动产和无形资产	4	0.00	0.00					0.00	0.00	0.00

提示

请确认13%税率第2,4,6,8列数据为销售额乘以12.5%到14.5%之间!

确定

返回 暂存 保存 销项发票区 切换报表

增值税纳税申报表附列资料(一)
(本期销项税额明细)

请您确认是否已办理简易征收方式

项目及栏次	合计	销项(应纳)税额	价税合计
	9=1+7	10=2+4+6+8	11=9+1

提醒校验

序号	内容
1	第1行5列【未开发票-销售额】为负数,请确认是否如实填写,此行数据如为负数,税务机关将纳入重点监控!
2	第1行6列【未开发票-销项(应纳)税额】为负数,请确认是否如实填写,此行数据如为负数,税务机关将纳入重点监控!



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						2018	1235		
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		2018	2787			1.15		2014	1.85%
2018	2.41%		500		1.15				
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2016	2018						89%	72%	
		70%	45%		2544	2012	55%	70%	
			75%						
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		境内工作期间		境外工作期间	
支付项目	境内居住时间	境内雇主支付或负担	境外雇主支付或负担	境内雇主支付或负担	境外雇主支付或负担
	不缴纳	一个纳税年度内在中国境内居住累计不超过90天	缴纳	且不由境外雇主在中国境内的机构、场所支付的部分，免予缴纳个人所得税	不缴纳
	一个纳税年度内在中国境内居住累计超过90天	缴纳	缴纳	不缴纳	不缴纳

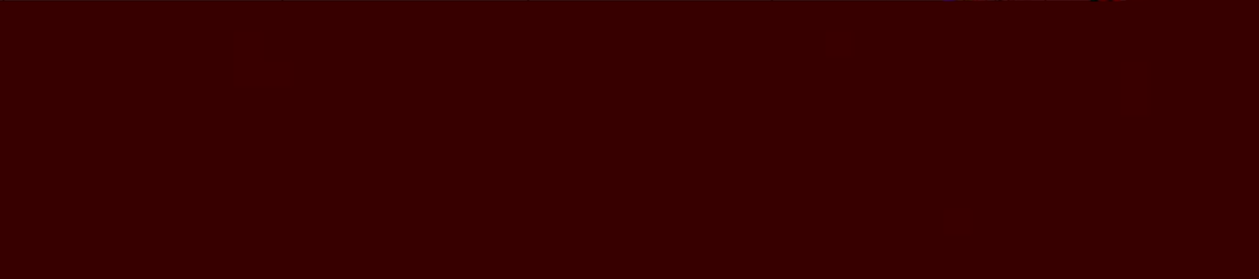
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高管人员		境内工作期间		境外工作期间	
居住时间	境内	境内雇主支付或负担	境外雇主支付或负担	境内雇主支付或负担	境外雇主支付或负担
	一个纳税年度内在中国境内居住累计不超过90天	境内	缴纳	不缴纳	缴纳
一个纳税年度内在中国境内居住累计超过90天，但不满183天	境内	缴纳	缴纳	缴纳	不缴纳

境内居住时间	境内工作期间		境外工作期间	
	境内支付或负担	境外支付或负担	境内支付或负担	境外支付或负担



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				60%	

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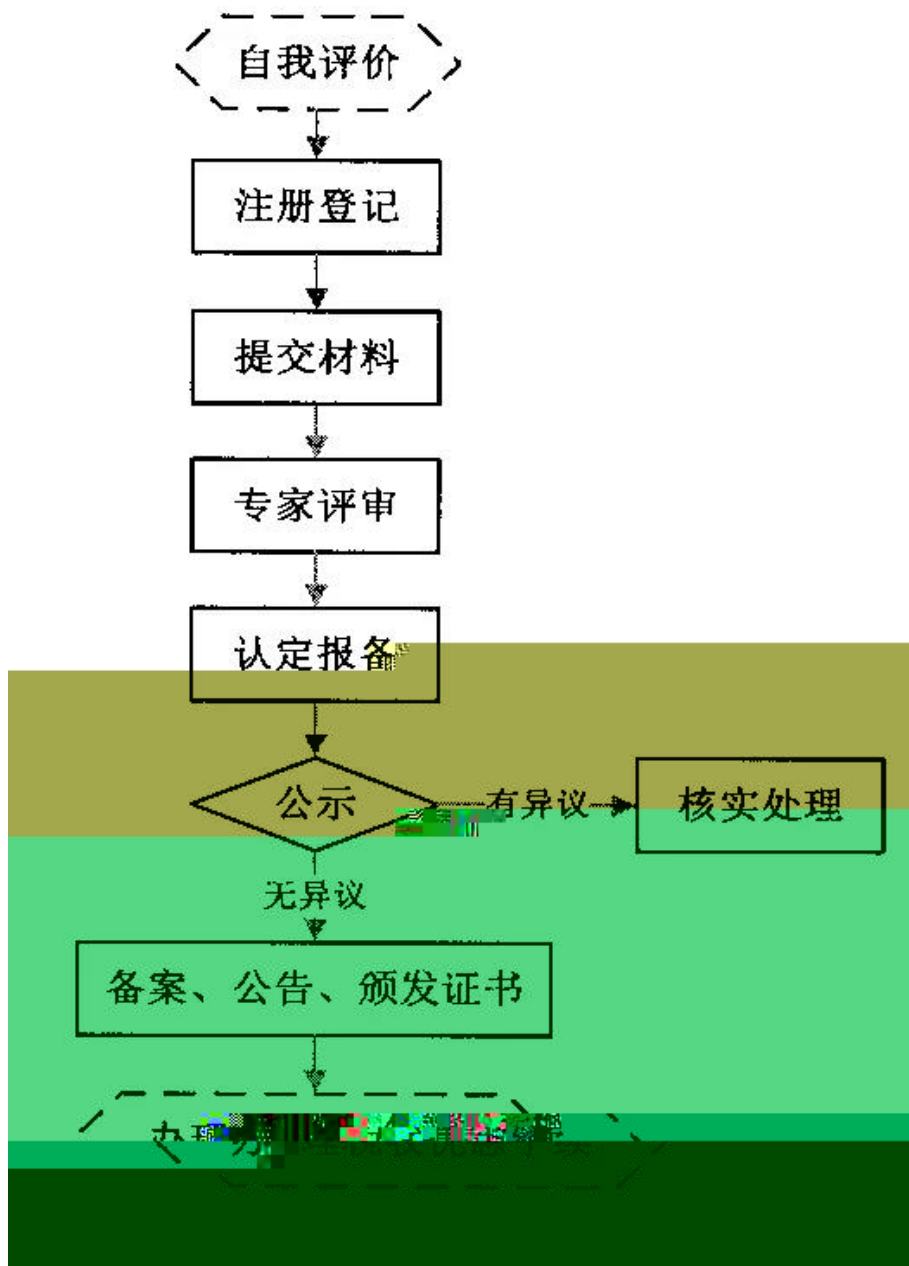
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5 [142R32]
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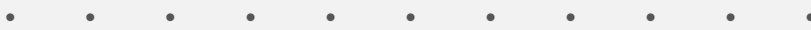
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