

4

" [2009]31

5

[2018]14

" 2019

1 1

" 2019 1 1 "

[2020]7

6

1

2

[2016]36

1

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3

"

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4

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2017 5 10

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2000

1 -1.5
3500

2.5 -3
2500

1.5 -2
4000

3

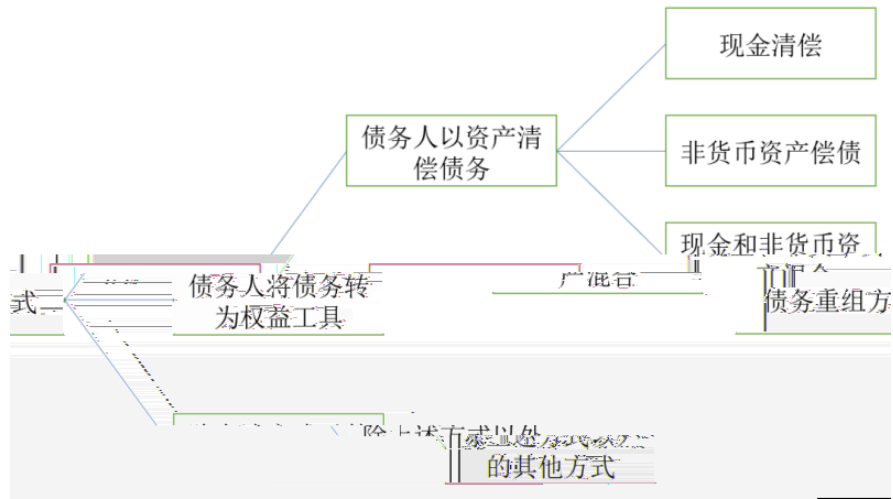
3000

2 -2.5
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6

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2009 59

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59

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"

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91

8

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$$95-100-10 = -5$$

7

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22 ---

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-

10

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20

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1

100

20

80

80

资 产	公允价值	计税基础
现 金	20	20
国 债	10	10.7
无形资产	35	37.3
固定资产	30	32
合 计	95	100

20

10

70

资 产	公允价值	计税基础
现 金	20	20
国 债	10	10
无形资产	35	37.3
固定资产	30	32.3
合 计	95	100

59

80 100-20

10

70

销售收入	资产	公允价值	税
38.8	无形资产	35	
	30	32	且是资产
	65	70	合 计

3 2× 19 2 10

6

100

2× 19 8 12
10 20

1.5

1.2

100

25%

100

2× 19 6 30

85

2× 19 8 12

76

2× 19 10 20

76

1

1 6 30

150000

150000

2 8 12

90000

90000

3 10 20

76

1.2

77.2

772000

240000

1000000

12000

2

3 10 20

76

1.5

1000000

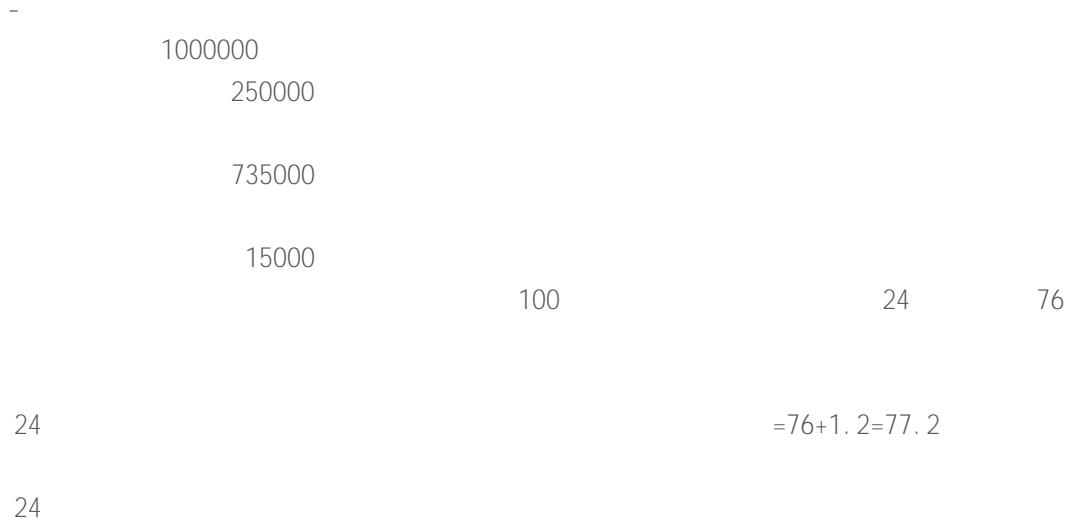
250000

495000

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240000

$$=100+1.2=101.2$$

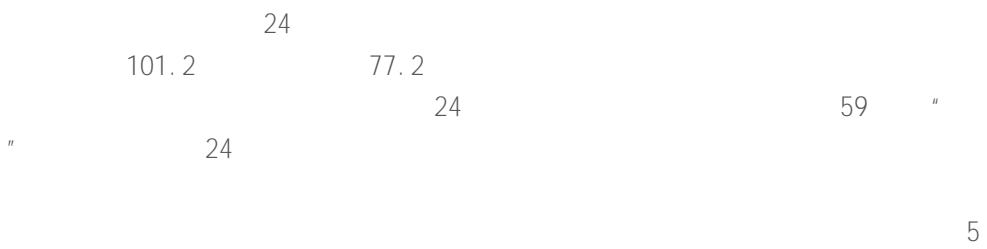


$$1.2 = 101.2$$

$$= 100 +$$

BUG

2009 59



BUG

12366

1 2009 59 50% 5
2
40 100 20 20 10
20 50% 5 59
85% 2
1 5

2010 23

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10

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2020 6 1

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2020 10

2020

2019

2019 2

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2021

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153

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2004
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2006 479

2006 8 1

2006

813

2006 10 1



3%

5%

3-5

1%

2016 47

2020 13

2020 3 1

2020 5 31

1%

5%

2020 24
2020

13

2020 12 31

2020 13

3%

36

2020 13

2020 3 5

3%

2020 3 1 5 31

3%
3%

2020 13
1%

2020

24
2020 13
3%

2020 12 31
3%

12366

1.

2.



6.

5

7.

8.

3 1 6 30

6 --- 2 --- 2018 3
10 12 11 8 --- 2017 21
2017 10 2017 10
1 5 ---
2 5 ---
2020 5 29



2020 11

" "

2019 11 28

2020 5 14
2021 1 1

2020 5 14

2020 5 25



2019

2020 29

2019

2019 12 31

25%

" "

2012 27

2016 49

2020 5 29



2020 28

2020 8

2020 9

2020 10

2020 11

2020 12 31

2020 5 15

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