

1.

3% 5%

2.

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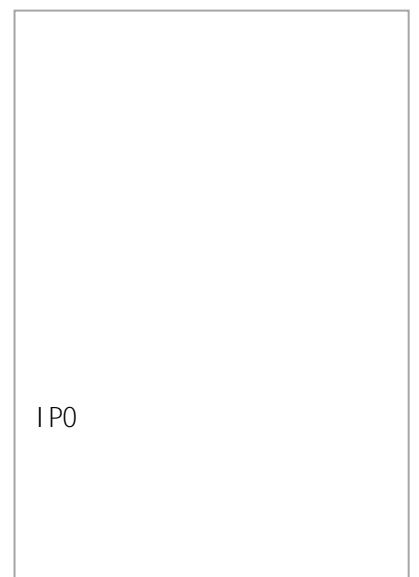
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	A		M		6000		1000		5000
6000	-1000				1250	5000	× 25%		60%
3000	5000		× 60%						
A			M			A	3000		
		A	M	60%			3000	6000	-3000
	2000		3000						

撤回或减少投资确认金额						
从被投资企业撤回或减少投资	取得资产中应享有份额	撤回或减少投资应享有份额				
1	2	3	4	5	6	7
12	13 (4 × 12)	14 (11 - 13)	15	16 (14 与 15 孰小)		17
60%	1000	5000	3000	3000		60

M

A 3500 1000 2500

2500 3000 5000 × 60

0 0

2009 60

3 2 A 2012 1000 M 60% 2022 A

M 6000 M 5000

A 6000

3000 5000 × 60%

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500 2000 × 25% A107011

被投资企业清算确认金额		
确认的清算损益	取得的被投资企业清算资产	被清算企业累计未分配利润和累计盈余公积中应享有部分
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A 3500

3000 5000 × 60%

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2019 1 1 2025 12 31

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12366

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APP

1.

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APP

(<https://etax.chinatax.gov.cn>)

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" * * * "

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2019 48

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· <http://www.zhcpa.cn/>

