



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.

" "
" "
" + "

合伙企业运营过程中涉税处理分析表

Table with columns: 投资类型, 合伙企业 (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
1
140

" "

1 12 31

2

010-57961169

2018 7 27











1.

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512)

60%

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14%

2009 3

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B A B B B B A A
B B A A A A A A A A
10 30
2 A A A A A A A A A A
B A B A B A A A A
A
C
2015 12 30
2016 1 8 C
2016 8 10 C C

A

A

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A4

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7 31

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" " " "



2017

2018

23

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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

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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.
- 4.

- 5. " "
- 6. 1. 2. 3. 4.
- 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

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(

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
 ÷ 1 5% × 5% 5% = -

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

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

2. 5 /
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1.

2018 24

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A4

PDF

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2.

[] []

[]



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

1.

2018 77

2.

100	100	3000
100	80	1000

1.

= - - - -

2.

= ±

÷ 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
100 30 B A

2016 36

A 3%
100-30 *3%=2.1
A

100*10%=10 2018 5 1 11% 10%

1

—

2016 36 2

3

2

—

2016 36 2

4

3

1

2

3

2016 4 30

4
5 1

> 1.7

1 2 3

2016
2016

1 2016 4 30

5%

2 2016 5 1

5%

3

5%

4

5%

5

2

2

5%

2016 36

2

/ 3

10

5%

5%

2016 47

11

2016 47

12

2016 4 30

2016 4 30

5%

2016 47

13

2016

68

14

3%

2016

54

15

16

2016 39

17

2016 39

" "

18

2016 69

()

19

2016 69

20

2016 69

2017 90

2018 80



2018 74

1.	1.6	1.6		
2.		1		
1.				
2.			2	3
1.				
2.		4		
3.				5
4.				

IATA

BSP

6%

53

2016

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2016 5 1

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36

2014

2017

11

2016 5 1

2018 7 25



2018 41

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7

2018 12 31

2015 84

2018 31

1



2018 7 23



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