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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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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									

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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	

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		境内工作期间		境外工作期间	
		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
境内居住时间	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，免于缴纳个人所得税	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	

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居住时间	境内工作期间		境外工作期间	
	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
一个纳税年度内在中国境内居住累计不超过90天	缴纳	不缴纳	缴纳	不缴纳
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	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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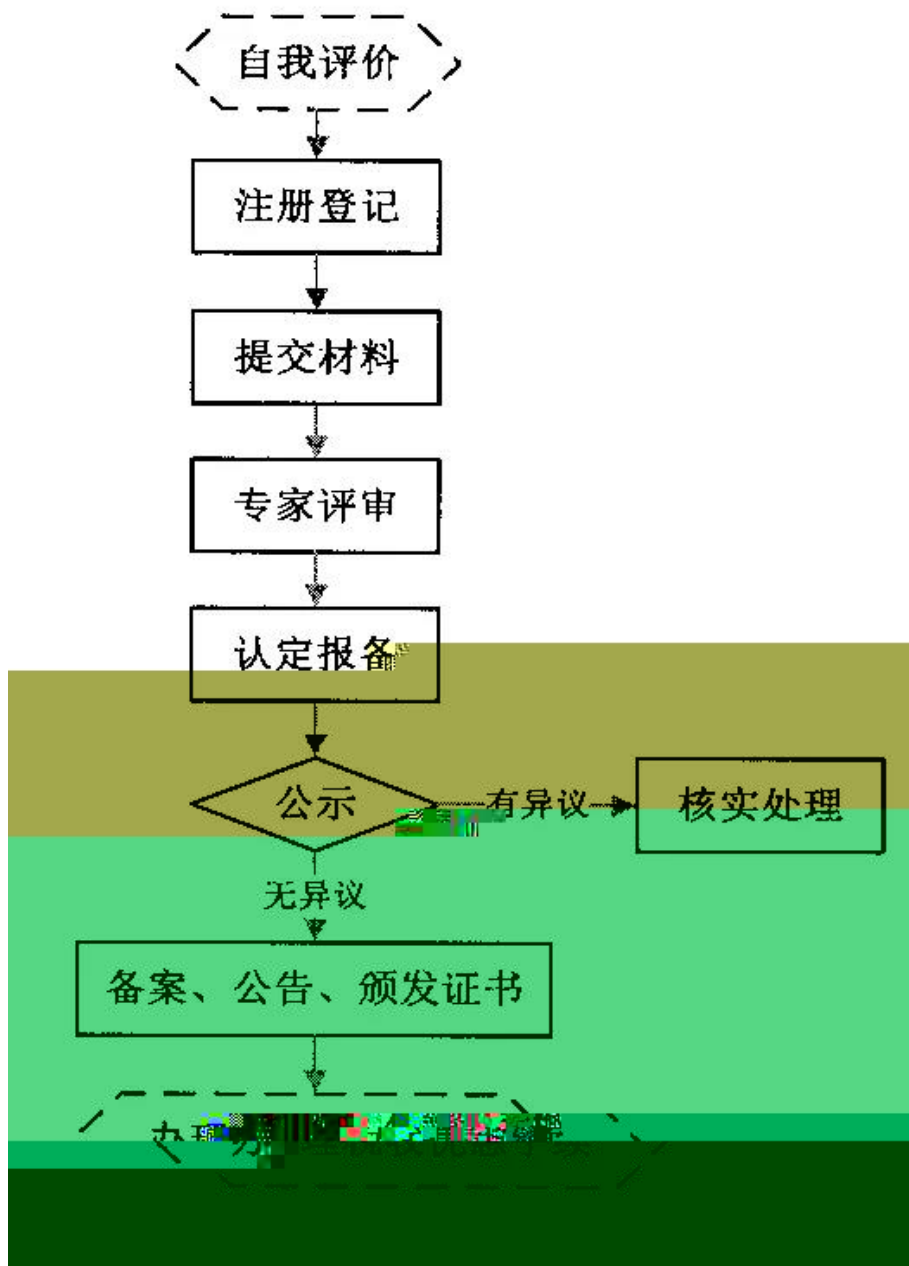
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