



=

OECD

[2004]97

[2004]97

2010 75

1

" " " "

[2004]97

1995 125

2019 35



“ ”



2019 7 1

01.



2019 7 1



06. 4S

07.

08.

09.

10.

11. 2019 7 1

60

2019

15. 2019 6 28 7 3

16.

" "

17.

15 5 20 4S 5 20 5 5

18.

19. 2019 7 5

1 1 ( )

" "

20.



2 B 2019 1 4 3  
2 9 4+3+2 10  
5 10 10  
10 30  
500 500  
10

" " 4

" "

" "

2019 1 1 2019 1 1

"

"

2019 1 1

" "

" "

3 6

A

" "

3

" "

" 0"

9 "

" 17 "



1.

2018 55

2.

3.

(

2015 85

2014 40 )



2019 39

39

1.

39

1.

2.

$$= + \div 1+9\% \times 9\%$$

3.

$$= \div 1+9\% \times 9\%$$

4.

$$= \div 1+3\% \times 3\%$$

.....

2019 4 1

2.

?

3.

?

39

4.

?

)

12366

7

1 2017  
2019 5

11

80%

( 2019 14 )

= ×  
=11\*80%=8.8

2

( 2019 )

39 )

10%

3

( 2019 20 )

2019 2 1 2020 12 31

( )

4

38

18

( 2019 4

)

10 ( 1 1

30 )

10

10

18 20 30

5

( 2017 90 )

2018 1 1

"

"

"

"

6

8

6

(

2016

54 )

3%

$$=(80000-60000)/(1+3\%)*3\%=582.52$$

7

(

2016

140 )



2019 7 1

2016 1 1

2019 6 30

2019 6 8

2019 4

167

)

010-61986695

5

100038

010-63418256 63418563

2019 7 1



<http://www.zhcta.cn/>

