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| | 分类条件 | 举例 | 税前扣除规定 | 申报时 注意事项 |
|--------|---------------|--------------|---------|-----------------------------|
| 非公益性捐赠 | 除公益性捐赠以外的其他捐赠 | 纳税人直接向受赠人的捐赠 | 不允许税前扣除 | 当年发生的该类捐赠支出，计算年度应纳税所得额时全额调增 |



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