



2020 1 1

2020 4

AAAAA 2010-2017

1 1 2 2

3 12366

2

3

19

4

1700  
600

1

12366

1 106 2 2 28

12366

2

3

2

1

2

3

2

4

1

3

2

2

3

2

1

1

2

2

1

2 28

12366

7

1

2020 1

2

1

2

1

2

3

2

1

106

6%

6

100

106

1

2

1

2

3

2

2

1

2020

1

106

212

100

106

100

106

6

1

1

36

1

1

1

2



1,030 8.76 /

9,022.80

1,030.00

7,992.80

9,022.80

9,022.80

2 11

4,050.02 5

2017

1,568.49

1,568.49

时点差异		暂时性差异	所得税会计处理参考
<p>确认时点：在等待期内的资产负债表日，应当以对可解锁股票数量的最佳估计为基础，按照限制性股票授予日的公允价值，将当期取得的服务计入相关成本或费用和资本公积。</p>	<p>累计确认成本费用金额：根据权益工具的授予日公允价值，以及等待期条件中的服务期限条件和非市场条件的权益工具授予数量确定。</p>	<p>1. 就到目前为止获取的职工服务的计税基础（税法允许在未来期间抵扣的金额）与账面金额（0）之间的可抵扣暂时性差异确认递延所得税资产；</p> <p>2. 其中，如果税前扣除</p>	<p>每个资产负债表日</p> <p>会计处理</p> <p>公允价值</p> <p>相关</p>

2018 2021  
3

30% 30% 20% 20%

2018

2,706.84 (9,022.80\*30%)  
2,706.84

2017 16.03 2018 2019 2020 2021  
17.03 14.03 12.03 15.03

2012 18

2018	1,030.00x	30%	17.03	8.76	2,555.43
2019	1,030.00x	30%	14.03	8.76	1,628.43
2020	1,030.00x	20%	12.03	8.76	673.62
2021	1,030.00x	20%	15.03	8.76	1,291.62

2018 164  
2021 12 31

25 2019 30% 7.5  
2009 461

$$= 16.03+14.03 /2*25*30%-8.76*25*30%=47.03$$

$$= 47.03*30%-5.2920)=8.82$$

2016 101

( 2005 35 )

( )

2016 36 3

010-57961169

2200

20

2

20

18

3

APP

2



2020 1 1

2019 99

2020 9  
2020 4

2020 1 1

2019 99

2020 9  
2020 4

2020 1 1

1

1  
2  
4

2020 9

2020

2020 1 1 2020 3 31



1  
2

1

3

2020 6

2020 9

30

2020 17

2015 102

2020 6

1.

2019 99

2019 99

2.

2019 99

2019 99

90

3.

2020

9

4.

2020 8

2020 9

2020 4

8

2020 9 , 9

5.

2020 8

2020 9

2020 4

8 9

1



2 18

1.

2 6                      2 6                      6                      2 4

2.

,

3.



12

1.

2020 9

2020 9

2.

2020 8

2020 9

2020 4

8 9

1

3.

1 2

2020

4

2020

12 ,

17 ,

4.

2020 8

2020 1

3

?

2020  
2020  
2020

4

8

9

2020 8

1

3

5.

2020 8

1

1

2020

4

1

1

6.

2020 8

2020 1

50

2020 4

2020 8

1

2

2020 1

2

2020 2



2020 4

2020 4

11.

14 ) ,

( 2020

12.2

2020 19

?

2020 9

4.

2020 9

2020 4  
2020 8  
2020 9

5.

2

2020 4

2020 8 , 8

2

2020 1

8

6.

2020 9

2020 9

7.

2020 8

2020 1

3

?

4  
8  
9

2020  
2020  
2020

2020 8

1

3

8.

2020 8

1

1

2020

4

1

9.

2020 1

35

2020 4

2020 4

2020 1

8 ,

19 ,

2020 1

12 ,

17 ,

10.

2020 8

2020 1

50

2020 4

2020 8

1

2

2020 1

2

2020 2

2

2020 4

2020 2

1

1

11.

2020 8

1

100

2 1

2020 4

2020 1

2020 2

1

1-2

12.

2020

4

2020

9

13.

2 5

1

2020

9

2020

1

1

2020

4

1

2

2

14.

1

2

2020

9

2020

1

1

2020

4

2

1

2

15.

2020

4



16.

2020 4

- 1. When e-Sports Meet U.K. Tax: Domestic and International Considerations By Gary Ashford (United Kingdom)
- 2. The Ultimate Beneficial Owner Register and the Netherlands By John Graham (Netherlands)
- 3. China Eases Requirements for Claiming Treaty Benefits By Yang Sun and Xiuning Hao (China)
- 4. Global Mobility from a U.S. Perspective: How and When Foreign Parents with U.S. Children and U.S. Assets Are Taxed By Stanley C. Ruchelman (USA)



ITSG

2020

ITSG

37

60

2016

ITSG

ITSG

2020 6

2020 2

5

6

6

6

2020

3 5



2020 2 3

- 1.
- 2.
- 3.

2020 2 20



2020 11

2020 2

5  
3

2020 2  
5

6

2011 300

2020

4%

2020

3 5

2020 2 20

2020 12

2018 11 30 2023 11 29

244

1994

2020 2 18

2020 2

2020 27

2020 2

2 28

2 28

· · · · · · · · ·

· <http://www.zhcta.cn/>

