



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	股份的公允价值	可能涉及；若存在股权转让所得，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.

" " 6%

2.

" "

[2008]159

1.

2.

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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). Rows describe various investment types like 债权模式, 股权投资, 混合模式, and 投资资管计划模式.

= - × 25%

" " " "

[2008]159

63

" "

12

2016 36 " "

36 " "

2016 36

2016 12
2016 36

2016

140

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12 31

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010-57961169

2018 7 27











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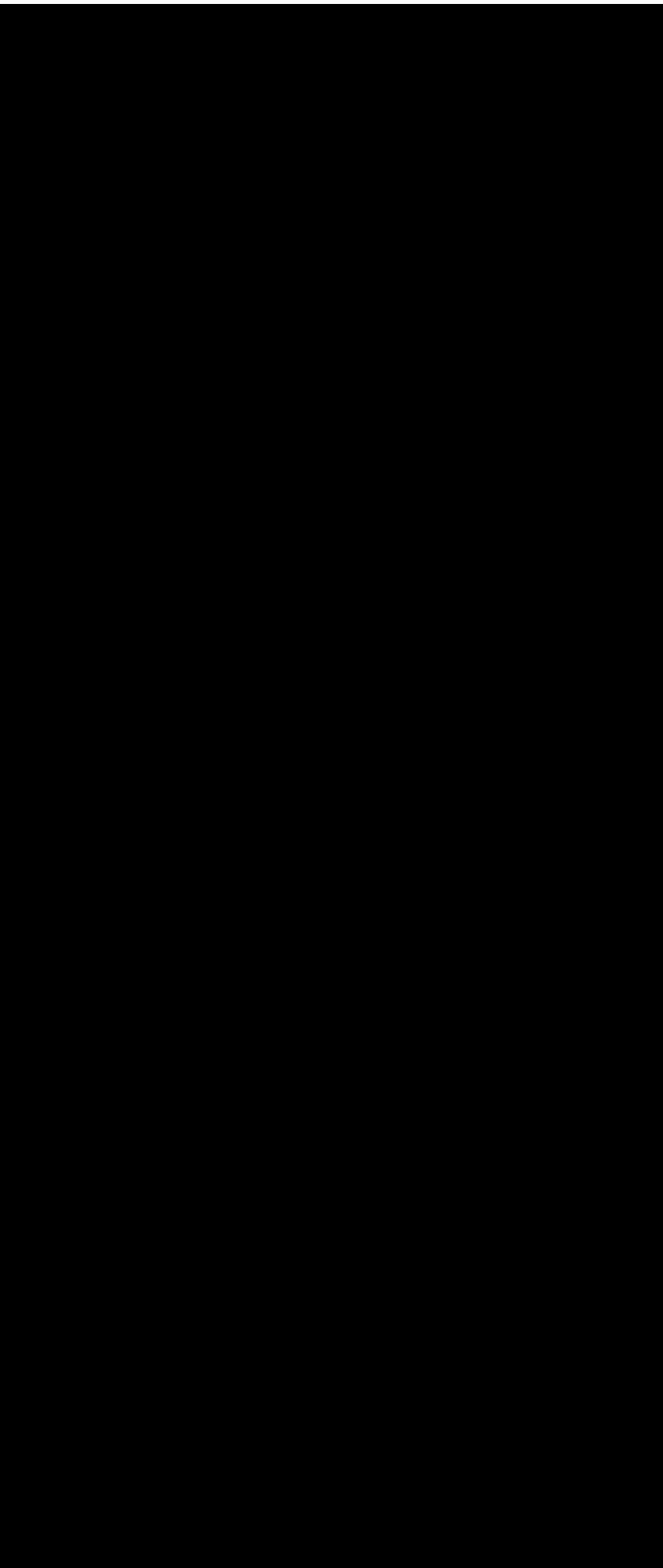
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2017

23

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2018

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5 1

17%

17%

(2018 32)

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17% 11%
17% 16%

16% 10%

16%

600

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- 1.
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- 4.

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2011 32

15%

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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
 2 2
 ÷ 1 5% × 5% 5% = -

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

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

2. 5 / 2016 47 "
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2018 24

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

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2018 77

2.

100	100	3000
100	80	1000

1.

= - - - -

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= ±

÷ 2

÷ 4

$$\div 2$$

$$\div 4$$

2018

77

3.

2018 1 1 2020 2 12 31 6 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 70 2016 43

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

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2016 36 2

3

2

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2016 36 2

4

3

1

2

3

2016 4 30

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

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16

2016 39

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2016 39

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18

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2016 69

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2016 69

19

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2016 69

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2017 90

2018 80



2018 74

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2018 41

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2018 12 31

2015 84

2018 31

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2018 7 23



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