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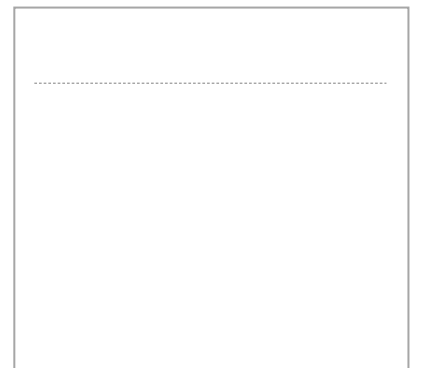
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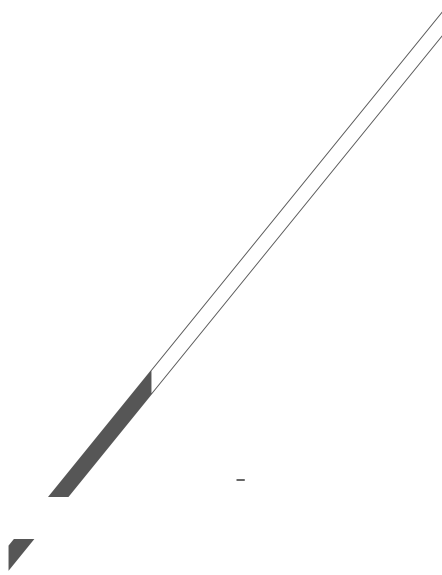
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餐费类别	发放形式	会计科目	是否扣缴个人所得税
误餐补助	按固定标准, 以现金形式发放	应付职工薪酬	否
	按固定标准, 以现金形式发放	应付职工薪酬	否

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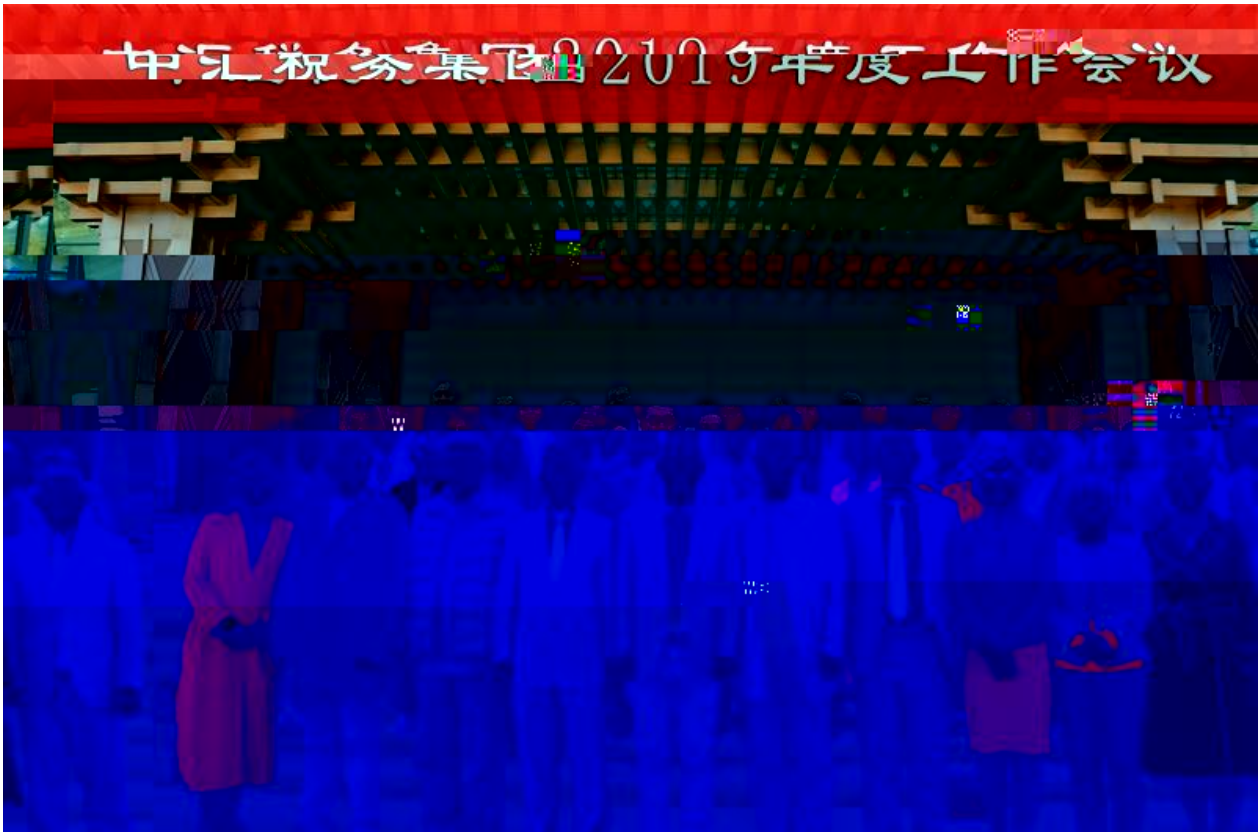
ITSG

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13% 9% 6%  
9% 30% 28.4%

10 300 5000 6  
100 5000 300 3





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	3						
1	30000-5000-4500-2000						
2	-	-	-	-2520-555=625			
3	-	-	-	-2520-555-625=1850			
	2			37000	10%	2	3

1. Developments Reduce Spanish Inheritance and Gift Tax for Non-Residents By Luis J. Dur á (Spain)
2. Taxation of Canadian Real Estate: What Non-Residents Need to Know By Michael Cadesky (Canada)
3. C.I.V.s and V.C.F.s: The Keys to Investing in Portugal By Jo ã Lu í Ara újo and Miguel Torres (Portugal)
4. U.K. Tax Developments for the Digital Age By Gary Ashford (United Kingdom)

From ITSG [www.itsgnetwork.com](http://www.itsgnetwork.com)

ITSG	2019		
ITSG		37	60
	2016	ITSG	ITSG

2019 9

12

1 12

2018 120

2019 16

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