



182 2018 11 9

2018

2018 11 6 7



17

14

AAAAA

2010-2017

19

1700  
600





增值税！简易计征，速记快学，还不快来？

1.

2016 36

1

2

3

1

3%

2

2.

2016 36

1

2016 4 30

5%

2

2016 4 30

5%

3

5%

1

3%

2

3.

2016

54

3%

1

"

"

2

"

"

3

4.

2016 36

1

2016 4 30

5%

2  
3%  
3  
5%  
1.5%

1  
2016 4 30  
5%

2  
3  
5.  
2016 36  
2008 170  
1  
3%  
2%

2  
2008 12 31  
3%

2%  
1  
3%  
2%  
2  
2015 90  
3%  
3%

6.  
2016 47  
2016 36

7.  
5%  
2016 4 30

8.  
5%  
2016 4 30  
2016 4 30

9.  
5%

10.  
3%

1.  
2.  
3. 2016 4 30  
4. 2016 4 30  
5.  
6.  
7.

11.

12.

13.

14.

15.

) ( ) (

11.

1.

36

2.

3.

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

2018 40

2018

2018

2018

77

100 30 2018 1 1 2020 12 31 30 30 30 100 100 100 80

2013 21 2011 2011  
17 223 413 17 277  
12 136 2011  
2013

2018 5 2018 26 2018 A 2018

" "

" "

2018

1.

2.  
9

3.

4. 10 1  
2018 10 1 2018 12 31 5000 /

级数	全月应纳税所得额	税率	速算扣除数
1	不超过 3000 元的	3%	0
2	超过 3000 元至 12000 元的部分	10%	210
3	超过 12000 元至 25000 元的部分	20%	1410
4	超过 25000 元至 35000 元的部分	25%	2660
5	超过 35000 元至 55000 元的部分	30%	4410
6	超过 55000 元至 80000 元的部分	35%	7160
	超过 80000 元的部分	45%	15160

5.

1

2

3

4

5

6

7

8

9

10

1

2

1.

2018 50

2018 5



10 1

11 2018 10

4.

" "

" "

2018 10

1.

( 2016 36 )

.....

2.

2018 1

.....

3.

3.

7 8 1% 16 "

7 8

4.

" ;

3% 2%

23 " "

2018 9

1.

2018 1 1 2020 12 31

500

2018

46

"

"

2.

<

>

2018 28

"

( ' ' )

( ) ;

"

3.

" 2018 1 1 ( 2018 76 )  
5 ( 5 )  
10 "

2018 9

1.

?

" " " " ;

" "

" " " " " "

1.

" "

2.

" "

3.

" "

4.

" "

( )

2.

2018 10 1 12 31

2018 10 1 12 31

3.

2018 10 1 12 31

<

>

" 2018 10 1 2018 12 31

....."

4

2018

2019 3 1

6 30

"

2019 1 1

"

2018

2019 3 1

6 30

2018 9

1.

11

"

"

( 1988 25 ) " "

2.

24 " < > 2016  
4 1 4 15 10 1 10 15

188 < >  
15 10 1 10 15 " 4 1 4

2018 9

1.

—04

01

2018 12 31



2014 1 1 2018 12 31

(

3. 100

4. 100 80

3000 1000

÷ 2

÷ 4

2018

1. 2018 1 1 2020 12 31

100 ( 100 ) 2018 77 50%

20%

2.

3.

20

1. 2018 77

2.

2018 40

3.

2008 650



2018 52

2018

2018 10 31

2018 120

2019 1 1 2021 12 31

2018 12 31  
2019 1 1

2019 1 1

2019 1 1

2018 11 1

2017 48 2018 50  
2017 13

2019 1 1

5000

2018 51

10

5000 /

10 1 (

5000 /

5000 /

2018 10 1

" " 2018 9 " 5000 /

10 1

5000

12366

2018 11 2



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

