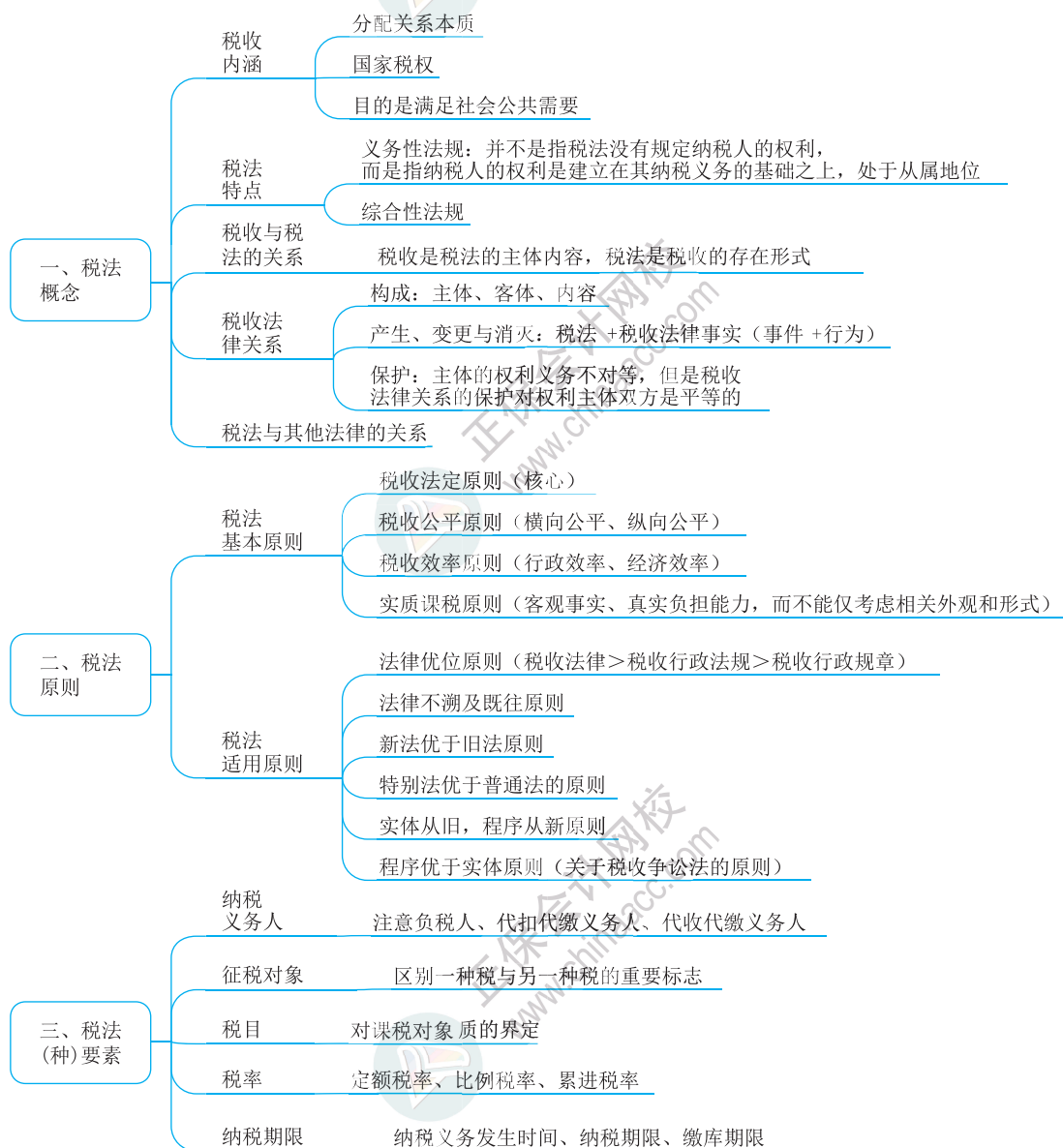
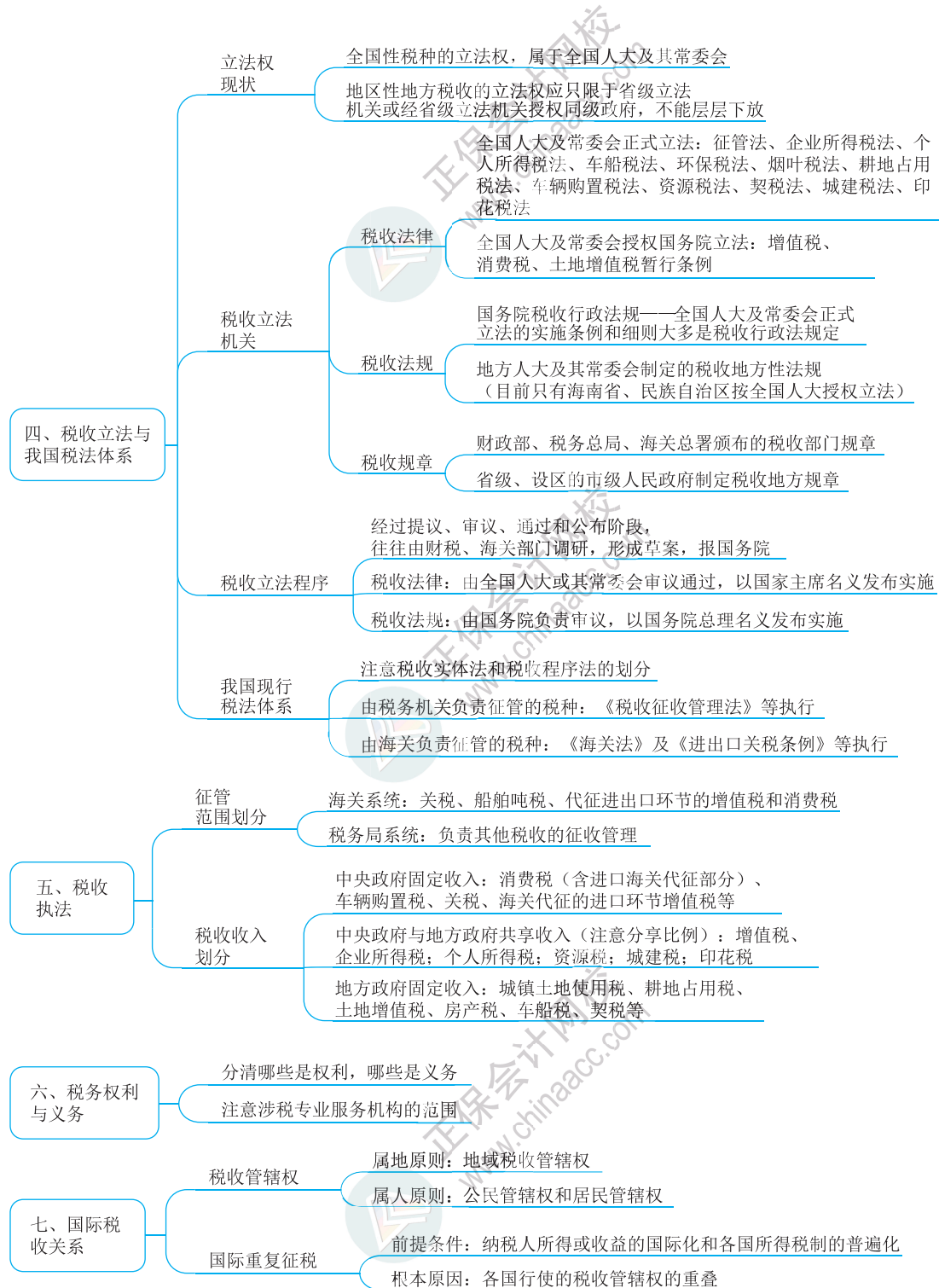


税法脉络梳理

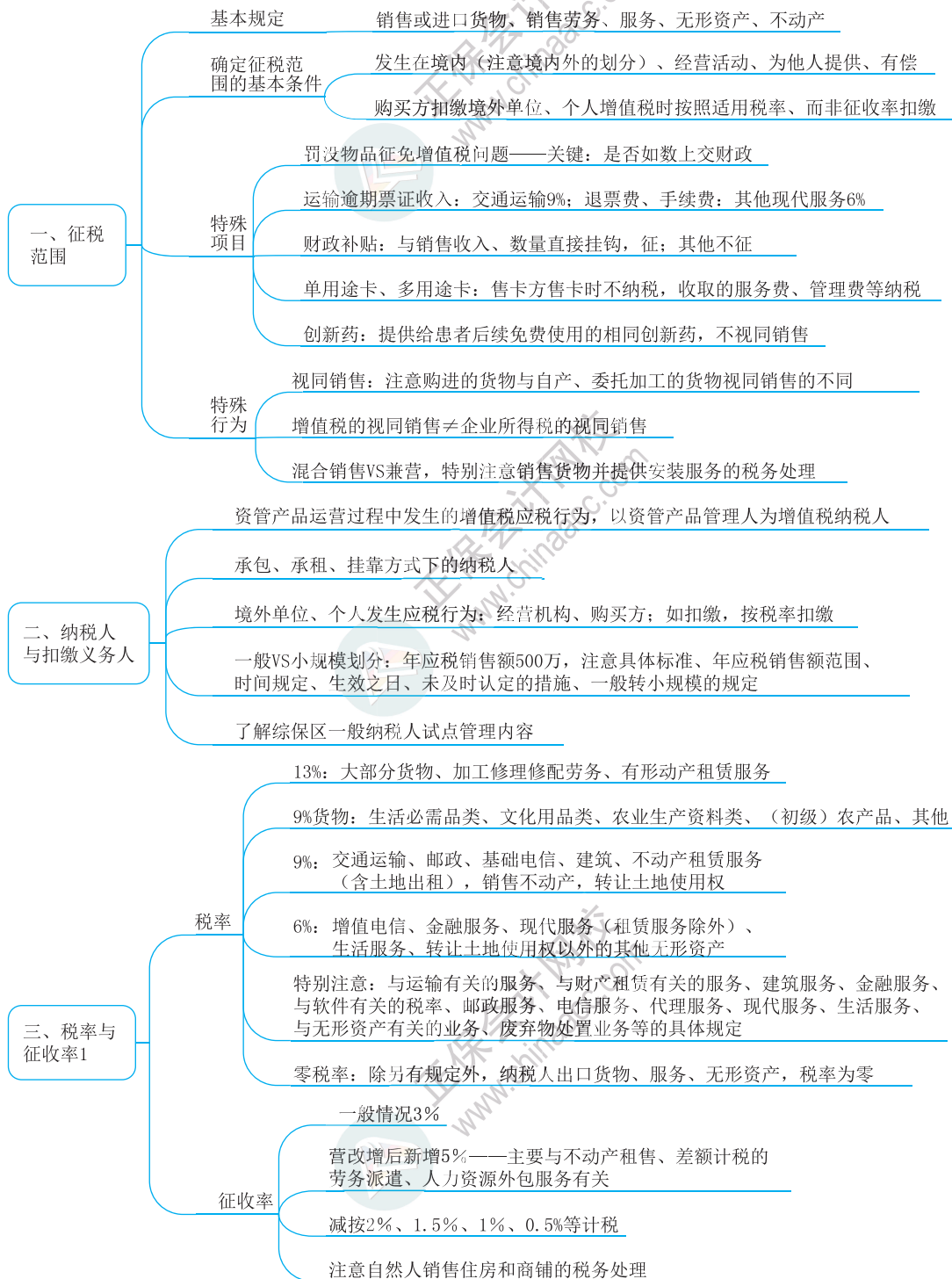
小小提示:为了更好的得分,脉络梳理不仅串联了本书知识点,对于主观题常考知识点也进行了题型标记哦!

第一章 税法总论

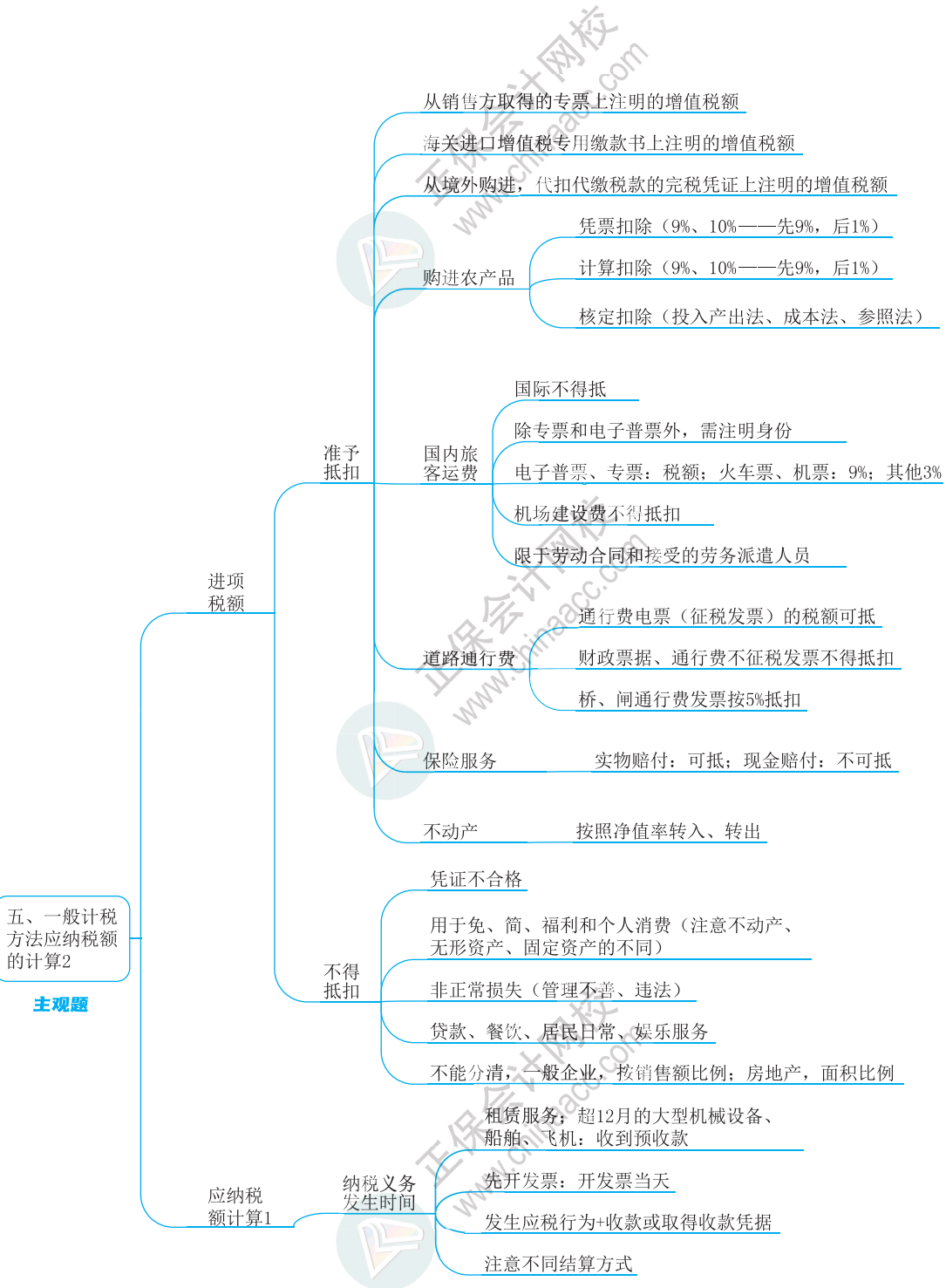




第二章 增值税法

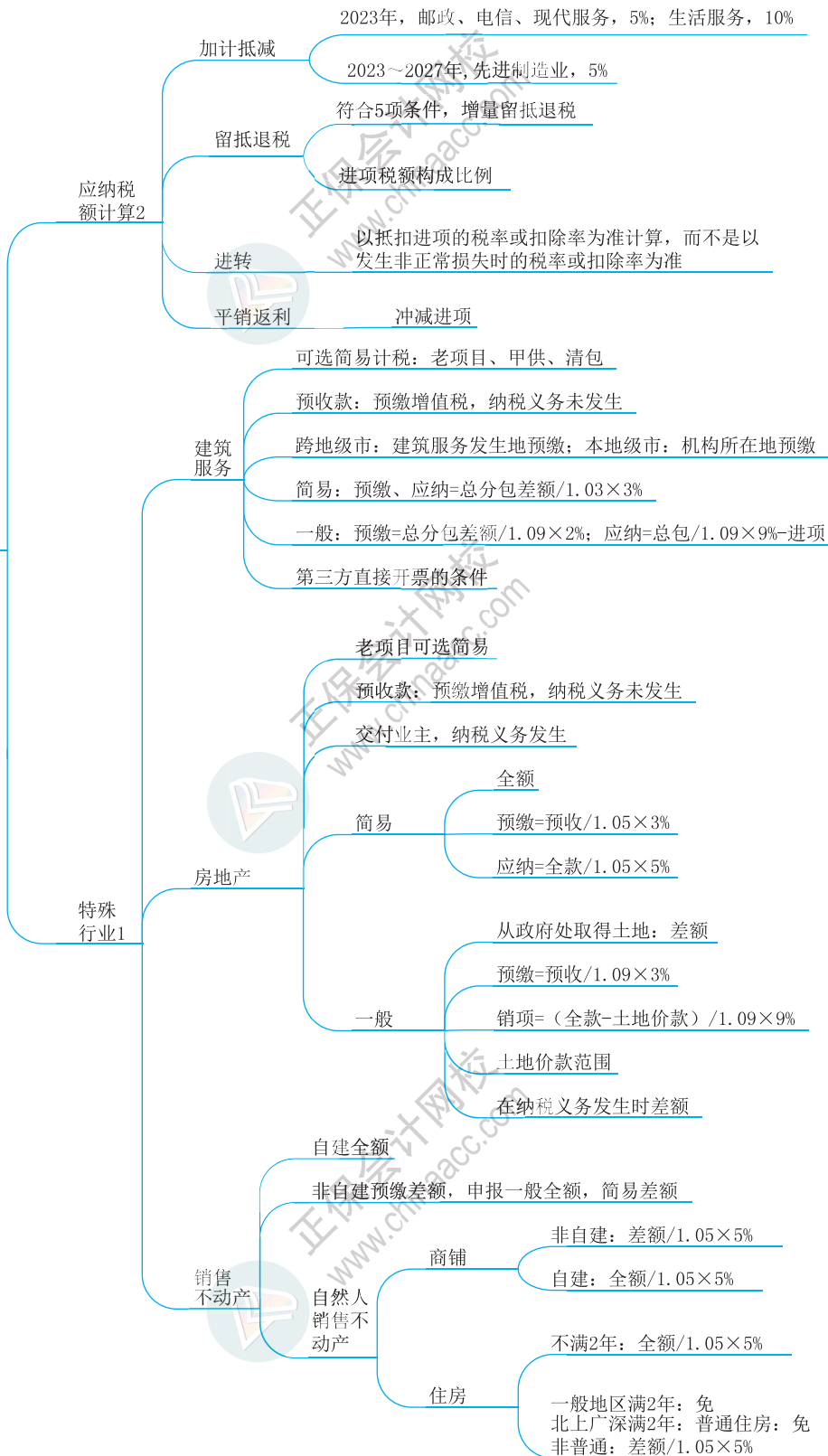


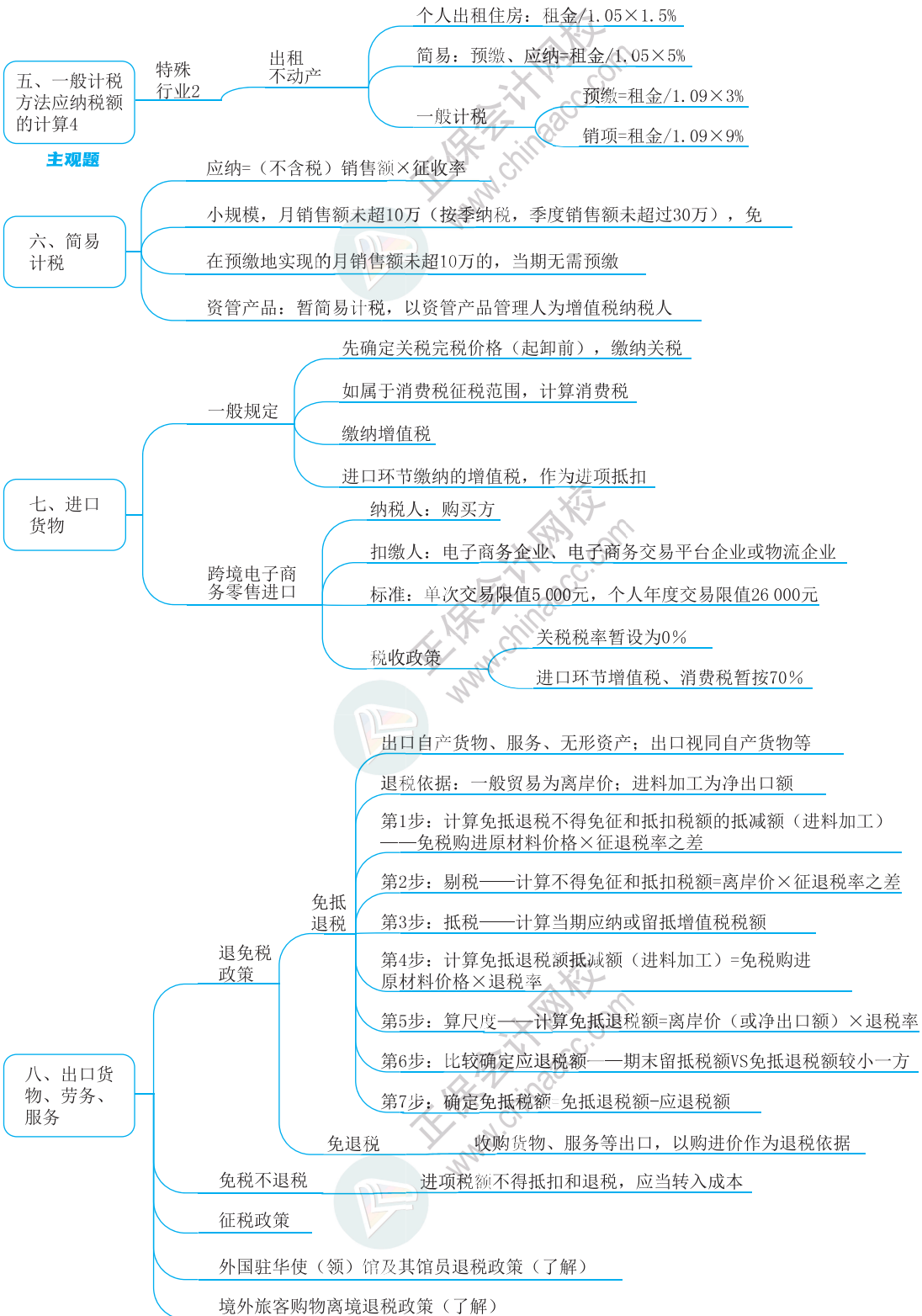


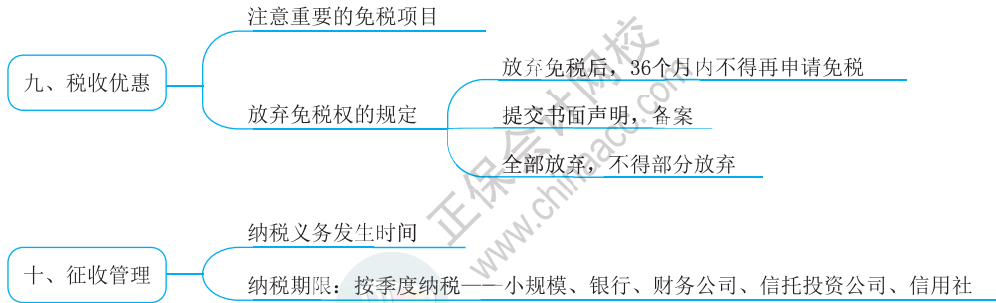


五、一般计税方法应纳税额的计算3

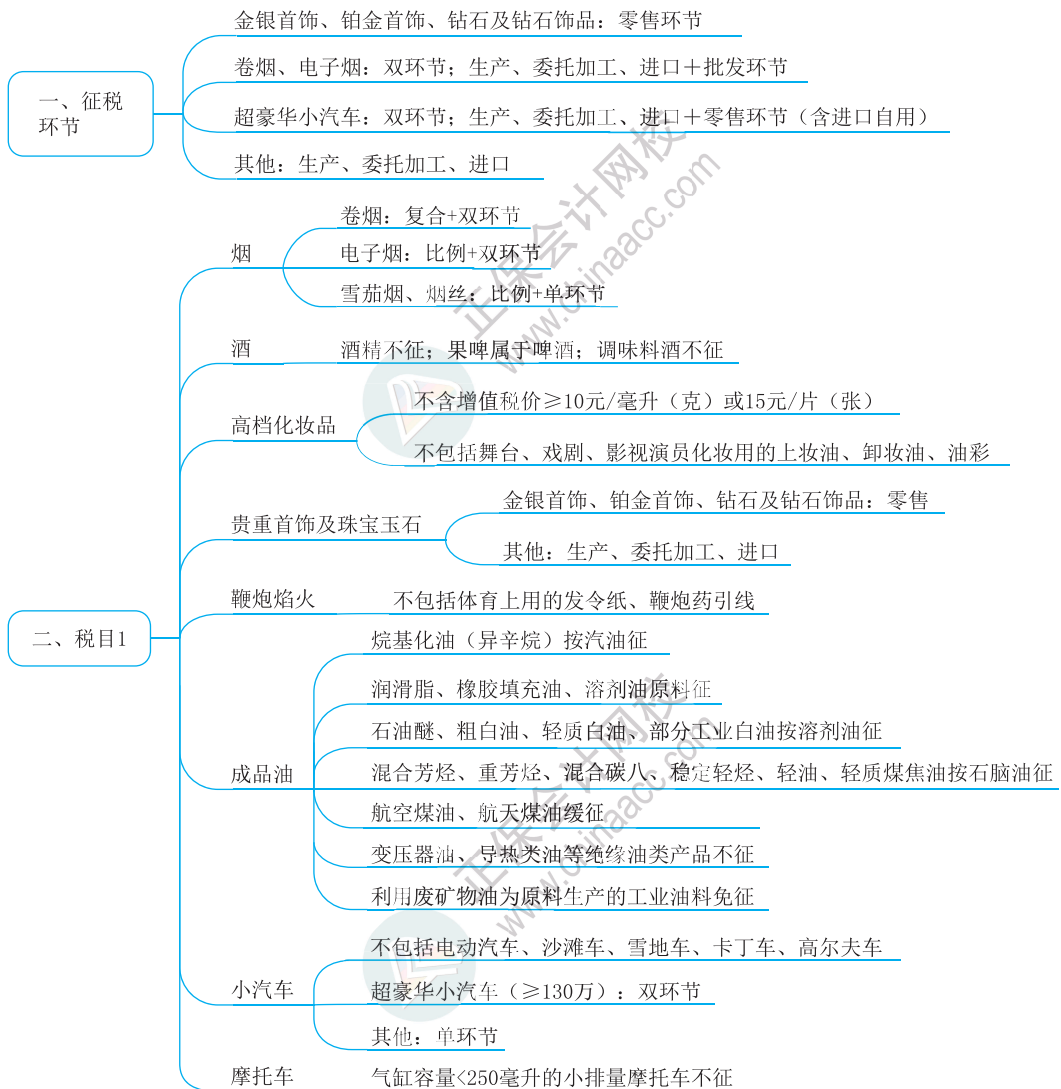
主观题

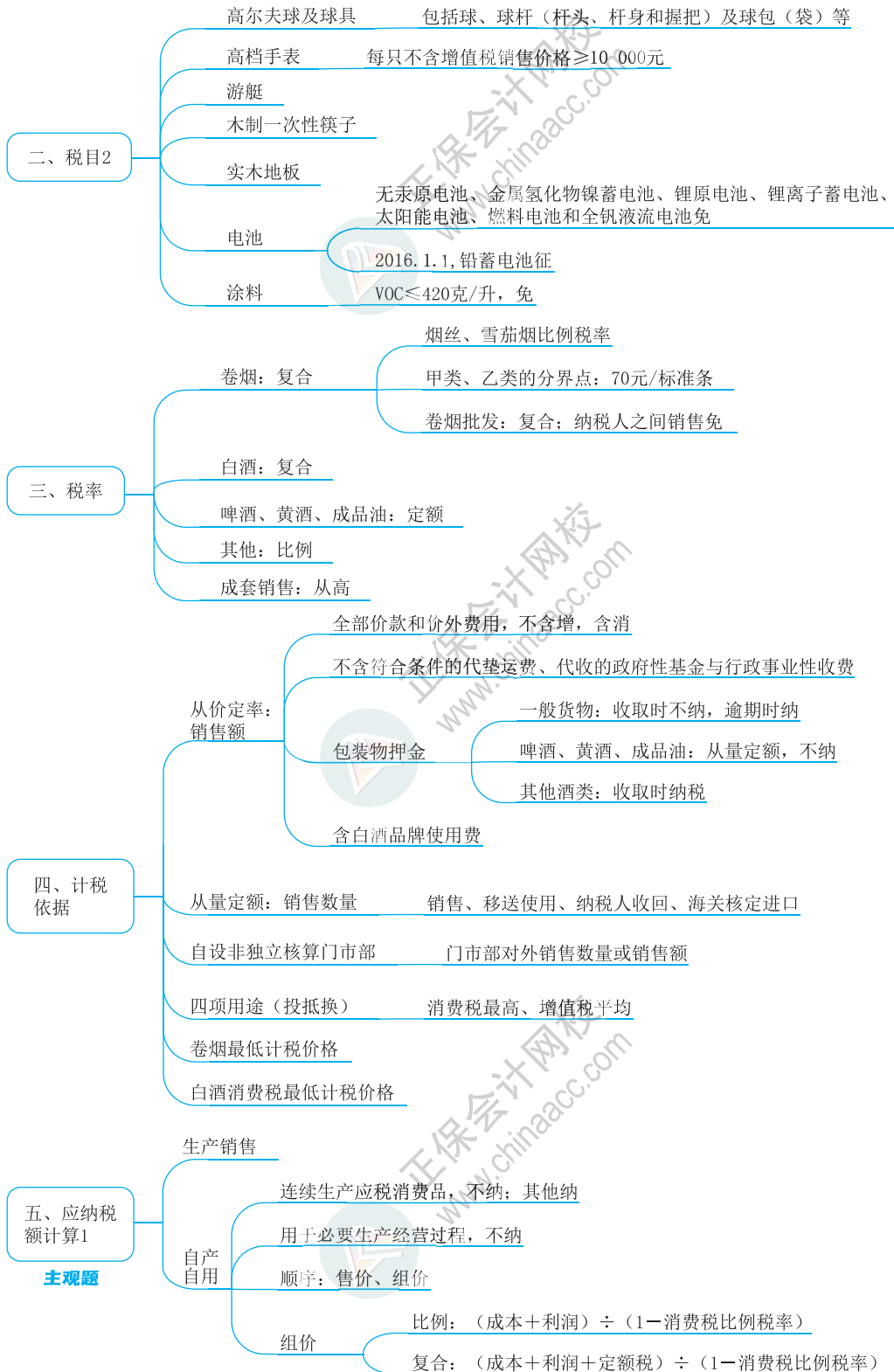


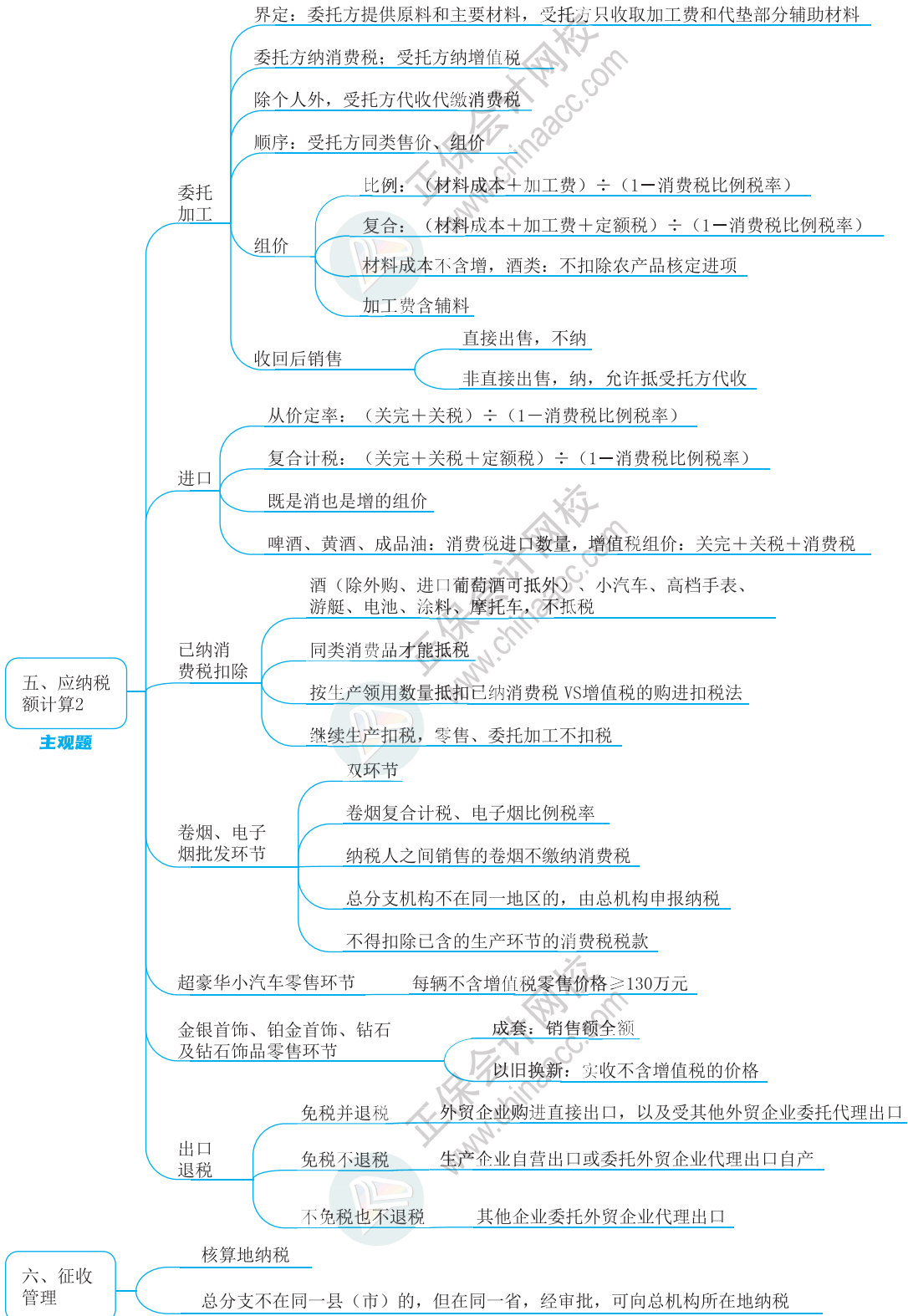




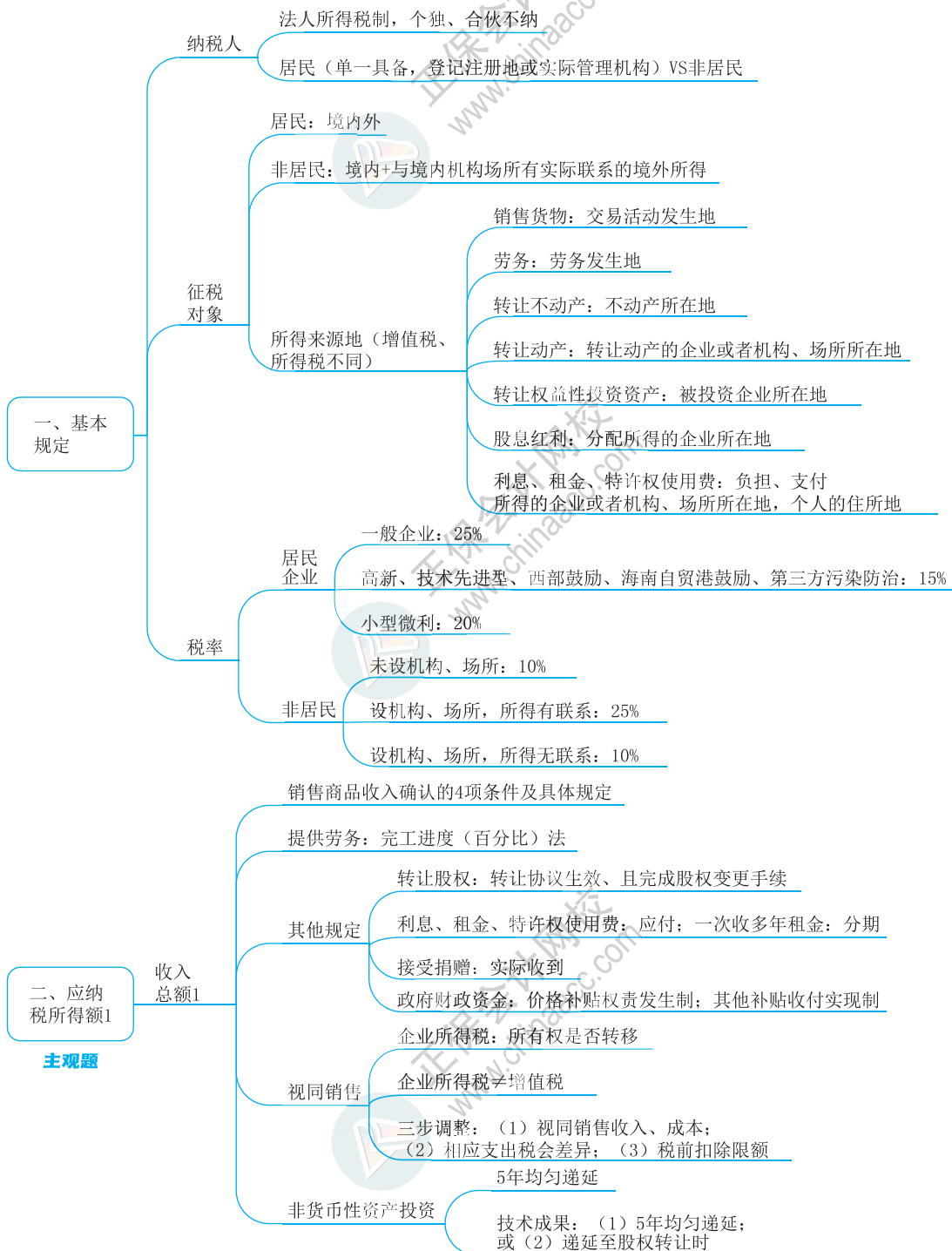
第三章 消费税法

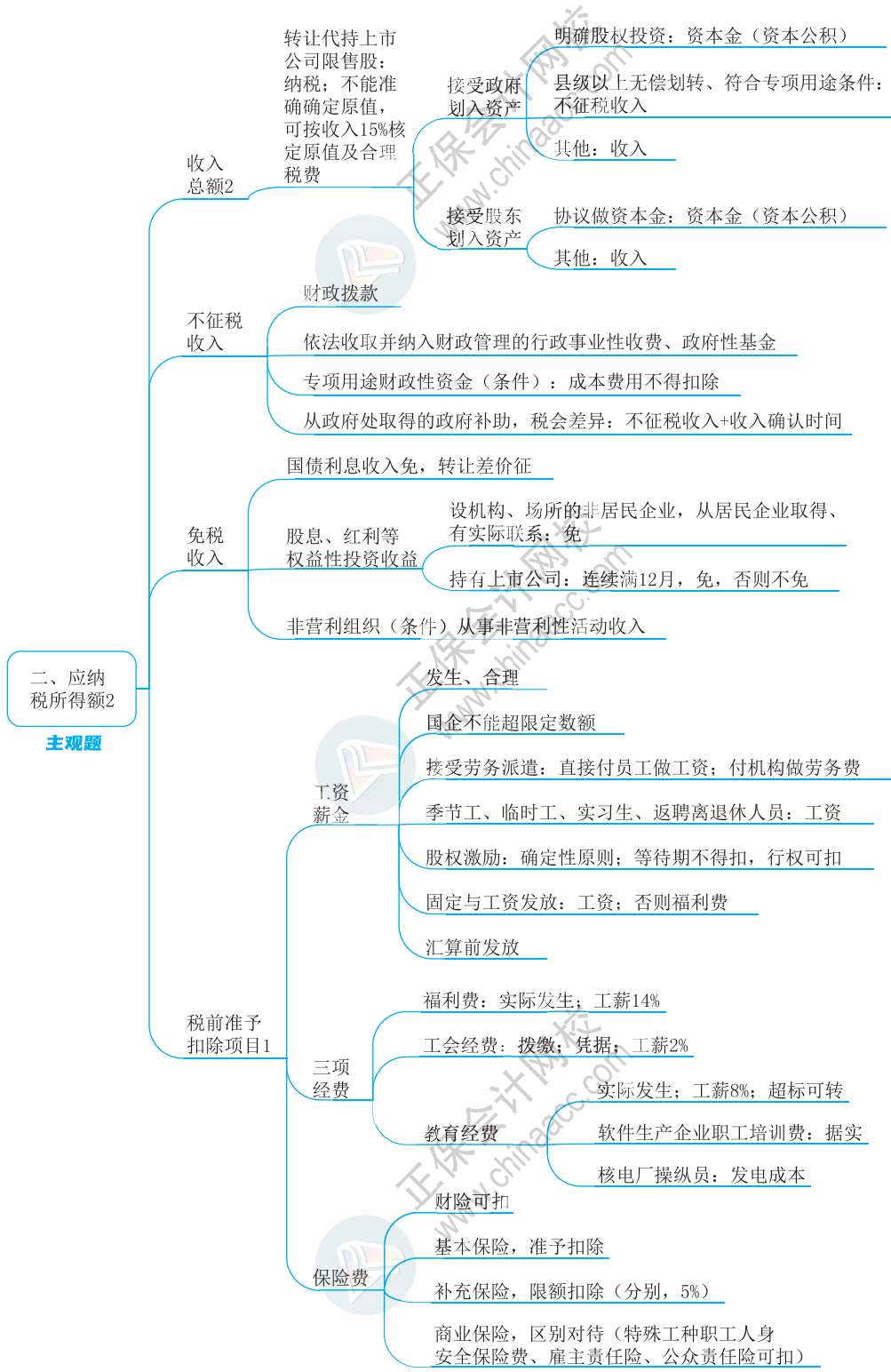


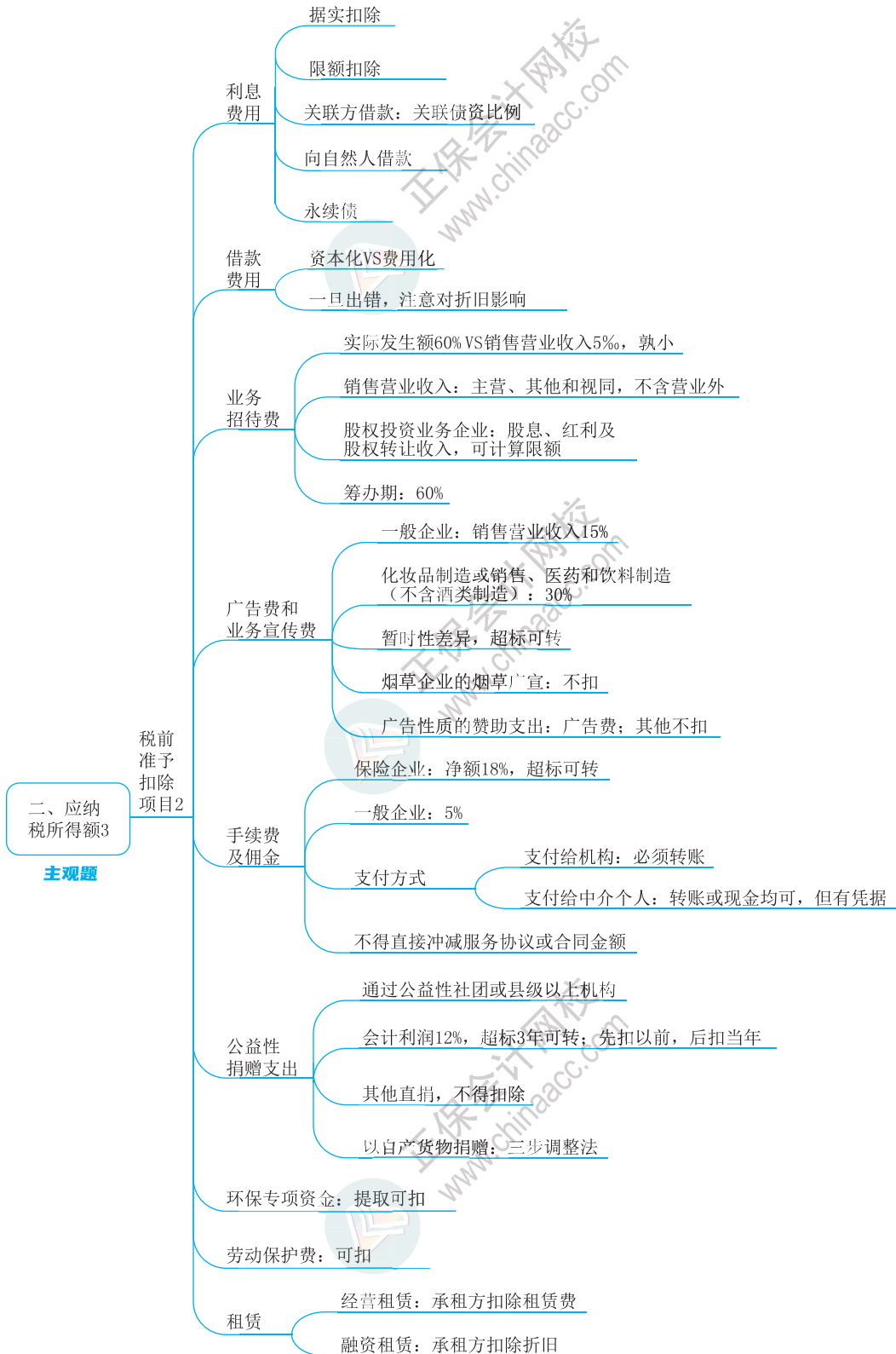


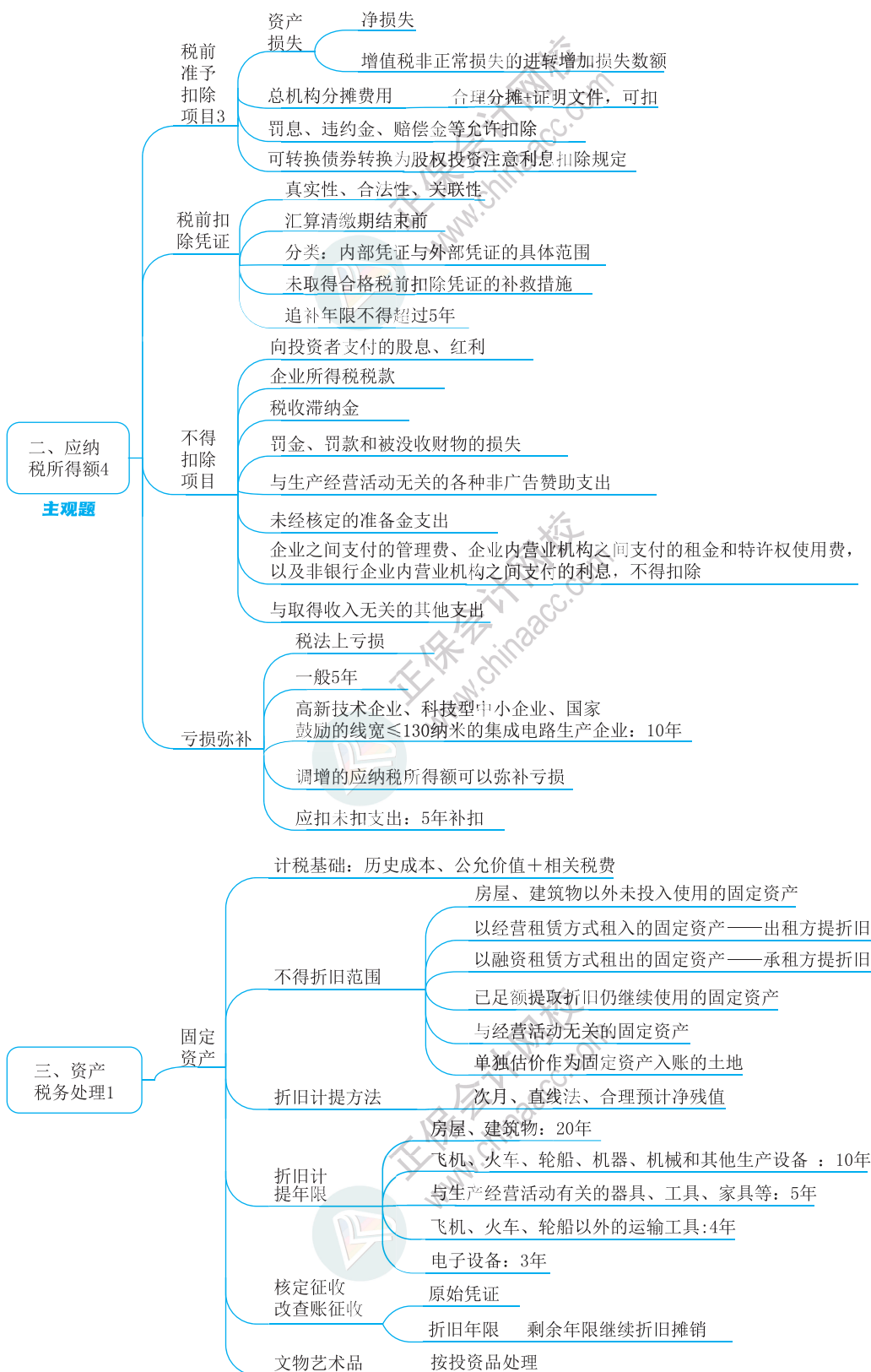


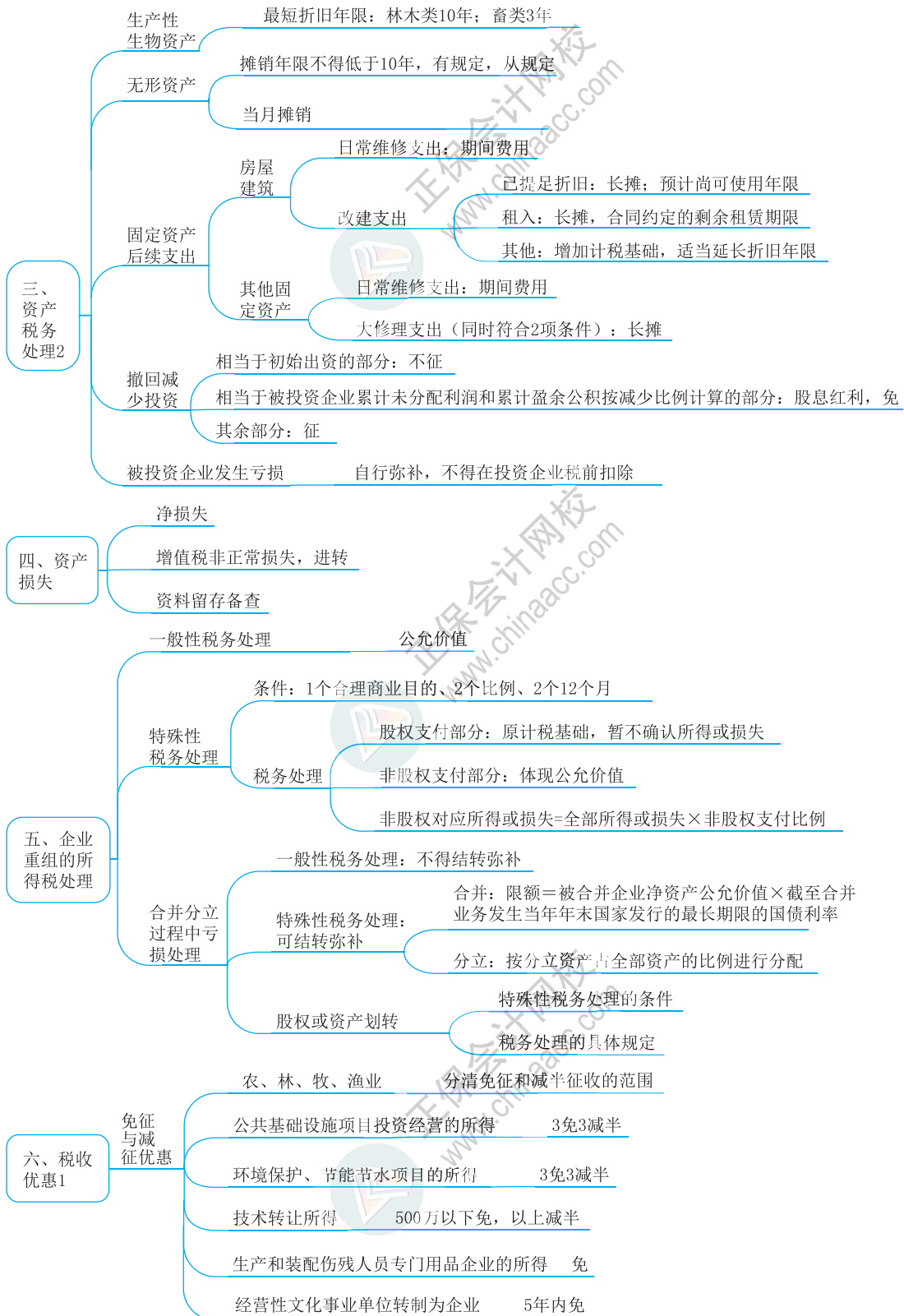
第四章 企业所得税法

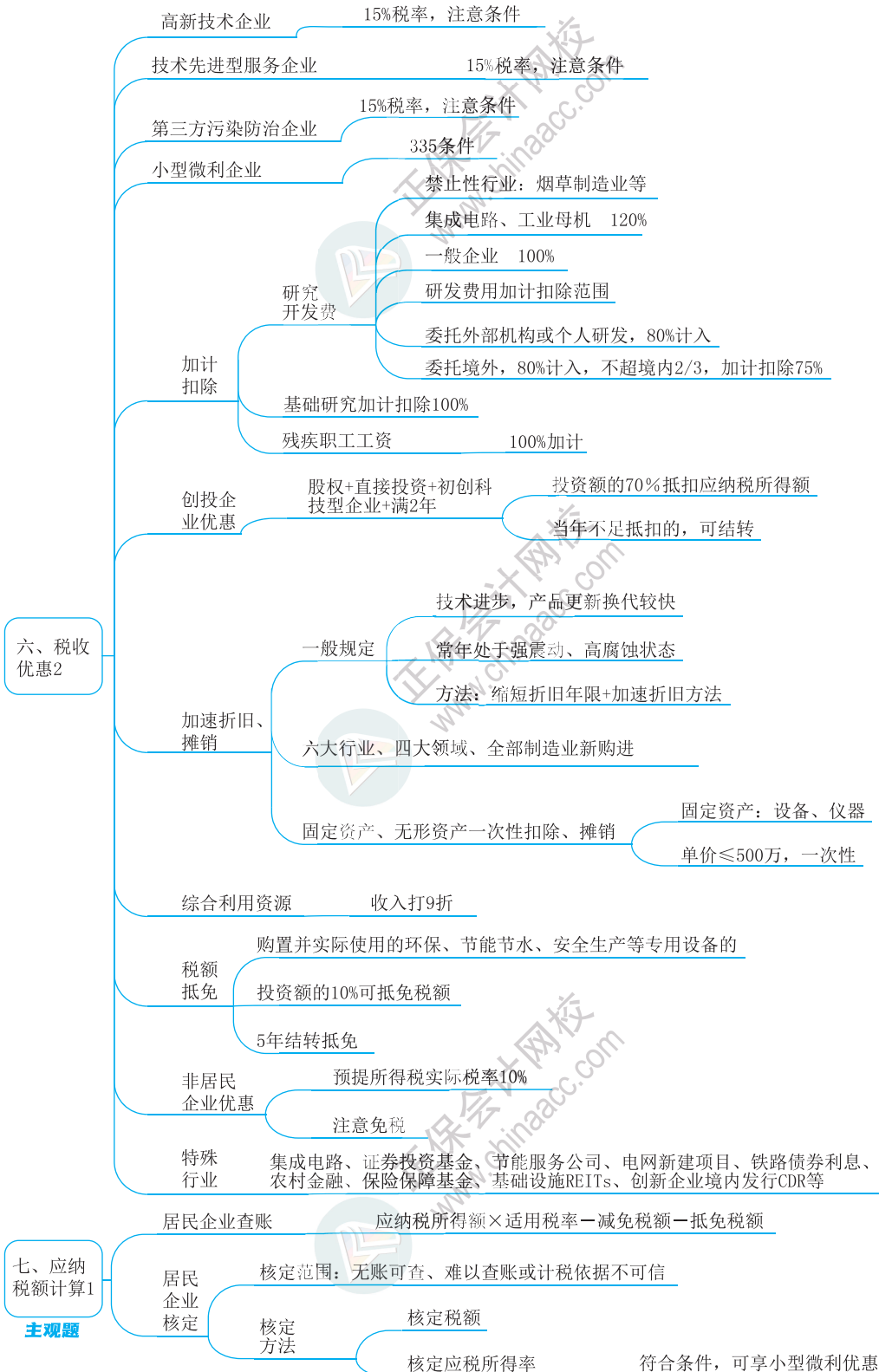






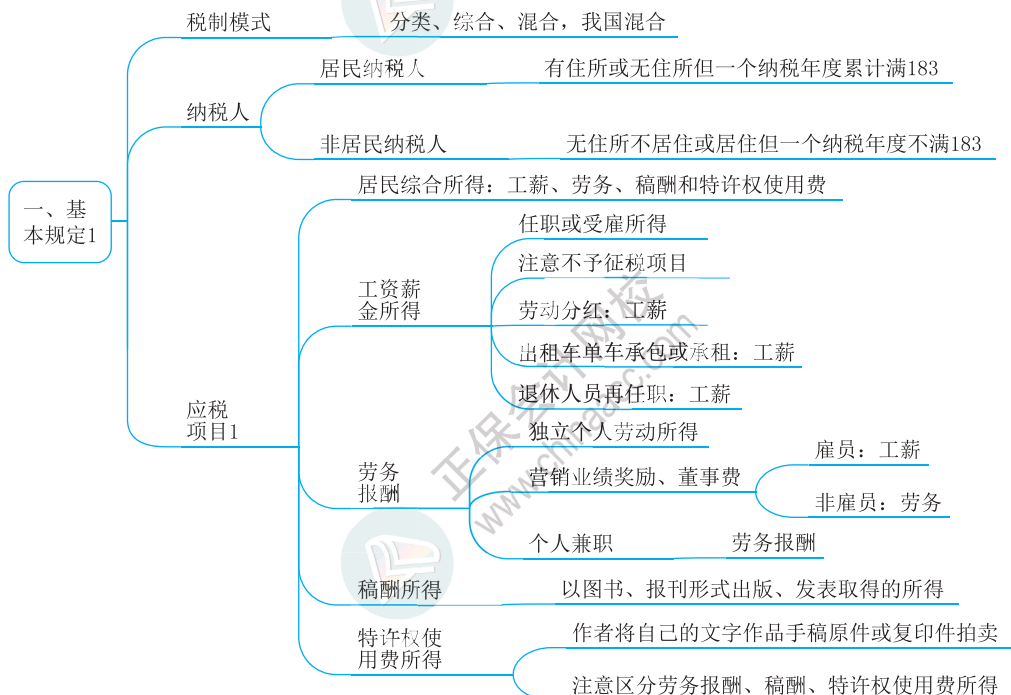


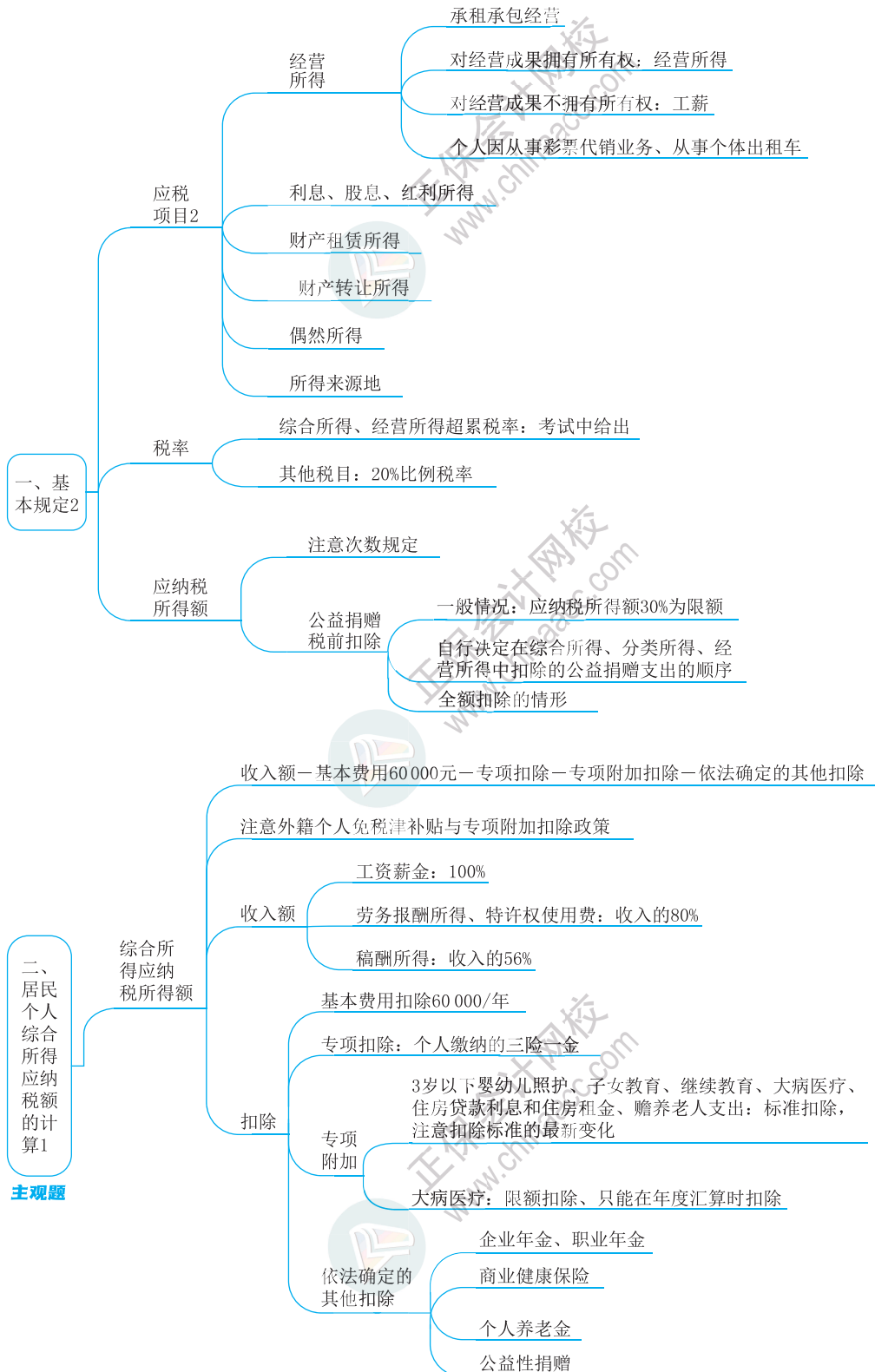






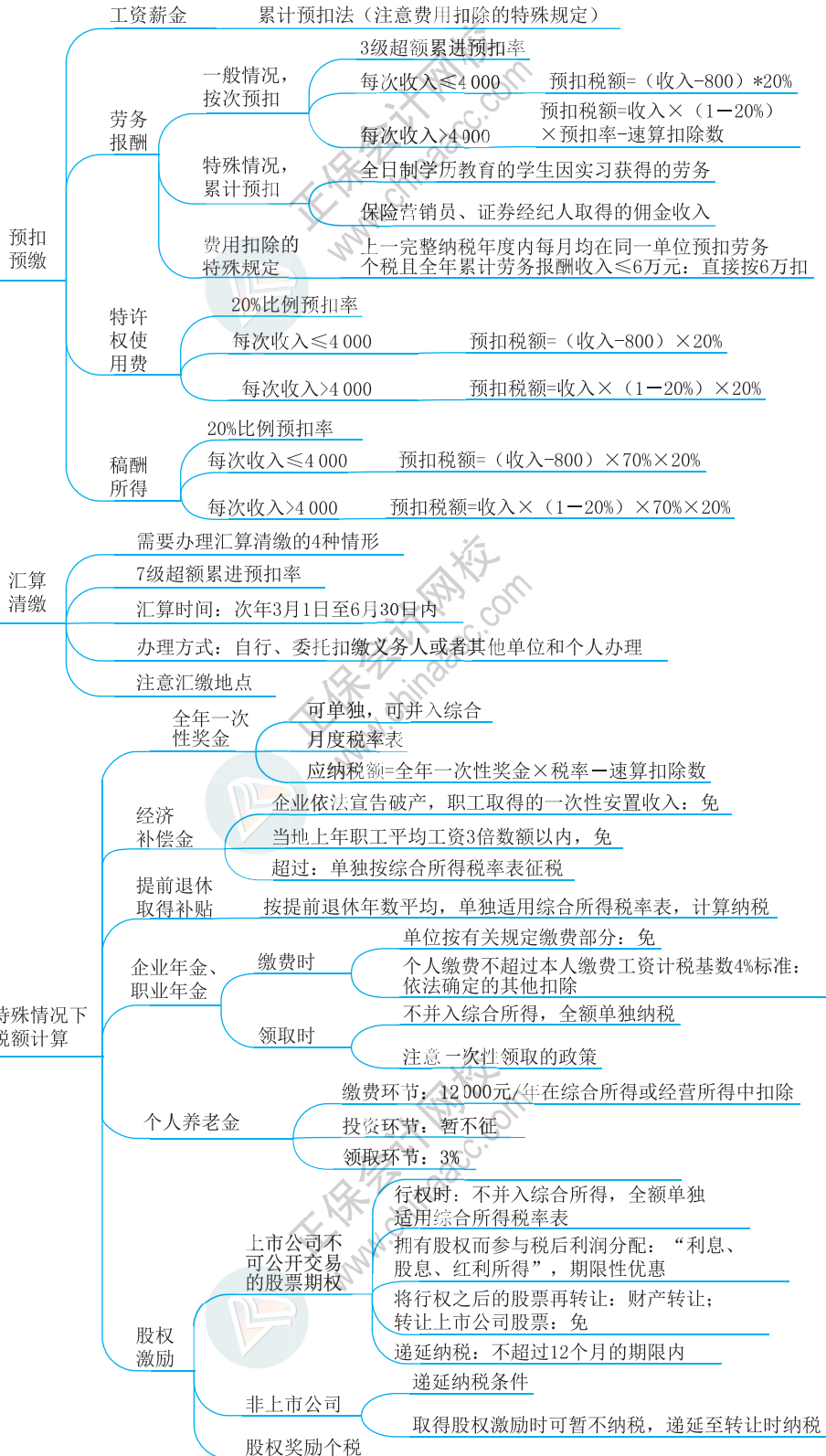
第五章 个人所得税法

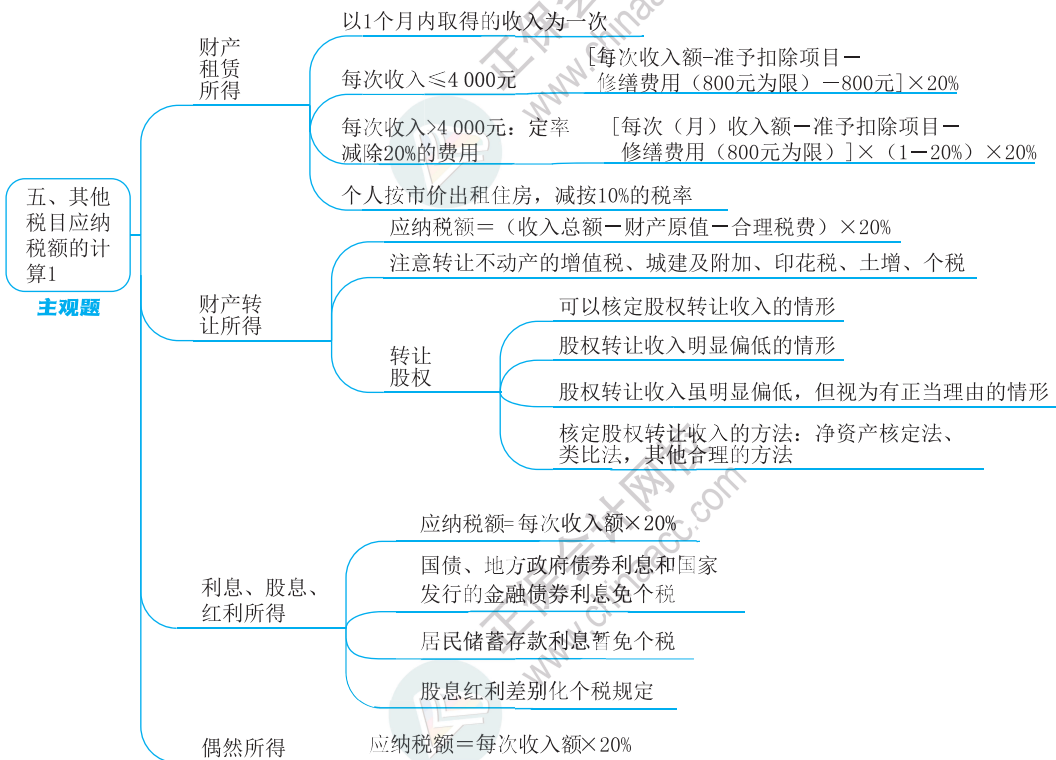
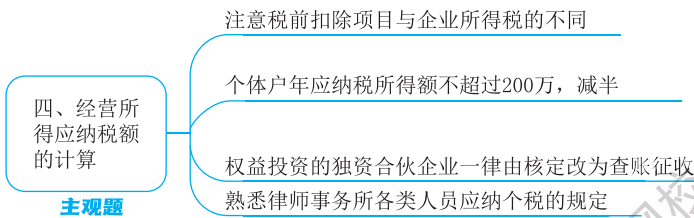
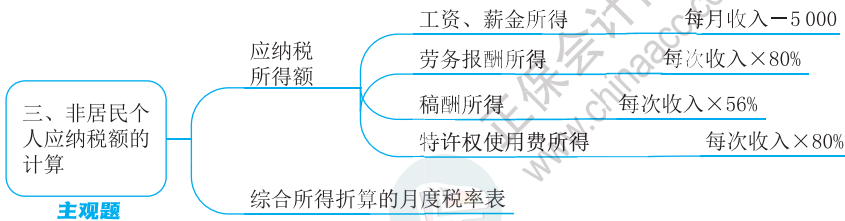


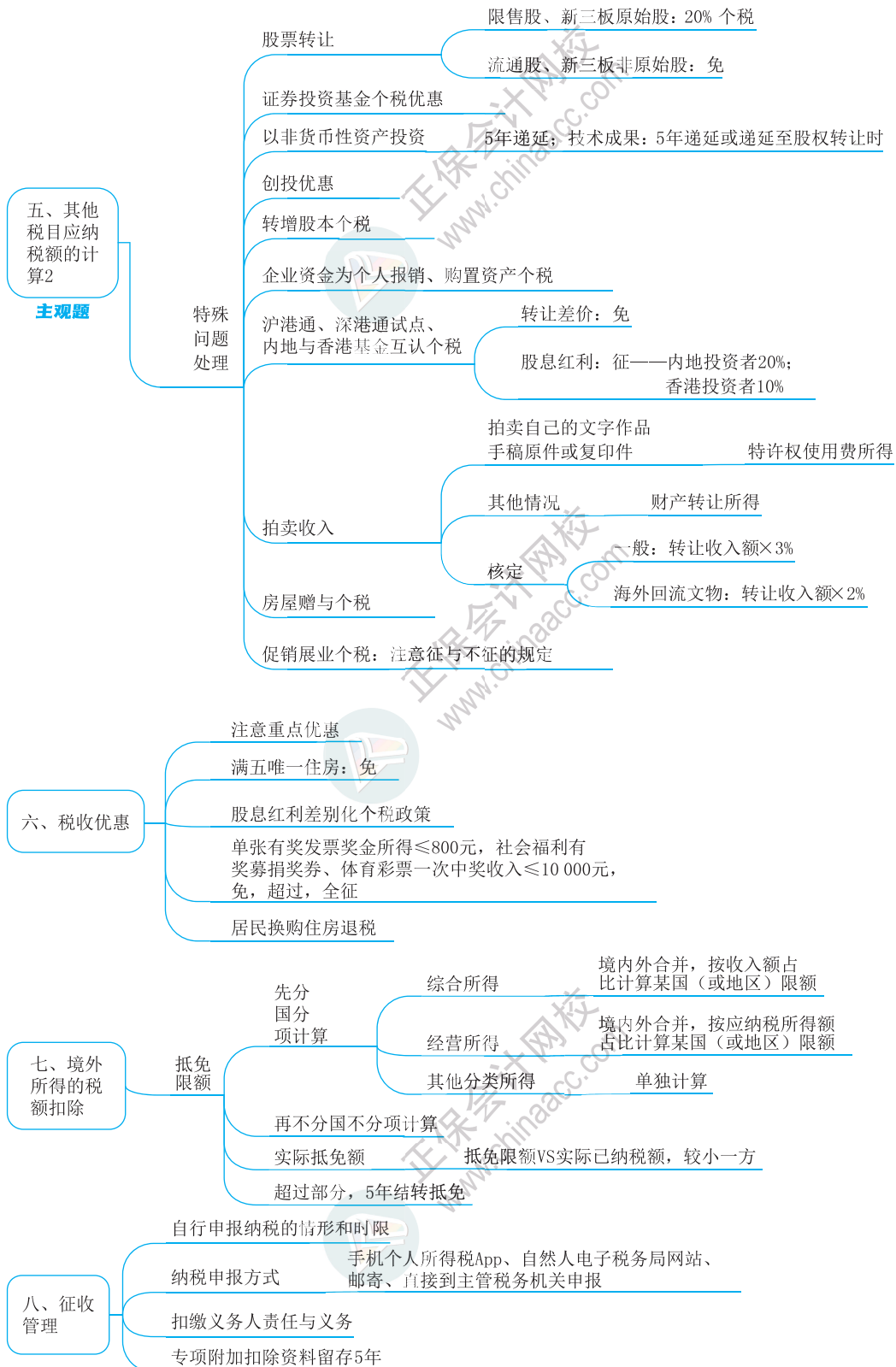


二、居民个人综合所得应纳税额的计算2

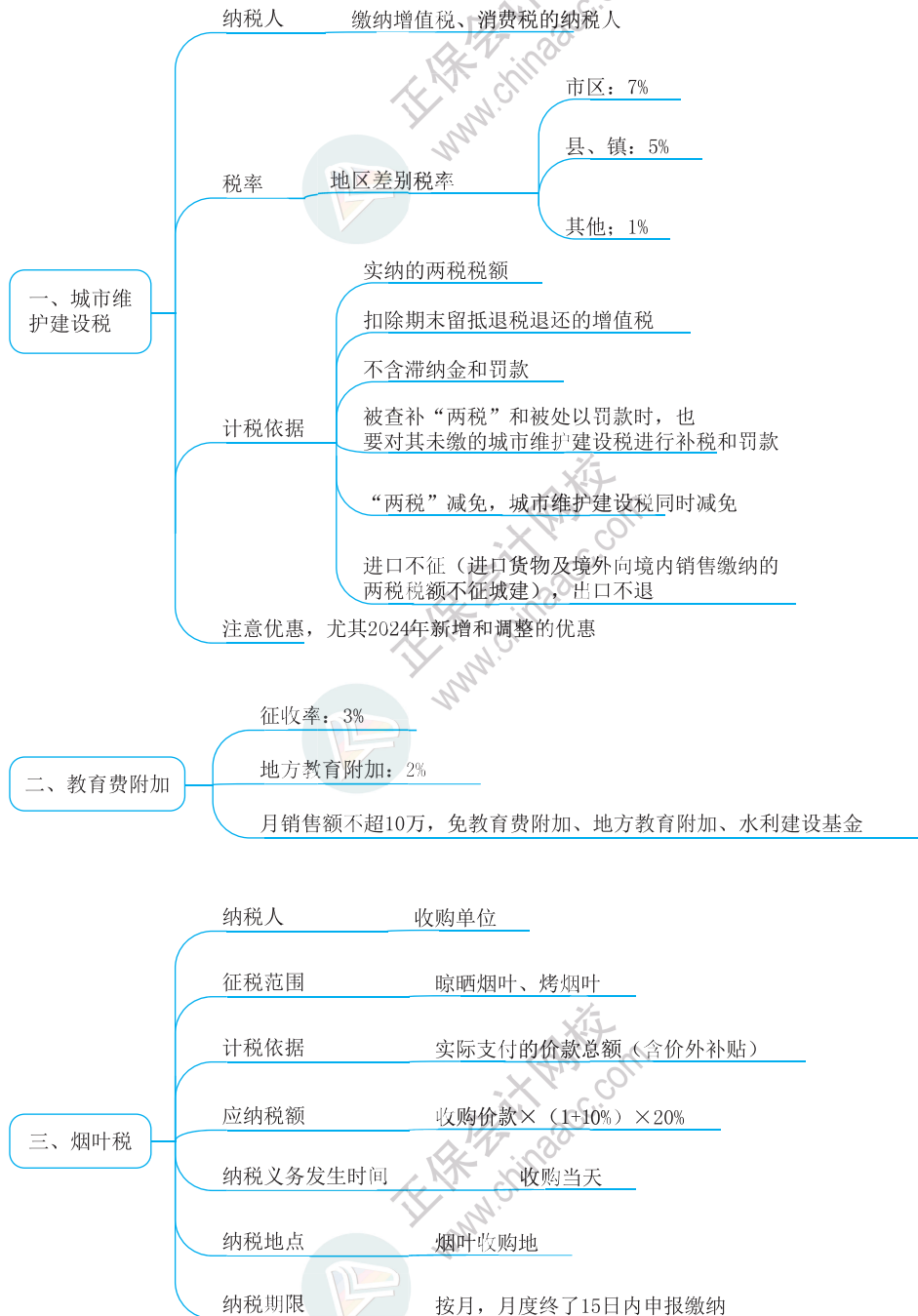
主观题



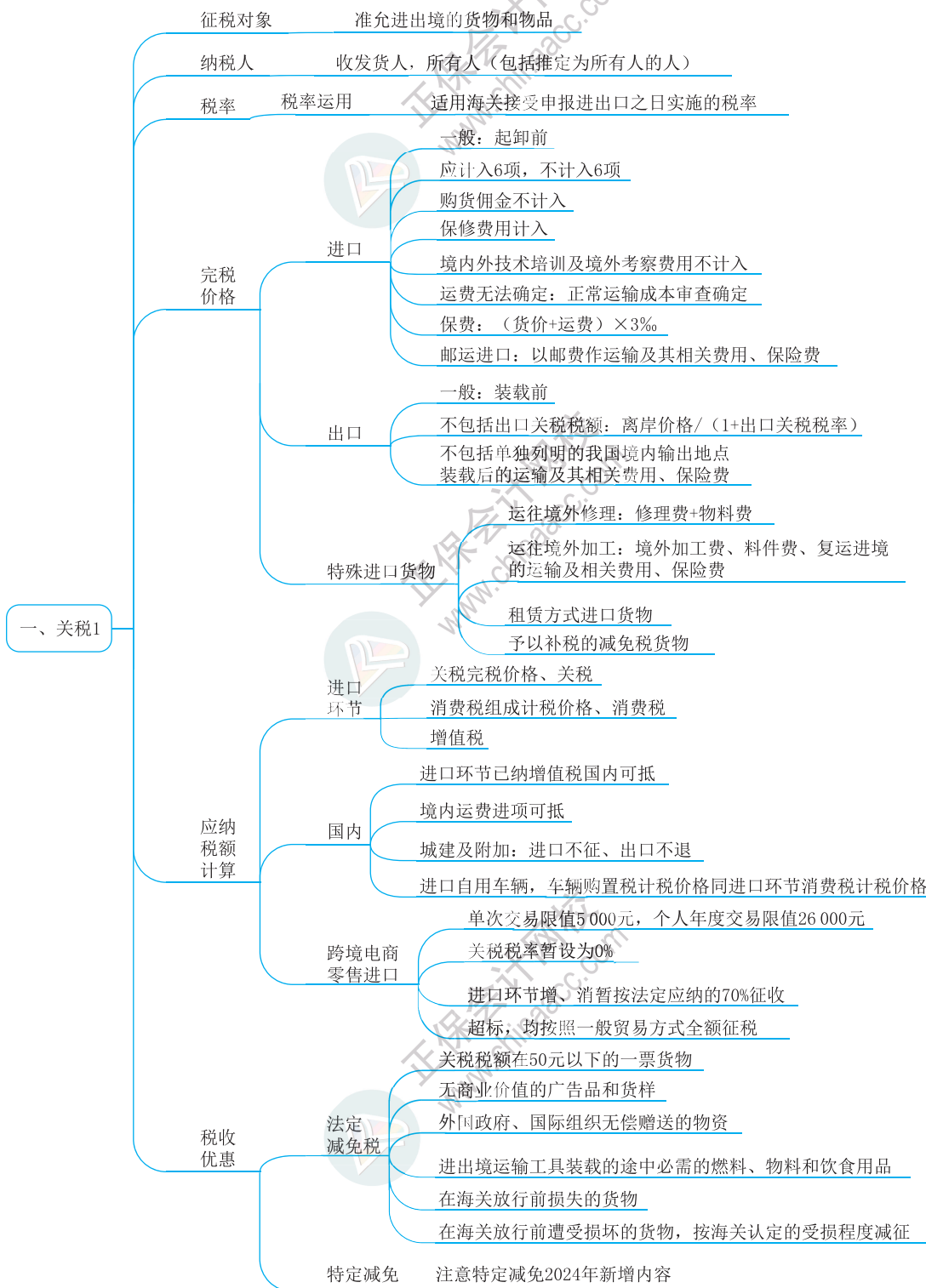


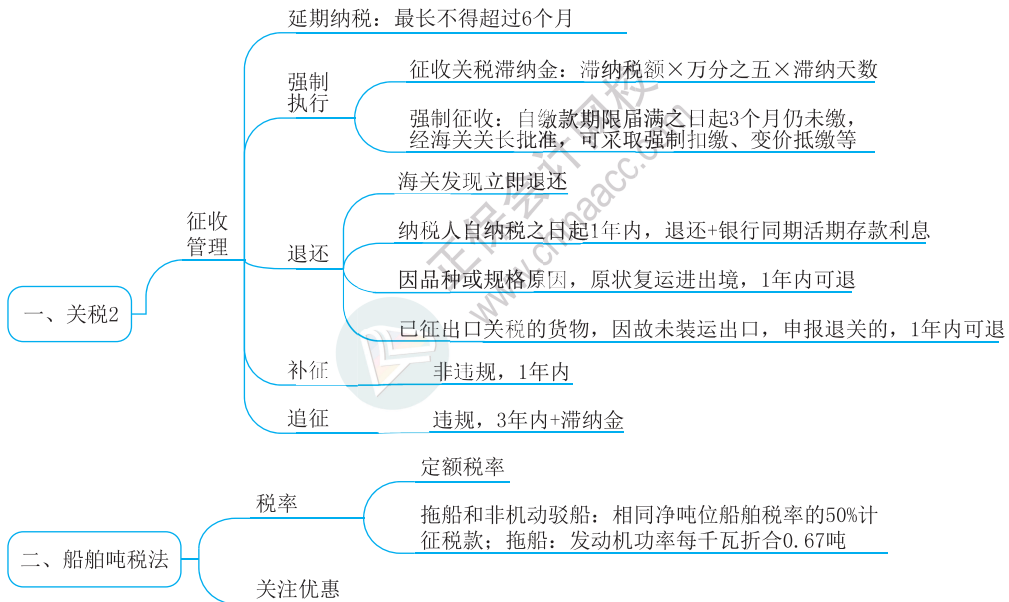


第六章 城市维护建设税法和烟叶税法

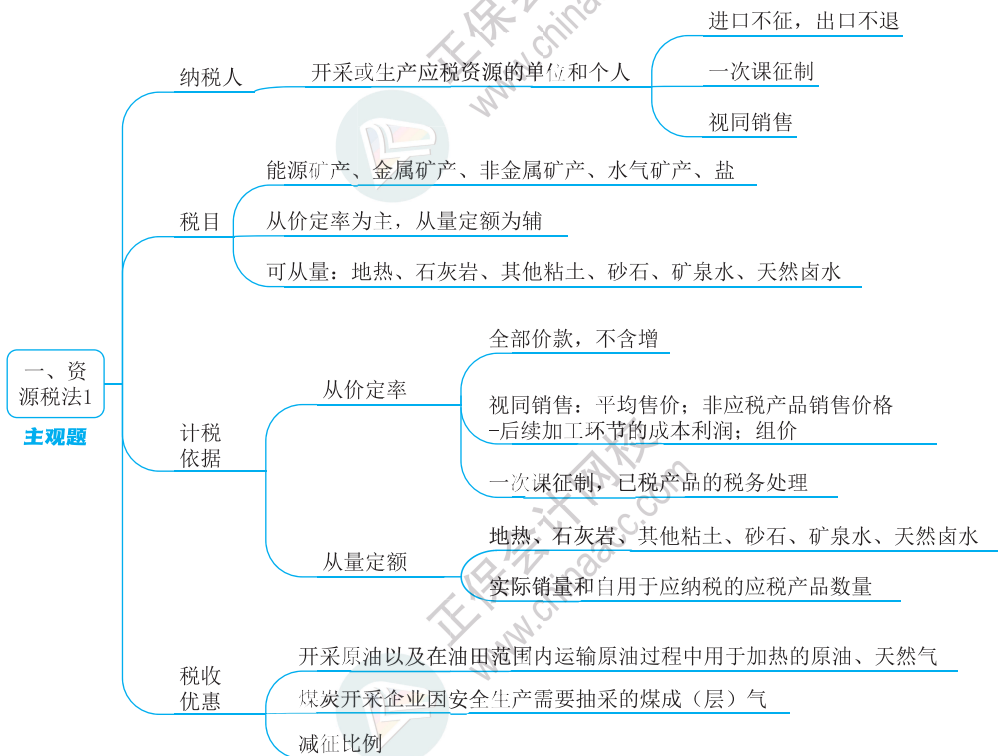


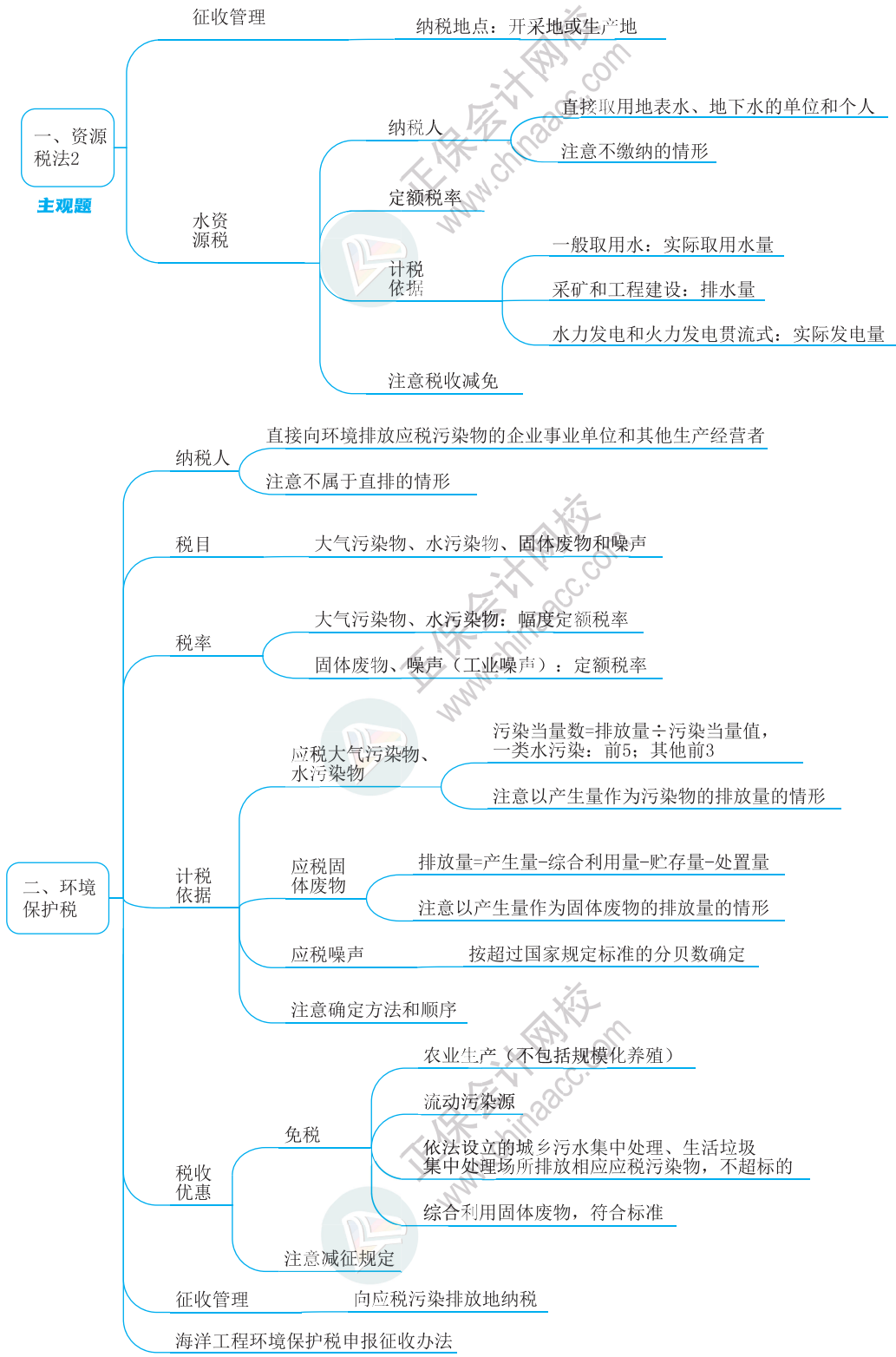
第七章 关税法和船舶吨税法



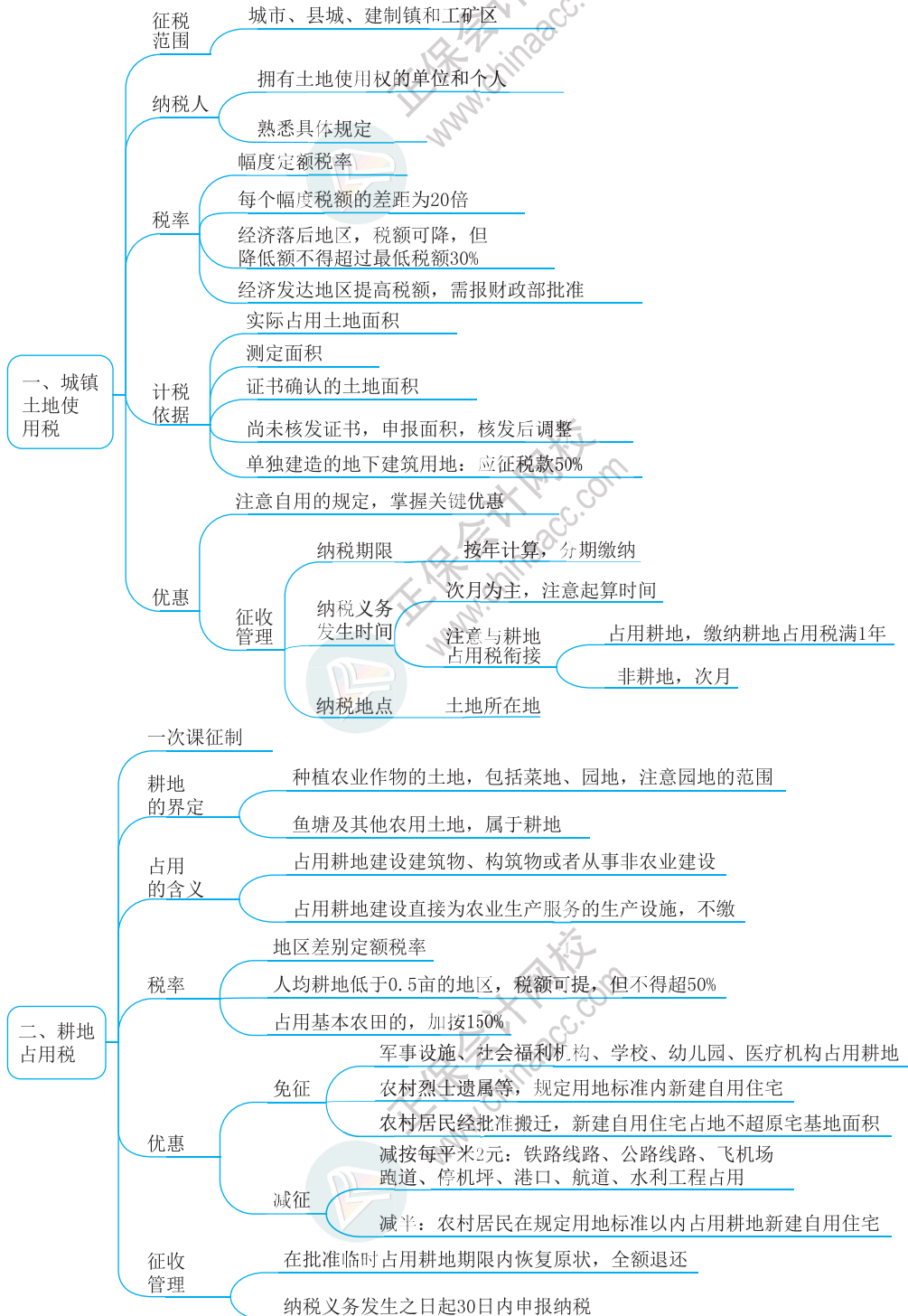


第八章 资源税法和环境保护税法

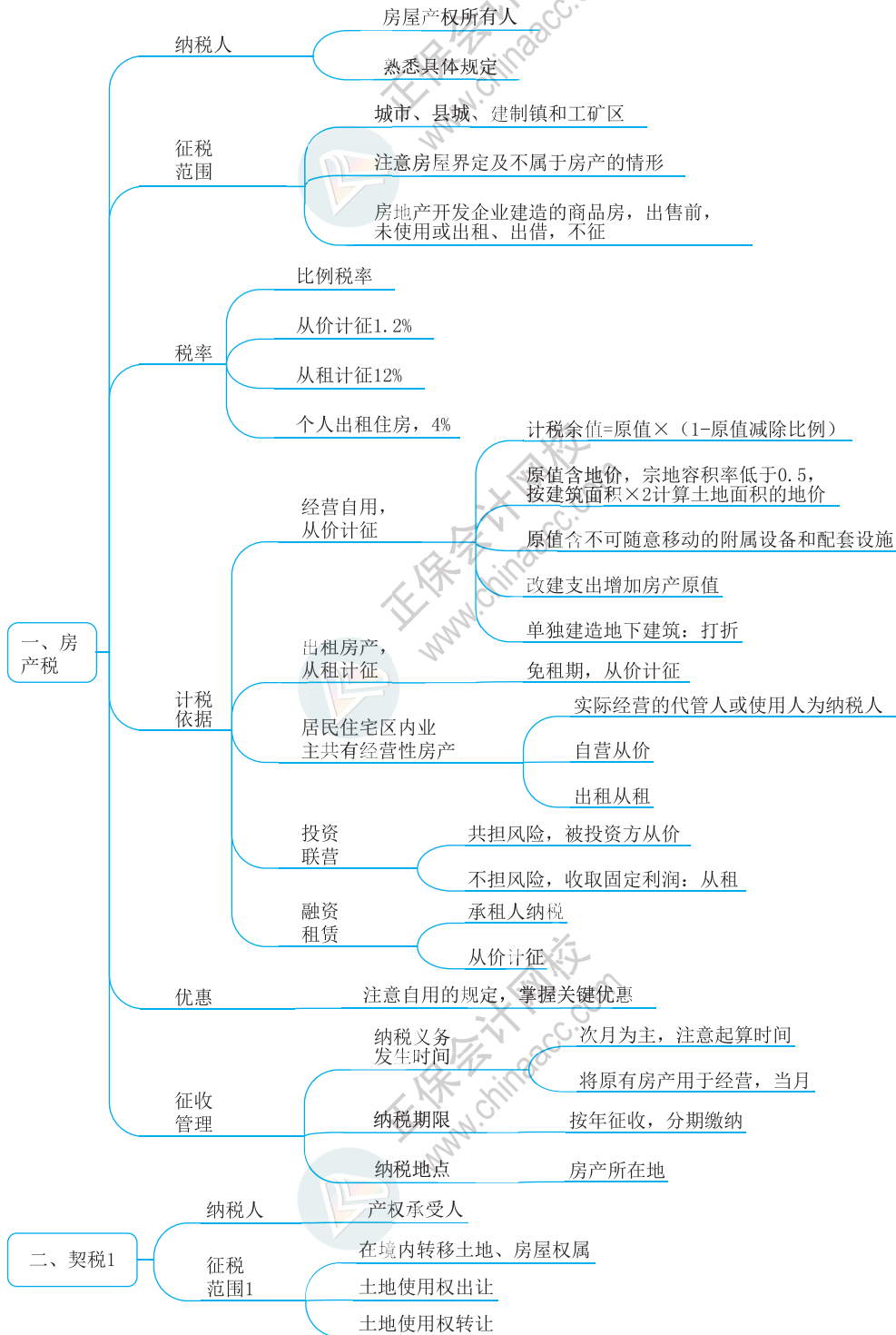


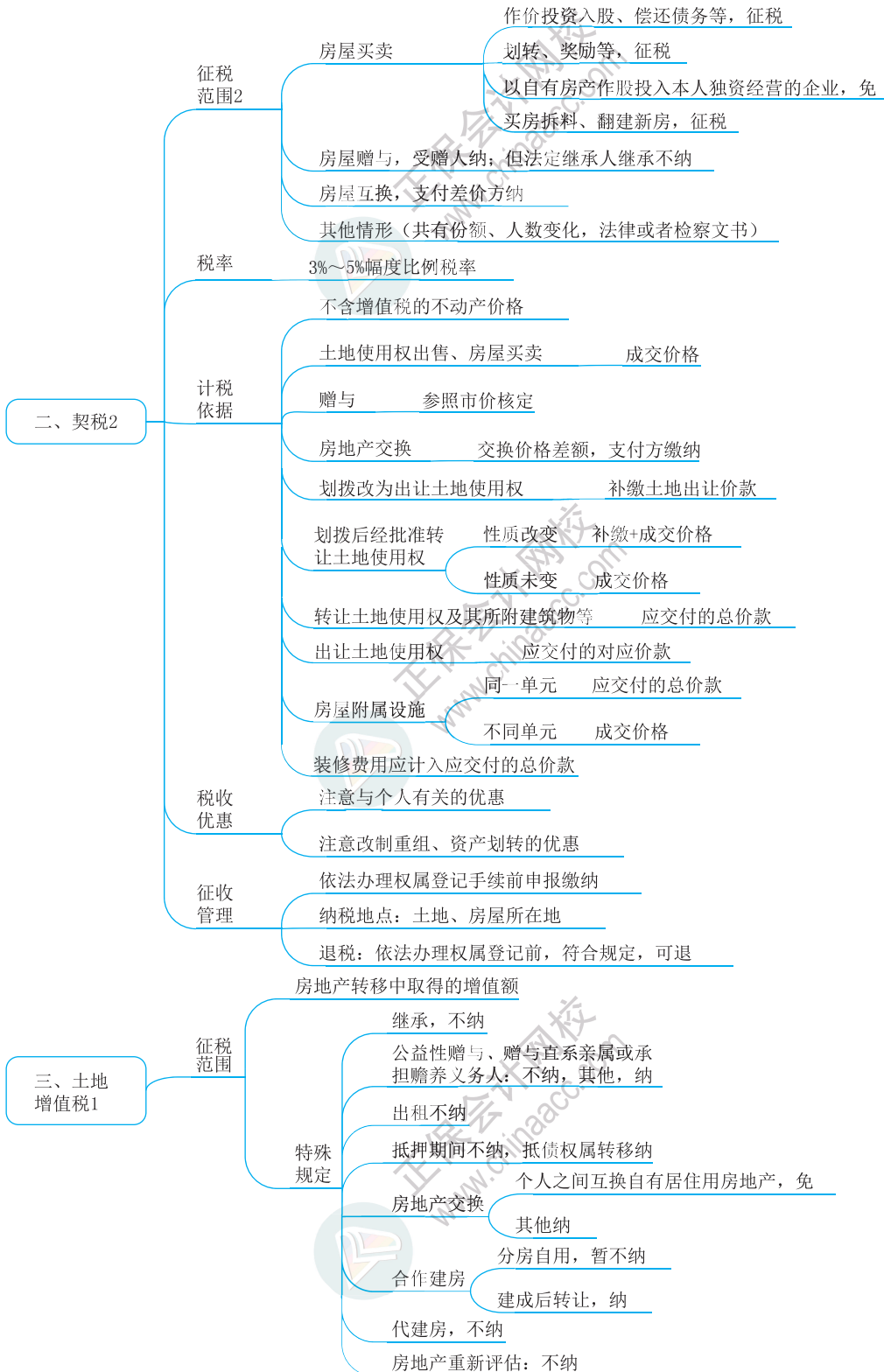


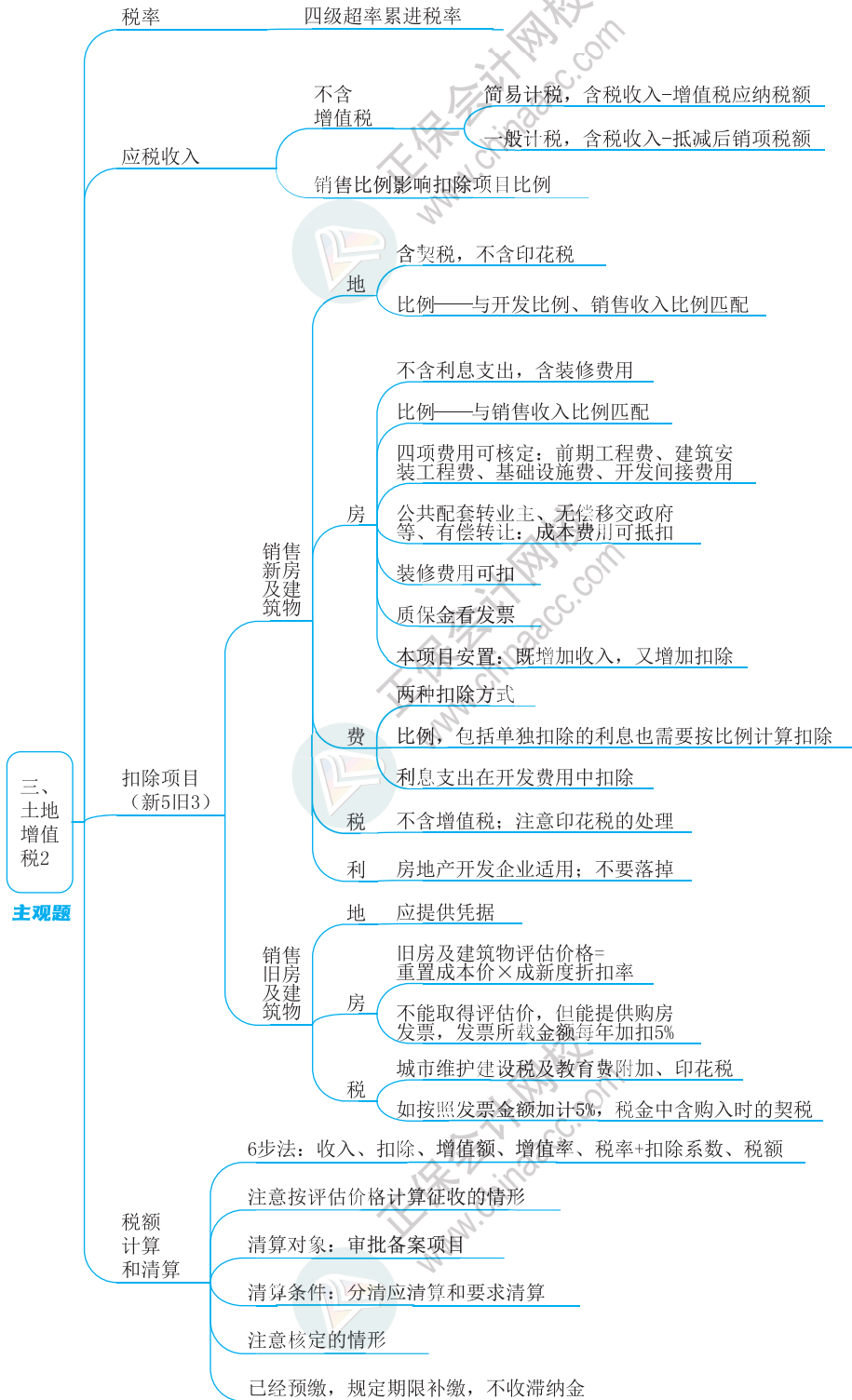
第九章 城镇土地使用税法和耕地占用税法

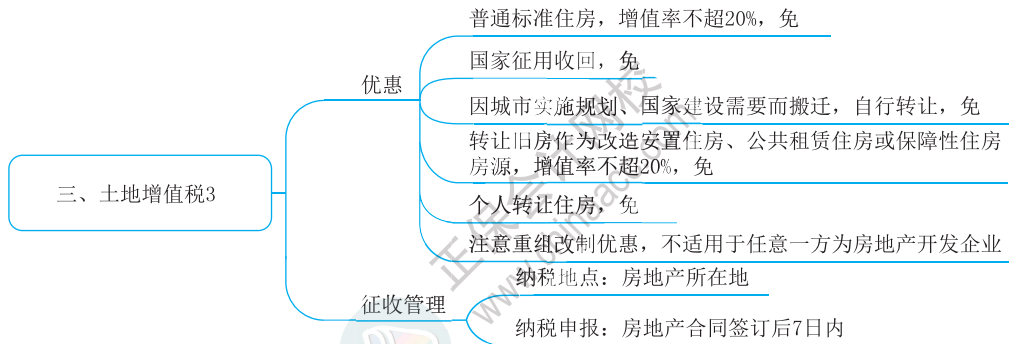


第十章 房产税法、契税法 and 土地增值税法

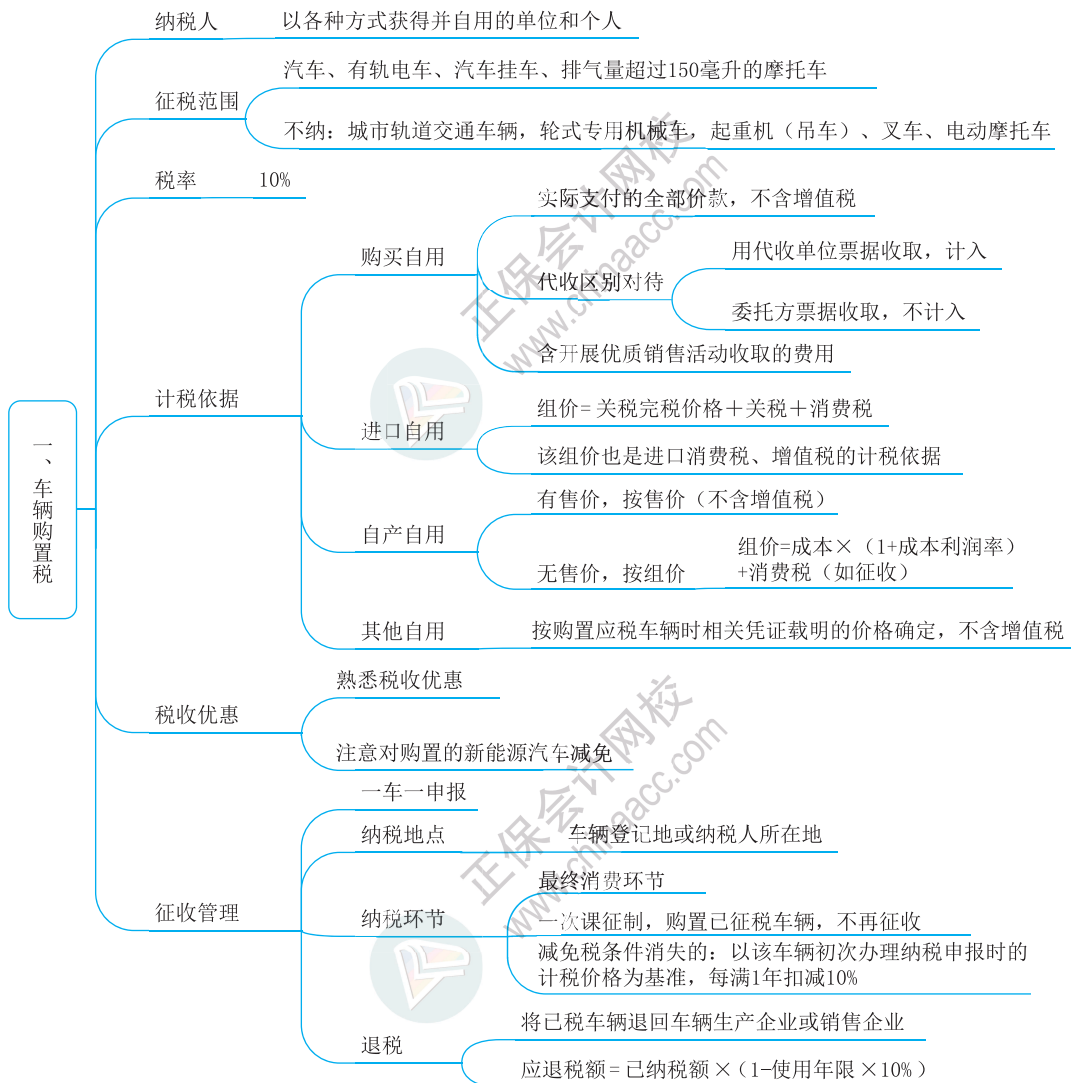


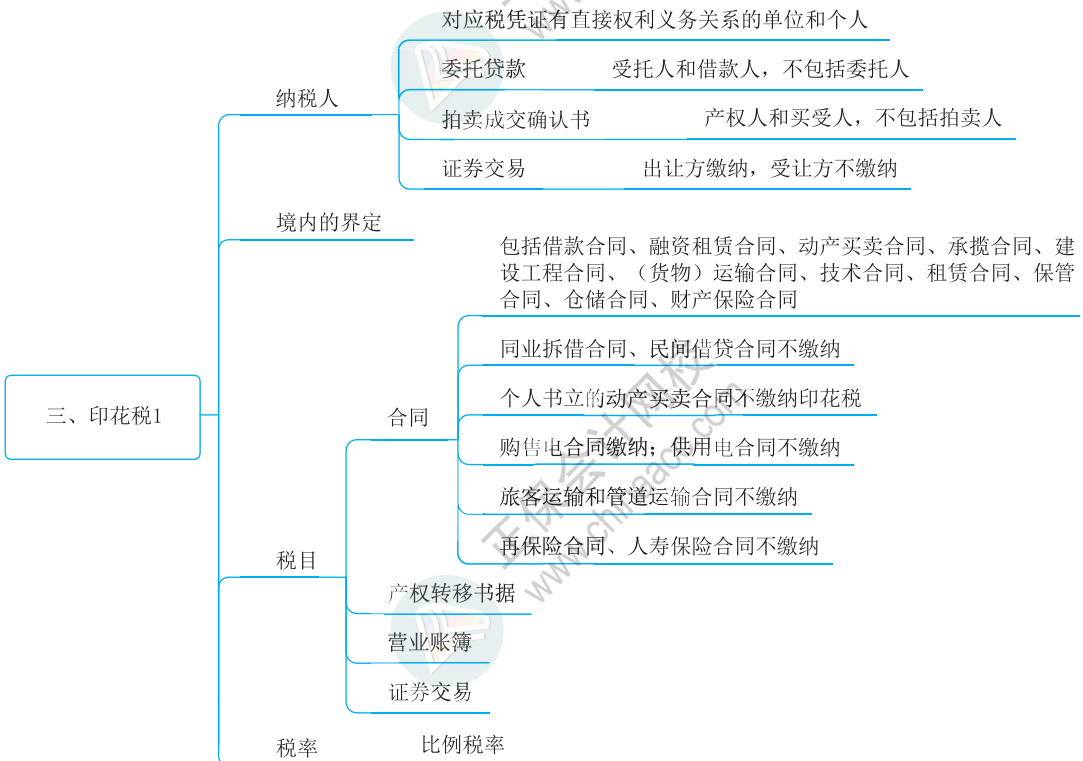
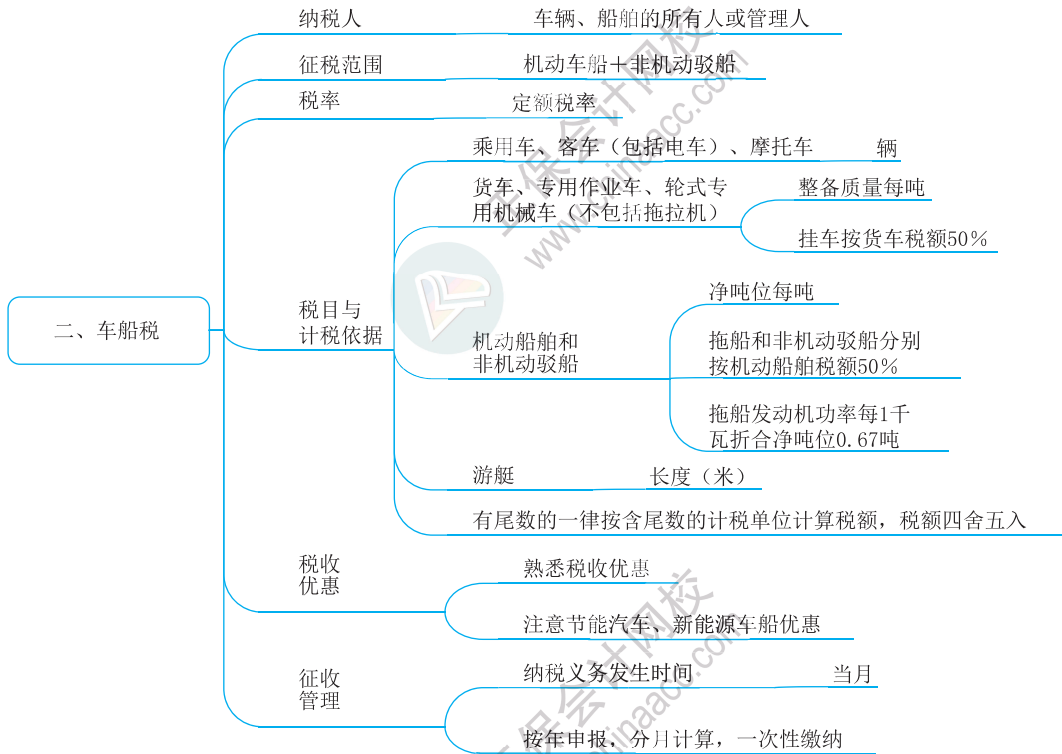


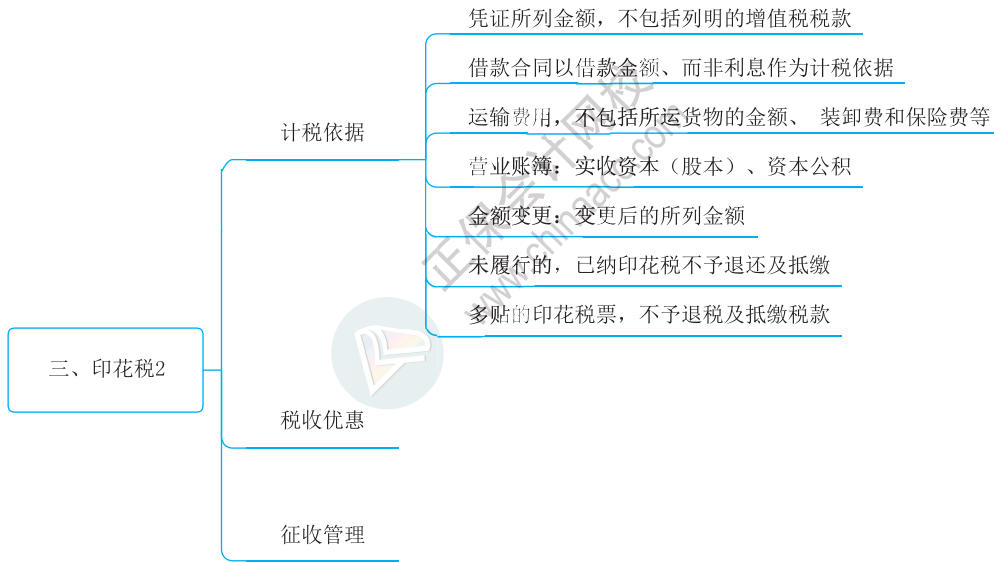




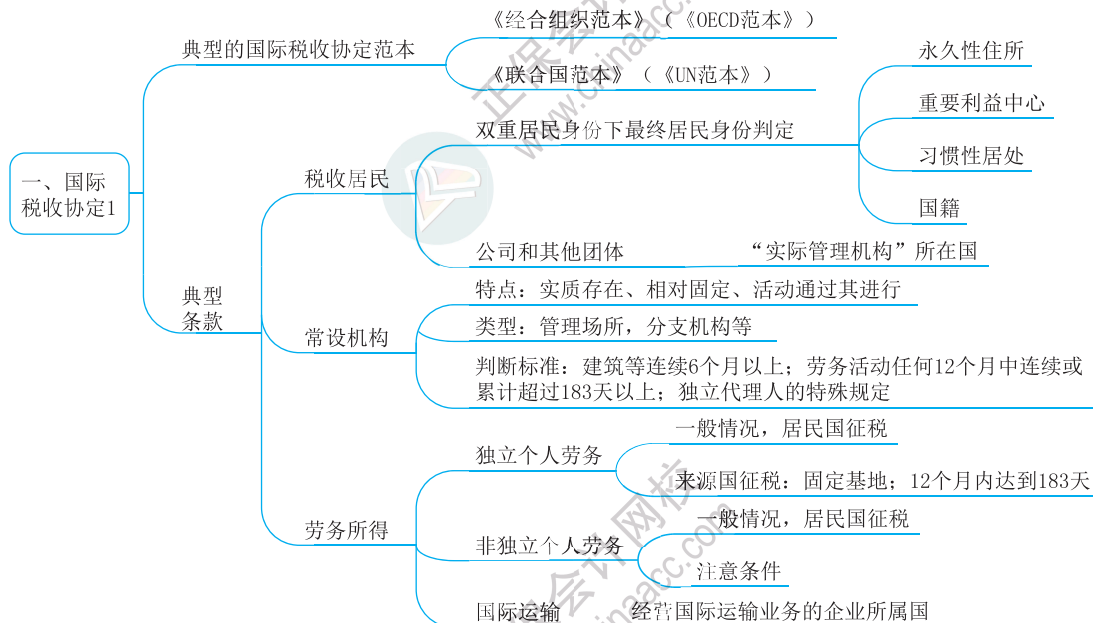
第十一章 车辆购置税法、车船税法和印花税法

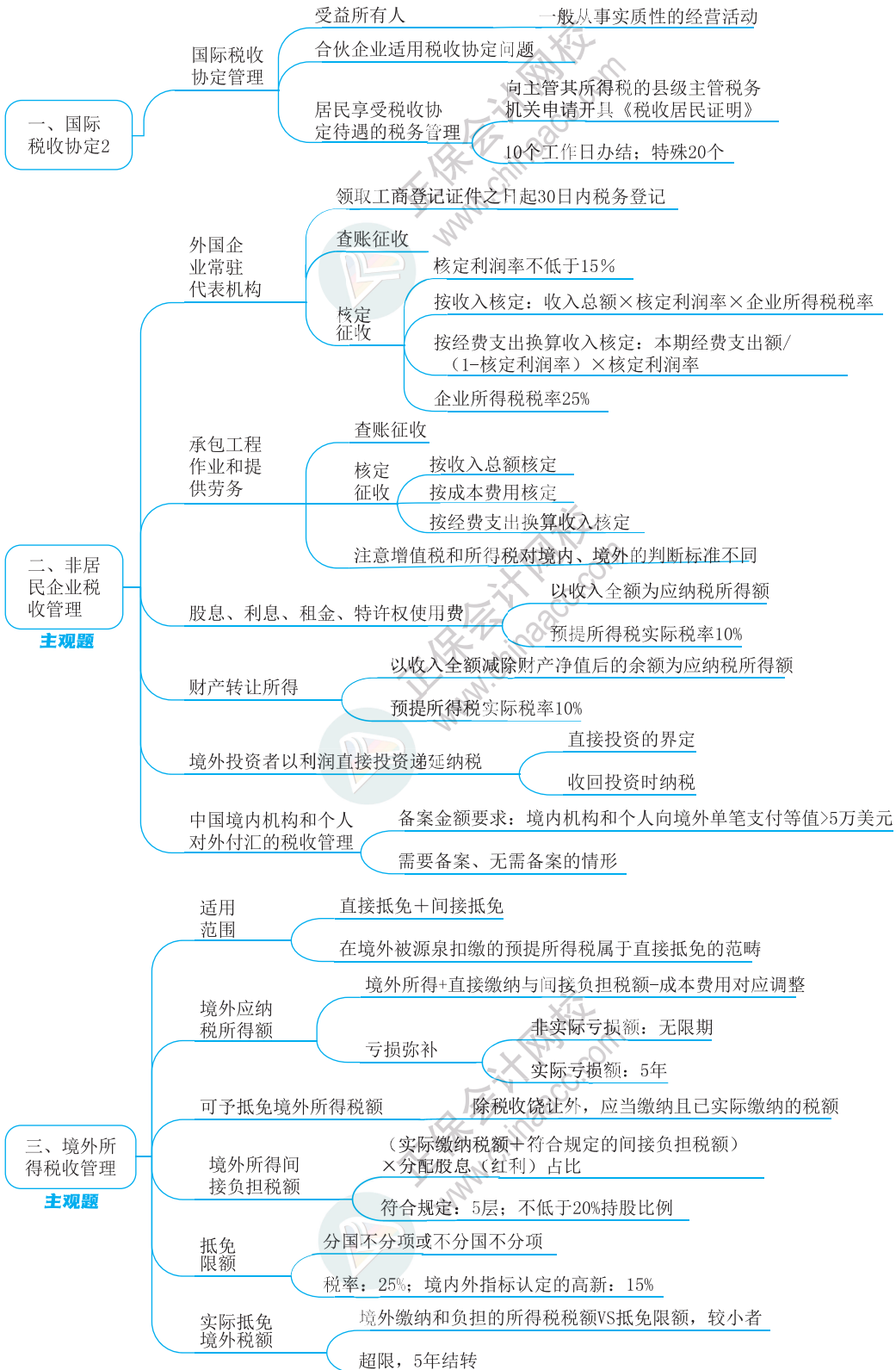


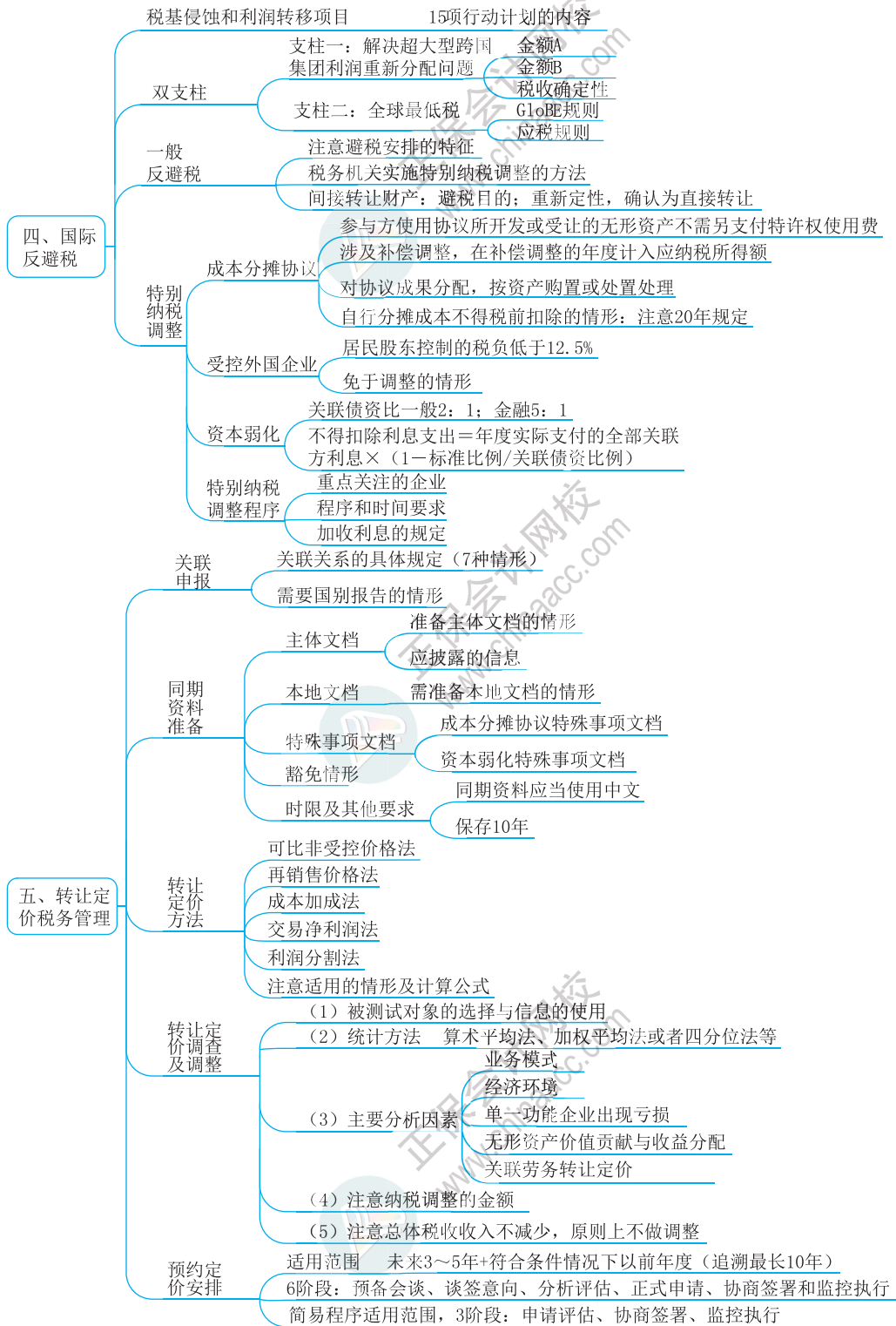


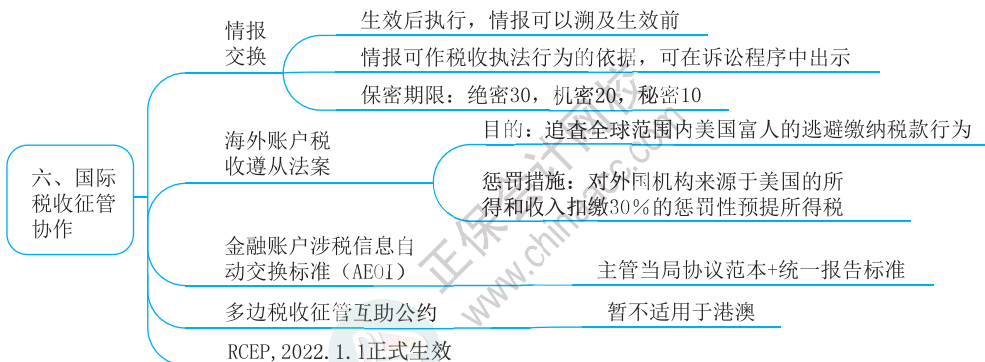


第十二章 国际税收税务管理实务

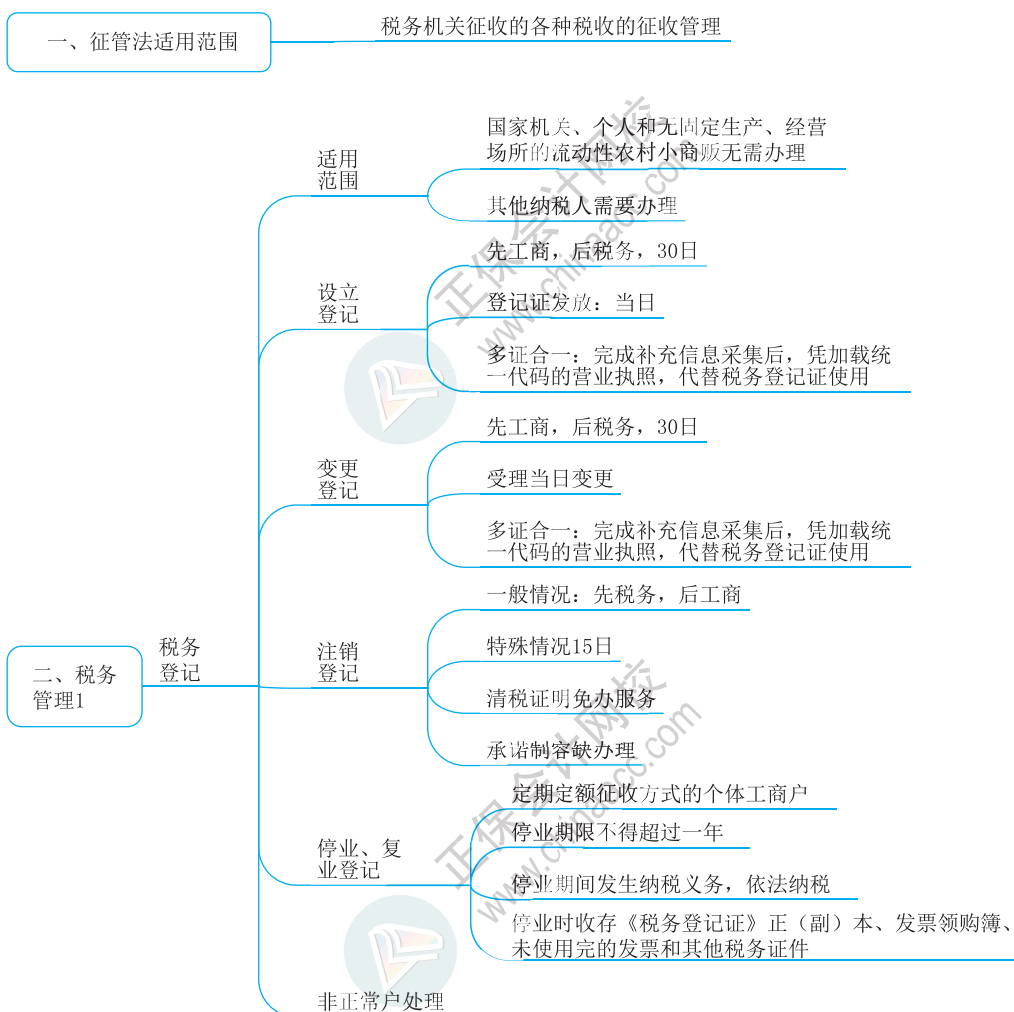


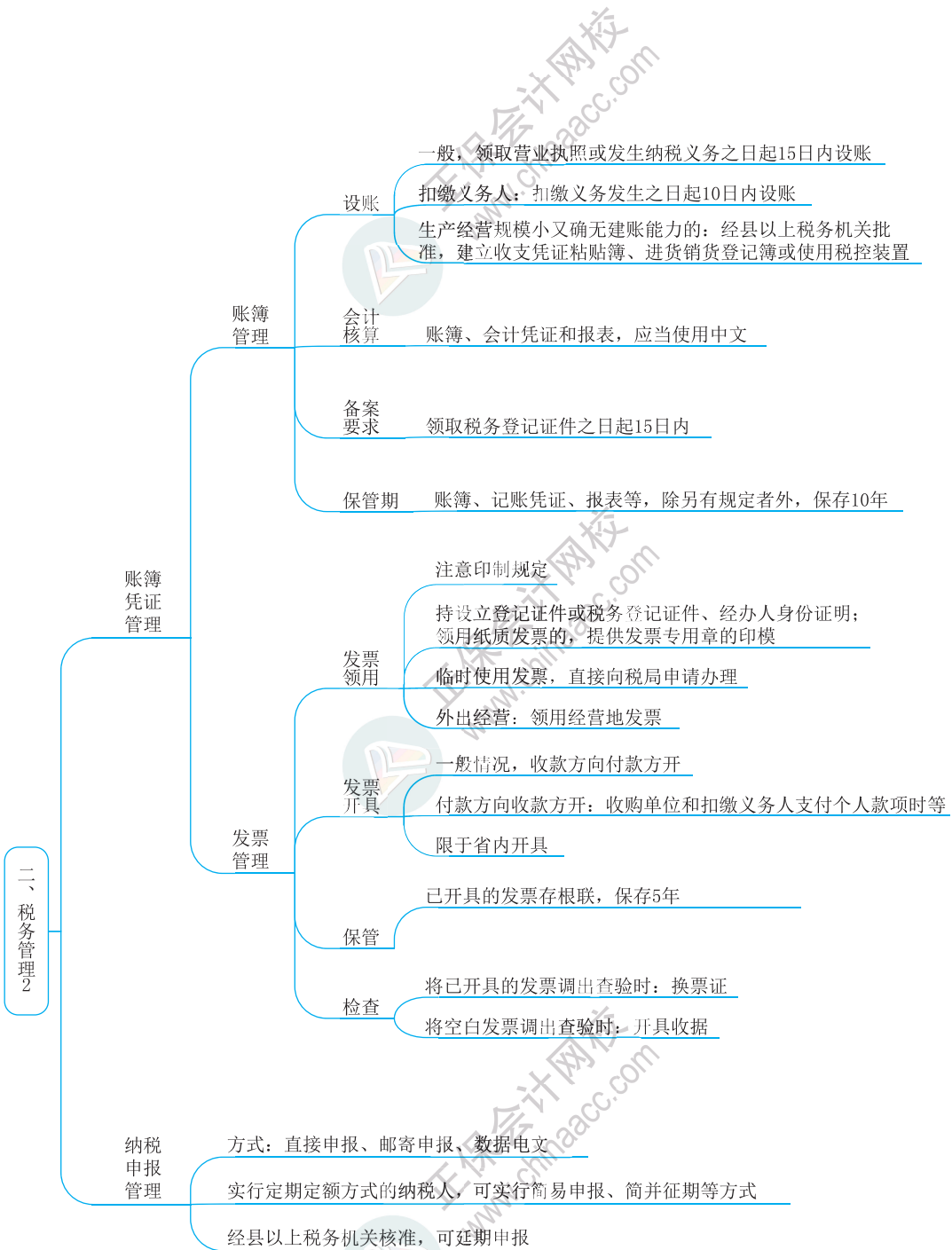


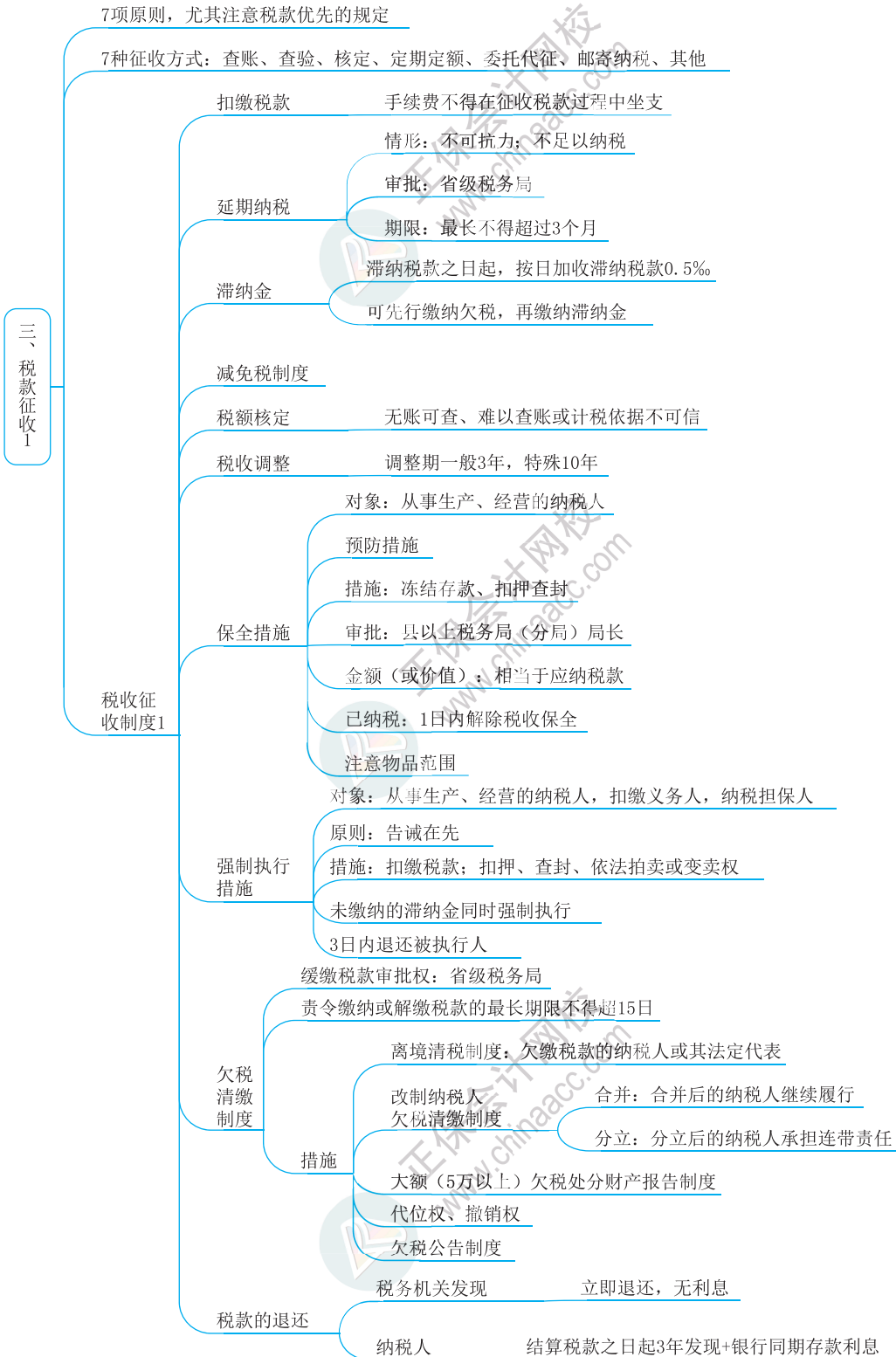




第十三章 税收征收管理法







三、税款征收

7项原则, 尤其注意税款优先的规定

7种征收方式: 查账、查验、核定、定期定额、委托代征、邮寄纳税、其他

扣缴税款 手续费不得在征收税款过程中坐支

延期纳税 情形: 不可抗力; 不足以纳税

审批: 省级税务局

期限: 最长不得超过3个月

滞纳金 滞纳税款之日起, 按日加收滞纳税款0.5%

可先行缴纳欠税, 再缴纳滞纳金

减免税制度

税额核定 无账可查、难以查账或计税依据不可信

税收调整 调整期一般3年, 特殊10年

对象: 从事生产、经营的纳税人

预防措施

措施: 冻结存款、扣押查封

审批: 县以上税务局(分局)局长

金额(或价值): 相当于应纳税款

已纳税: 1日内解除税收保全

注意物品范围

对象: 从事生产、经营的纳税人, 扣缴义务人, 纳税担保人

原则: 告诫在先

措施: 扣缴税款; 扣押、查封、依法拍卖或变卖权

未缴纳的滞纳金同时强制执行

3日内退还被执行人

缓缴税款审批权: 省级税务局

责令缴纳或解缴税款的最长期限不得超15日

离境清税制度: 欠缴税款的纳税人或其法定代表

改制纳税人 合并: 合并后的纳税人继续履行

欠税清缴制度 分立: 分立后的纳税人承担连带责任

大额(5万以上)欠税处分财产报告制度

代位权、撤销权

欠税公告制度

税务机关发现 立即退还, 无利息

税款的退还 纳税人 结算税款之日起3年发现+银行同期存款利息



第十四章 税务行政法制

