A108000 境外所得税收抵免明细表

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 行次 | 国家  （地区） | 境外税前所得 | 境外所得纳税调整后所得 | 弥补境外以前年度亏损 | 境外应纳税所得额 | 抵减境内亏损 | 抵减境内亏损后的境外应纳税所得额 | 税率 | 境外所得应纳税额 | 境外所得可抵免税额 | 境外所得抵免限额 | 本年可抵免境外所得税额 | 未超过境外所得税抵免限额的余额 | 本年可抵免以前年度未抵免境外所得税额 | 按简易办法计算 | | | | 境外所得抵免所得税额合计 |
| 按低于12.5%的实际税率计算的抵免额 | 按12.5%计算的抵免额 | 按25%计算的抵免额 | 小计 |
| 1 | 2 | 3 | 4 | 5  (3-4) | 6 | 7  (5-6) | 8 | 9  (7×8) | 10 | 11 | 12 | 13  (11-12) | 14 | 15 | 16 | 17 | 18(15+ 16+17) | 19(12+14+18) |
| 1 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 2 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 3 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 4 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 5 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 6 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 7 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 8 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 9 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 10 | 合计 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |