

云南永仁建筑建材有限责任公司“营改增”后增值税税收筹划 问题探析

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摘 要

建筑业作为国民经济支柱之一的产业，是税制改革的重点。“营改增”后带来的建筑业税率上浮较大，增值税专用发票取得困难，进项抵扣困难以及成本费用的上涨等方面的问题都会对建筑业的税负产生较大的影响。对此，本文首先对建筑业做了相关概述，其次对建筑业“营改增”的背景及意义做了相关阐述，并以云南永仁建筑建材有限责任公司作为研究对象，结合公司的自身经营状况，财务状况，纳税现状和“营改增”前后的税负对比来分析出该公司税负增加的原因与带来的影响，总结出成本中原材料，用工成本的进项税额抵扣，供应商的选择，纳税方式的选择困难等问题，并强调进行税收筹划的必要性。之后对供应商选择，甲供材料的纳税方式选择，以及成本中可抵扣进项税额三个方面进行增值税税收筹划，通过测算对比来择优选取税收筹划方案，之后对公司税收筹划的顺利实施提出具体的建议。促进公司的发展。

关键词：“营改增”；建筑业；税负；影响；税收筹划

Analysis on tax Planning of value added tax after “replace business tax with value-added tax” of Yunnan Yongren Construction and Building Materials Company

Abstract

As one of the pillars of the national economy, the construction industry is the focus of tax reform. The tax burden of the construction industry will be greatly affected by such problems as the higher tax rate of the construction industry, the difficulty in obtaining special VAT invoices, the difficulty in income deduction, and the increase in costs and expenses. In this regard, this paper first gives a relevant overview of the construction industry, and then elaborates the background and significance of the "business-to-business" in the construction industry. Yunnan Yongren Construction and Building Materials Co., Ltd. is taken as the research object to analyze the causes and effects of the increase in the tax burden of the company by combining the company's own operating conditions, financial conditions, tax payment status and the comparison of the tax burden before and after the "business-to-business" and summarizes the issues of raw materials in the cost, deduction of input tax for labor costs, selection of suppliers, difficulty in selecting tax payment methods, etc., and emphasizes the necessity of tax planning. After that, VAT tax planning is carried out in three aspects: supplier selection, tax payment method selection for materials supplied by Party A, and deductible input tax in cost. Tax planning scheme is selected based on calculation and comparison, and then specific suggestions are put forward for the smooth implementation of corporate tax planning. Promote the development of the company.

Key words: " The change from business tax to value added tax"; Construction industry ; Tax burden; impact; Tax planning

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