

题目：云南永仁建筑建材有限责任公司增值税税收筹划问题探析

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摘 要

2016年5月1日我国全面推行“营改增”，这次的税制改革完善了税务制度，转变了经济发展方式，避免了企业重复征税的问题，且减轻了企业税收方面的负担。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。所以对建筑业的增值税进行纳税筹划是十分必要的。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，并强调进行纳税筹划的必要性。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纳税筹划，通过测算对比来择优选取纳税筹划方案，之后对公司纳税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；纳税筹划

Analysis on tax Planning of value added tax in Yunnan Yongren Construction and Building Materials Co., Ltd

Abstract

On May 1, 2016, China comprehensively carried out the "reform of the tax system". The tax system reform improved the tax system, changed the way of economic development, avoided the problem of repeated taxation of enterprises, and lightened the burden on the taxation of enterprises. As one of the pillars of the national economy, the construction industry is the focus of tax reform. The increase has brought some problems: higher tax rate in construction industry, difficulty in obtaining special invoices for value added tax, difficulty in deducting items, and rising costs and expenses. These problems will have a greater impact on the tax burden of the construction industry. Therefore, it is very necessary to carry on the tax planning for the value-added tax of the construction industry. In this paper, first of all, the related overview of the construction industry, secondly, the background and significance of the construction industry reform, and the Yunnan Yongren Building Materials Co., Ltd. as the research object, combined with the company's own business conditions, and the construction of Yunnan Yongren building materials limited liability company as the research object, combined with the company's own business conditions, Financial situation, current tax situation and tax burden comparison before and after the tax increase to analyze the reasons for the increase in the tax burden of the company

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