

题 目 房地产企业土地增值税纳税筹划研究
Research On Land Value Added Tax Planning For
Real Estate Enterprise

摘要

随着经济的快速增长，很多人都追求更好的居住环境和生活环境，对房产的需求量也越来越大。从而促进了我国房地产企业的持续发展，同时也涌现出许许多多的中小型房地产企业，房地产市场更加的多元化，竞争更加激烈。土地增值税是房地产企业纳税负担最重的税种之一，它直接造成了房地产企业成本的上升，关乎企业的收益和长远的发展。对其进行纳税筹划利于企业做出战略性发展的全局策略，有效降低成本支出，减轻企业税负，增长税后利润，有助于企业在竞争中脱颖而出。本文结合影响土地增值税的相关因素和有关税收优惠政策，使用纳税筹划常用的五个方法与房地产具体经营阶段案例进行分析对比，加强对纳税筹划常用方案的学习和了解。

[关键词]土地增值税 纳税筹划 房地产企业

Abstract

Following the fast growth of economy, many people are seeking better living environment and living environment, and the demand for real estate is growing. Thus promoting the sustainable development of China's real estate enterprises, but also emerged many small and medium-sized real estate enterprises, the real estate market is more diversified, the competition is more intense. Land value-added tax is one of the most important taxes for real estate enterprises. It directly causes the rise of the cost of real estate enterprises, which is related to the income and long-term development of enterprises. Tax planning is conducive to the overall strategy of strategic development of enterprises. It can effectively reduce costs, reduce the tax burden of enterprises, and increase after tax profits, which will help enterprises stand out in the competition. In this paper, combined with the relevant factors of land value-added tax and the relevant tax preferential policies, the five methods commonly used in tax planning are used to analyze and compare with the real estate specific business stage cases, so as to strengthen the learning and understanding of the common tax planning schemes.

[key words] land value added tax tax planning real estate enterprises

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