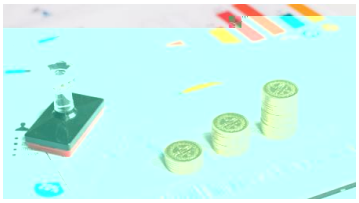
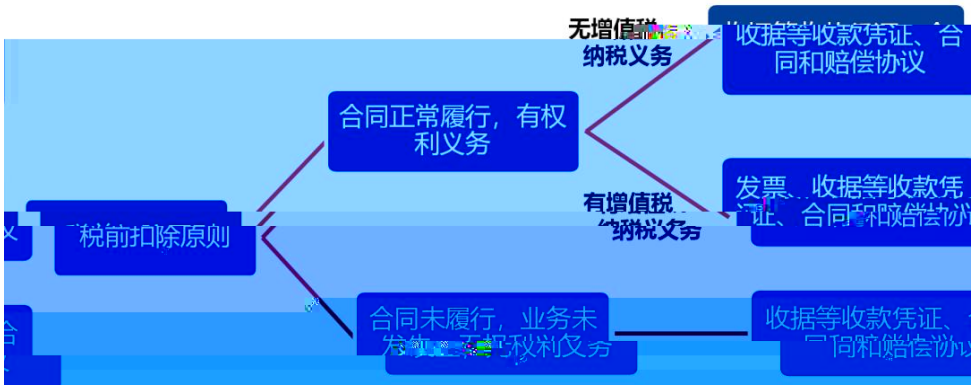
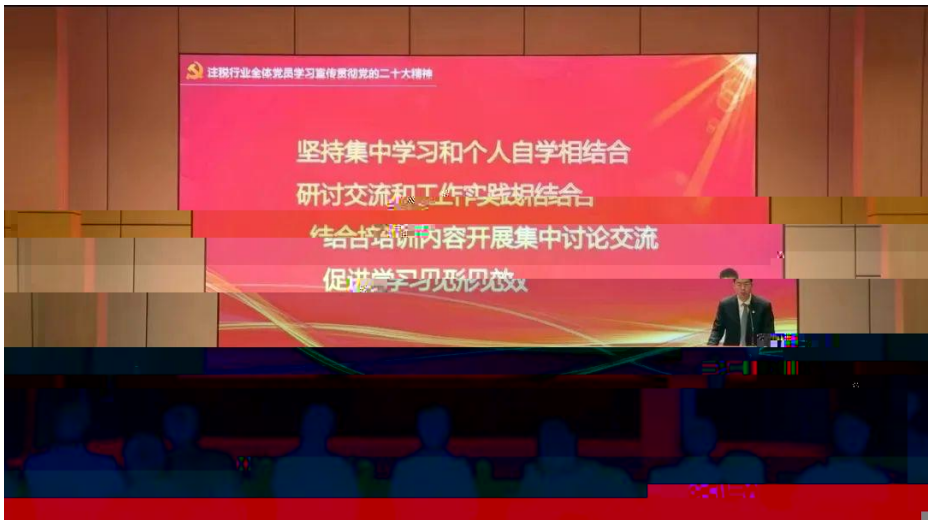



税前扣除原则
合同正常履行，有权利义务
无增值税纳税义务
收据等收款凭证、合同和赔偿协议
有增值税纳税义务
发票、收据等收款凭证、合同和赔偿协议
合同未履行，业务未发生，无权利义务
收据等收款凭证、合同和赔偿协议


注投行业全体党员学习宣传贯彻党的二十大精神
坚持集中学习和个人自学相结合
研讨交流和工作实践相结合
结合培训内容开展集中讨论交流
促进学习见形见效