

学校编码: 10384
学 号: 18420091150571

分类号__密级__
UDC__

厦 门 大 学

硕 士 学 位 论 文

我国物流行业税务筹划研究

Research on Tax Planning of the Chinese
Logistics Industry

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论文提交日期: 2012 年 4 月

论文答辩时间: 2012 年 6 月

学位授予日期: 2012 年 月

答辩委员会主席: _____

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2012 年 4 月

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摘要

物流行业是兴起较晚但发展相当迅速的一个产业，目前物流已成为世界各国经济发展的一个热点和新的经济增长点，我国也日益重视物流产业的发展。当前我国政府大力提倡发展包括物流业在内的现代服务业，并在财政、税收、信贷等各个方面给予政策倾斜，但是由于物流业务模式和经营业态呈现多样性，且多数物流企业对于物流业务涉及的相关税收优惠政策没有充分利用，致使物流行业整体税负偏高，不利于行业发展。在物流业的多元化快速发展的同时，政府也出台多项新的税收政策，使企业应接不暇。特别是从 2012 年 1 月 1 日起在上海市交通运输业和部分现代服务业开展营业税改征增值税试点，使物流业的税负发生巨大变化，以往以营业税为主的多项税务筹划将失效，迫切需要新的应对方案。

本文以物流业为研究对象，分析了我国物流业的发展情况和税负现状，针对物流业务的特点，结合实际案例，在充分考虑现有物流企业涉税现状和实际经营特点的前提下，构建物流企业税务筹划可行途径的建议体系。本文的创新点在于以《营业税改征增值税试点方案》的出台为背景，以上海试点地区的实际改革现状为切入点，把物流企业划分为非试点地区物流企业和试点地区（上海）物流企业，对两类物流企业分别进行税务筹划探讨，较为全面、系统，且具有时效性和实用性。

关键词：物流行业；税务筹划；增值税扩围

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Abstract

The logistics industry is developing rapidly though springing up late. Logistics has become a hot spot of the world economic development and new sources of economic growth. China has also put increasing emphasis on its development. The government is vigorously advocating the development of modern service industry that includes logistics. As a result of the diversity of logistics service model and business conditions, the corporations underutilize the logistics-related preferential tax policies, resulting in higher tax burden in this industry, which has a negative effect on their development. The government has introduced a number of new tax policies during the logistics industry's rapid and diversified development, making the corporations unable to cope with.

A dramatic change in their tax burden occurred in January 1, 2012 due to the business tax reform to levy VAT pilot in Shanghai transportation and part of the modern service industry. A number of tax planning based on sales tax became invalid, leading to an urgent need for new response plan. Taking logistics industry as the research object, this paper analyzed its development situation and tax status. And the paper also built a system that recommended the feasible way for logistics enterprise tax planning in view of the business characteristics and actual cases. The innovation of this paper is to explore logistics enterprise tax planning respectively by dividing them into pilot areas and non-pilot areas under the background of 《Business tax reform to levy VAT pilot scheme》 and practice in Shanghai, which is more systematic and comprehensive as well as timeliness and practicality.

Keywords: Logistics Industry; Tax Planning; Business Tax into VAT

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