A06675《土地增值税纳税申报表（五）（从事房地产开发的纳税人清算方式为核定征收适用》

【政策依据】

《国家税务总局关于修订财产行为税部分税种申报表的通知》（税总发〔2015〕114号）

【表单】

土地增值税纳税申报表（五）

（从事房地产开发的纳税人清算方式为核定征收适用）

税款所属时间：　年　月　日至　年　月　日  填表日期： 　年　 月　 日

金额单位：元至角分；面积单位：平方米

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 纳税人识别号 | | |  |  |  |  |  |  |  |  |  | |  |  | |  |  |  |  | |  | |  |  |  |  | |
| 纳税人名称 | |  | | | | | | | | | | 项目名称 | | | | | | | |  | | | | | | | | | 项目编号 | |  | | 项目地址 | |  | | | |
| 所属行业 | |  | | | | | | | | | | 登记注册类型 | | | | | | | |  | | | | | | | | | 纳税人地址 | |  | | 邮政编码 | |  | | | |
| 开户银行 | |  | | | | | | | | | | 银行账号 | | | | | | | |  | | | | | | | | | 主管部门 | |  | | 电　　话 | |  | | | |
| 是否为核定征收 是■ 否□ | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 项　　　　　　目 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 行次 | | 金　　额 | | | | | | |
| 普通住宅 | | 非普通住宅 | | | 其他类型房地产 | 合计 |
| 一、转让房地产收入总额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |  | |  | | |  |  |
| 其 中 | 货币收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | |  | |  | | |  |  |
| 实物收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | |  | |  | | |  |  |
| 其他收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |  | |  | | |  |  |
| 二、扣除项目金额合计 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 5 | |  | |  | | |  |  |
| 1.取得土地使用权所支付的金额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 6 | |  | |  | | |  |  |
| 2.房地产开发成本 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 7 | |  | |  | | |  |  |
| 其 中 | 土地征用及拆迁补偿费 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 8 | |  | |  | | |  |  |
| 前期工程费 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 9 | |  | |  | | |  |  |
| 建筑安装工程费 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 10 | |  | |  | | |  |  |
| 基础设施费 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 11 | |  | |  | | |  |  |
| 公共配套设施费 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 12 | |  | |  | | |  |  |
| 开发间接费用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 13 | |  | |  | | |  |  |
| 3.房地产开发费用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 14 | |  | |  | | |  |  |
| 其 中 | 利息支出 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 15 | |  | |  | | |  |  |
| 其他房地产开发费用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 16 | |  | |  | | |  |  |
| 4.与转让房地产有关的税金等 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 17 | |  | |  | | |  |  |
| 其 中 | 营业税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 18 | |  | |  | | |  |  |
| 城市维护建设税 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 19 | |  | |  | | |  |  |
| 教育费附加 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 20 | |  | |  | | |  |  |
| 5.财政部规定的其他扣除项目 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 21 | |  | |  | | |  |  |
| 三、增值额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 22 | |  | |  | | |  |  |
| 四、增值额与扣除项目金额之比（％） | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 23 | |  | |  | | |  |  |
| 五、适用税率（核定征收率）（％） | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 24 | |  | |  | | |  |  |
| 六、速算扣除系数（％） | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 25 | |  | |  | | |  |  |
| 七、应缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | |  | |  | | |  |  |
| 八、减免税额 27＝29＋31＋33 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 27 | |  | |  | | |  |  |
| 其中 | 减免税（1） | | | | | | | | | | | | | | 减免性质代码 | | | | | | | | | | | | | | | 28 | |  | |  | | |  |  |
| 减免税额 | | | | | | | | | | | | | | | 29 | |  | |  | | |  |  |
| 减免税（2） | | | | | | | | | | | | | | 减免性质代码 | | | | | | | | | | | | | | | 30 | |  | |  | | |  |  |
| 减免税额 | | | | | | | | | | | | | | | 31 | |  | |  | | |  |  |
| 减免税（3） | | | | | | | | | | | | | | 减免性质代码 | | | | | | | | | | | | | | | 32 | |  | |  | | |  |  |
| 减免税额 | | | | | | | | | | | | | | | 33 | |  | |  | | |  |  |
| 九、已缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 34 | |  | |  | | |  |  |
| 十、应补（退）土地增值税税额　 35＝26-27－34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 35 | |  | |  | | |  |  |
| 授 权 代 理 人 | （如果你已委托代理申报人，请填写下列资料） 　　为代理一切税务事宜，现授权\_\_\_\_（地址）\_\_\_\_\_为本纳税人的代理申报人，任何与本报表有关的来往文件都可寄与此人。  授权人签字：\_\_\_\_\_\_\_\_\_ | | | | | | | | | | | | | | | | | | | | | | | | | | 纳  税  人  声  明 | | 此纳税申报表是根据《中华人民共和国土地增值税暂行条例》及其《实施细则》的规定填报的，是真实的、可靠的、完整的。  声明人签字：\_\_\_\_\_\_\_\_\_\_\_\_ | | | | | | | | | |
| 纳税人  公　章 | |  | | | | | | | | | | 法人代表 签　　章 | | | | | | | | | |  | | | | | 经办人员（代理申报人）签章 | | | | |  | | | 备注 |  | | |

 （以下部分由主管税务机关负责填写）

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 主管税务机 关收到日期 | |  | 接收人 |  | 审核日期 |  | 税务审核 人员签章 |  |
| 审核记录 |  | | | | | |
| 主管税务 机关盖章 |  |

【表单说明】

一、适用范围

土地增值税纳税申报表（五），适用于从事房地产开发与建设的纳税人，清算方式为核定征收时填报，各行次应按不同房产类型分别填写。纳税人在填报土地增值税纳税申报表（五）时，应同时提交税务机关出具的核定文书。

二、土地增值税纳税申报表

（一）表头项目

1.纳税人识别号：填写税务机关为纳税人确定的识别号。

　2.项目名称：填写纳税人所开发并转让的房地产开发项目全称。

　3.项目编号：是在进行房地产项目登记时，税务机关按照一定的规则赋予的编号，此编号会跟随项目的预征清算全过程。

　4.所属行业：根据《国民经济行业分类》（GB/T 4754-2011）填写。该项可由系统根据纳税人识别号自动带出，无须纳税人填写。

　5.登记注册类型：单位，根据税务登记证或组织机构代码证中登记的注册类型填写；纳税人是企业的，根据国家统计局《关于划分企业登记注册类型的规定》填写。该项可由系统根据纳税人识别号自动带出，无须纳税人填写。

　6.主管部门：按纳税人隶属的管理部门或总机构填写。外商投资企业不填。

　7.开户银行：填写纳税人开设银行账户的银行名称；如果纳税人在多个银行开户的，填写其主要经营账户的银行名称。

　8.银行账号：填写纳税人开设的银行账户的号码；如果纳税人拥有多个银行账户的，填写其主要经营账户的号码。

（二）表中项目按税务机关出具的核定文书要求填写。