附表

清算后尾盘销售土地增值税扣除项目明细表

纳税人名称：

税款所属期：自 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 | |  |
| 项目总可售面积 | |  | | | | | | | | | 清算时已售面积 | | | | | | | | | |  | | | | | | | 清算后剩余可售面积 | |  | | |  | |  |
| 项目 | | | | | | | | | | | 行次 | | | | | | | | | 普通住宅 | | | | | | | | 非普通住宅 | | | | | 其他类型房地产 | | 合计 |
| 本次清算后尾盘销售的销售面积 | | | | | | | | | | | 1 | | | | | | | | |  | | | | | | | |  | | | | |  | |  |
| 单位成本费用 | | | | | | | | | | | 2 | | | | | | | | |  | | | | | | | |  | | | | |  | | —— |
| 扣除项目金额合计3=1×2 | | | | | | | | | | | 3 | | | | | | | | |  | | | | | | | |  | | | | |  | | —— |
| 本次与转让房地产有关的营业税 | | | | | |  | | | | | | | | | | | 本次与转让房地产有关的城市维护建设税 | | | | | | | | | | |  | | | 本次与转让房地产有关的教育费附加 | | |  | |
| 以下由纳税人填写： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 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》及其实施细则和国家有关税收规定填报的，是真实的、可靠的、完整的。 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 纳税人签章 | | | | |  | | | | | | | 代理人签章 | | | | | | | | | | |  | | | | | | 代理人身份证号 | | |  | | | | |
| 以下由税务机关填写： | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 受理人 | | | | |  | | | | | | | 受理日期 | | | | | | | | | | | 年 月 日 | | | | | | 受理税务机关签章 | | |  | | | | |

填表说明：

1.本表适用于从事房地产开发与建设的纳税人，在清算后尾盘销售时填报。

2.项目总可售面积应与纳税人清算时填报的总可售面积一致。

3.清算时已售面积应与纳税人清算时填报的已售面积一致。

4.清算后剩余可售面积=项目总可售面积－清算时已售面积。

5.本表一式两份，送主管税务机关审核盖章后，一份由地方税务机关留存，一份退纳税人。