1. **土地增值税清算税款鉴证主表；**

（从事房地产开发的纳税人清算适用）

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

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| 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 | | |  | | | |
| 总可售面积 | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | 自用和出租面积 | | | | | | |  | | | | |
| 已售面积 | | | | | |  | | | | | | | | | | 其中：普通住宅已售面积 | | | | | | | | | |  | | | | | | 其中：非普通住宅已售面积 | | |  | | | | 其中：其他类型房地产已售面积 | | |  | |
| 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＝2＋3+4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | | |  | |  | | |  | |  |
| 其  中 | | 货币收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | | |  | |  | | |  | |  |
| 实物收入及其他收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | | |  | |  | | |  | |  |
| 视同销售收入 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | | |  | |  | | |  | |  |
| 二、扣除项目金额合计　 5＝6＋7＋14＋17＋21＋22 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝8＋9＋10＋11＋12＋13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝15＋16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝18＋19＋20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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 | | |  | |  | | |  | |  |
| 6.代收费用 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 22 | | |  | |  | | |  | |  |
| 三、增值额　 23＝1－5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 23 | | |  | |  | | |  | |  |
| 四、增值额与扣除项目金额之比（％）24＝23÷5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 24 | | |  | |  | | |  | |  |
| 五、适用税率（％） | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 25 | | |  | |  | | |  | |  |
| 六、速算扣除系数（％） | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | | |  | |  | | |  | |  |
| 七、应缴土地增值税税额　 27＝23×25－5×26 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 27 | | |  | |  | | |  | |  |
| 八、减免税额 28＝30＋32＋34 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 28 | | |  | |  | | |  | |  |
| 其中 | | 减免税（1） | | | | | | | | | | | 减免性质代码（1） | | | | | | | | | | | | | | | | | | | | 29 | | |  | |  | | |  | |  |
| 减免税额（1） | | | | | | | | | | | | | | | | | | | | 30 | | |  | |  | | |  | |  |
| 减免税（2） | | | | | | | | | | | 减免性质代码（2） | | | | | | | | | | | | | | | | | | | | 31 | | |  | |  | | |  | |  |
| 减免税额（2） | | | | | | | | | | | | | | | | | | | | 32 | | |  | |  | | |  | |  |
| 减免税（3） | | | | | | | | | | | 减免性质代码（3） | | | | | | | | | | | | | | | | | | | | 33 | | |  | |  | | |  | |  |
| 减免税额（3） | | | | | | | | | | | | | | | | | | | | 34 | | |  | |  | | |  | |  |
| 九、已缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 35 | | |  | |  | | |  | |  |
| 十、应补（退）土地增值税税额　 36＝27-28－35 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 36 | | |  | |  | | |  | |  |

中介机构审核人：

1. **土地增值税清算税款鉴证（转让土地使用权）明细表**

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

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| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 行次 | | 金　　额 | | |
| 一、转让房地产收入总额　 1＝2＋3+4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |  | | |
| 其 中 | | 货币收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | |  | | |
| 实物收入及其他收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | |  | | |
| 视同销售收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |  | | |
| 二、扣除项目金额合计　 5＝6＋7＋14＋17＋21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝8＋9＋10＋11＋12＋13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝15＋16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝18＋19＋20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝1－5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 22 | |  | | |
| 四、增值额与扣除项目金额之比（％）23＝22÷5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝22×24－5×25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | |  | | |
| 八、减免税额（减免性质代码： ） | | | | | | | | | | | | | | | | | | | | | | | | | | | | 27 | |  | | |
| 九、已缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 28 | |  | | |
| 十、应补（退）土地增值税税额　 29＝26-27－28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 29 | |  | | |

中介机构审核人：

1. **土地增值税清算税款鉴证（销售普通住宅）明细表**

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

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| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 行次 | | 金　　额 | | |
| 一、转让房地产收入总额　 1＝2＋3+4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |  | | |
| 其 中 | | 货币收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | |  | | |
| 实物收入及其他收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | |  | | |
| 视同销售收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |  | | |
| 二、扣除项目金额合计　 5＝6＋7＋14＋17＋21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝8＋9＋10＋11＋12＋13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝15＋16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝18＋19＋20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝1－5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 22 | |  | | |
| 四、增值额与扣除项目金额之比（％）23＝22÷5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝22×24－5×25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | |  | | |
| 八、减免税额（减免性质代码： ） | | | | | | | | | | | | | | | | | | | | | | | | | | | | 27 | |  | | |
| 九、已缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 28 | |  | | |
| 十、应补（退）土地增值税税额　 29＝26-27－28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 29 | |  | | |

中介机构审核人：

1. **土地增值税清算税款鉴证（销售非普通住宅）明细表**

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

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| 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 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 行次 | | 金　　额 | | |
| 一、转让房地产收入总额　 1＝2＋3+4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |  | | |
| 其 中 | | 货币收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | |  | | |
| 实物收入及其他收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | |  | | |
| 视同销售收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |  | | |
| 二、扣除项目金额合计　 5＝6＋7＋14＋17＋21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝8＋9＋10＋11＋12＋13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝15＋16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝18＋19＋20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝1－5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 22 | |  | | |
| 四、增值额与扣除项目金额之比（％）23＝22÷5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝22×24－5×25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | |  | | |
| 八、减免税额（减免性质代码： ） | | | | | | | | | | | | | | | | | | | | | | | | | | | | 27 | |  | | |
| 九、已缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 28 | |  | | |
| 十、应补（退）土地增值税税额　 29＝26-27－28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 29 | |  | | |

中介机构审核人：

1. **土地增值税清算税款鉴证（销售其他类型房地产）明细表**

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 |  |
| 项　　　　　　目 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 行次 | | 金　　额 | | |
| 一、转让房地产收入总额　 1＝2＋3+4 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 1 | |  | | |
| 其 中 | | 货币收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 2 | |  | | |
| 实物收入及其他收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 3 | |  | | |
| 视同销售收入 | | | | | | | | | | | | | | | | | | | | | | | | | | 4 | |  | | |
| 二、扣除项目金额合计　 5＝6＋7＋14＋17＋21 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝8＋9＋10＋11＋12＋13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝15＋16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝18＋19＋20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝1－5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 22 | |  | | |
| 四、增值额与扣除项目金额之比（％）23＝22÷5 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 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＝22×24－5×25 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 26 | |  | | |
| 八、减免税额（减免性质代码： ） | | | | | | | | | | | | | | | | | | | | | | | | | | | | 27 | |  | | |
| 九、已缴土地增值税税额 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 28 | |  | | |
| 十、应补（退）土地增值税税额　 29＝26-27－28 | | | | | | | | | | | | | | | | | | | | | | | | | | | | 29 | |  | | |

中介机构审核人：

1. **与收入相关的面积审核调整明细表**

填报单位（盖章）： 项目： 填报日期： 年 月 日

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 项目 | 行次 | 普通标准住宅 | 其他类型房屋 | | | | | | | | 合计 |
| 住宅 | 商铺 | 车库 | 办公楼 | 会所 | 学校等公共配套设施 | 其他 | 小计 |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9=2+3+4+5+6+7+8 | 10=1+9 |
| 使用土地面积 | 1 |  |  |  |  |  |  |  |  |  |  |
| 总建筑面积 | 2 |  |  |  |  |  |  |  |  |  |  |
| 可售建筑面积 | 3 |  |  |  |  |  |  |  |  |  |  |
| 已售建筑面积 | 4 |  |  |  |  |  |  |  |  |  |  |
| 已售比例 | 5 |  |  |  |  |  |  |  |  |  |  |

说明：从纳税人的有关资料中可以取得不同的面积数据，如权属证、房产证、发展改革委员会（计划委员会）文件、预售证、房屋测绘所测量数据、销售记录、销售合同等。当获取相同性质的上述面积数据发生冲突、不能相互印证时，一般按照外部证据比企业内部证据更可靠的原则确定适当的面积作为分配标准。

1. **转让土地使用权、房地产销售收入审核调整明细表**

填报单位（盖章）： 填表日期： 年 月 日 单位：元

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 开发项目名称 | |  | 税款所属时间： 年 月 日至 年 月 日 | | |
| 序号 | 项目 | | 账载金额 | 调整数 | 鉴定数 |
| 1 | 2 | 3=1+2 |
| 1 | 现金收入 | 转让土地使用权 |  |  |  |
| 2 | 普通标准住宅 |  |  |  |
| 3 | 其他类型房屋 |  |  |  |
| 4 | 小计4=1+2+3 |  |  |  |
| 5 | 实物收入 | 转让土地使用权 |  |  |  |
| 6 | 普通标准住宅 |  |  |  |
| 7 | 其他类型房屋 |  |  |  |
| 8 | 小计8=5+6+7 |  |  |  |
| 9 | 其他收入 | 转让土地使用权 |  |  |  |
| 10 | 普通标准住宅 |  |  |  |
| 11 | 其他类型房屋 |  |  |  |
| 12 | 小计12=9+10+11 |  |  |  |
| 13 | 合计 | 转让土地使用权 |  |  |  |
| 14 | 普通标准住宅 |  |  |  |
| 15 | 其他类型房屋 |  |  |  |
| 16 | 小计16=13+14+15 |  |  |  |

说明：普通标准住宅和其他类型房屋的销售收入分别计量，分别转入转让土地、其他类型房屋、普通标准住宅的清算鉴证主表中。

1. **扣除项目及成本结转审核汇总表**

填报单位（盖章）： 项目： 填表日期： 年 月 日 单位：元

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 行次 | 项目 | 账载金额 | 调整数 | 鉴定总成本 | 可售建筑（土地）面积 | 单位造价 | 累计已售其他类型住宅（土地）面积 | 累计已售其他类型住宅（土地）的销售成本 | 累计已售普通标准住宅面积 | 累计已售普通标准住宅销售成本 |
| 1 | 2 | 3=1+2 | 4 | 5=3/4 | 6 | 7=5×6 | 8 | 9=5×8 |
| 1 | 1. 取得土地使用权所支付的金额 |  |  |  |  |  |  |  |  |  |
| 2 | 二、开发成本2=3+4+6+7+8+9 |  |  |  |  |  |  |  |  |  |
| 3 | 土地征用及拆迁补偿 |  |  |  |  |  |  |  |  |  |
| 4 | 前期工程费 |  |  |  |  |  |  |  |  |  |
| 5 | 其中：政府代收费用 |  |  |  |  |  |  |  |  |  |
| 6 | 建筑安装工程费 |  |  |  |  |  |  |  |  |  |
| 7 | 基础设施费 |  |  |  |  |  |  |  |  |  |
| 8 | 公共配套设施费 |  |  |  |  |  |  |  |  |  |
| 9 | 开发间接费 |  |  |  |  |  |  |  |  |  |
| 10 | 三、房地产开发费用 |  |  |  |  |  |  |  |  |  |
| 11 | 利息支出 |  |  |  |  |  |  |  |  |  |
| 12 |  |  |  |  |  |  |  |  |  |  |
| 13 | 合计13=1+2+10 |  |  |  |  |  |  |  |  |  |

说明：普通标准住宅和其他类型房屋的销售成本分别计算，分别转入转让土地、其他类型房屋、普通标准住宅的清算鉴证主表中。

1. **与转让土地使用权、销售房地产有关税费审核调整明细表**

填报单位（盖章）： 填表日期： 年 月 日 单位：元

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 纳税人名称（盖章） | | | | 项目： | | | 纳税起止时间 |  |
| 行次 | 税种 |  | 计税、费基数 | | | 应纳税、费金额 | | |
| 账载金额 | 调整数 | 鉴定数 | 账载金额 | 调整数 | 中介审定数 |
| 1 | 2 | 3=1+2 | 4 | 5 | 6=4+5 |
| 1 | 1、营业税 | 土地使用权 |  |  |  |  |  |  |
| 2 | 普通标准住房 |  |  |  |  |  |  |
| 3 | 其他类型房屋 |  |  |  |  |  |  |
| 4 | 本项合计4=1+2+3 | |  |  |  |  |  |  |
| 5 | 2、城市维护建设税 | 土地使用权 |  |  |  |  |  |  |
| 6 | 普通标准住房 |  |  |  |  |  |  |
| 7 | 其他类型房屋 |  |  |  |  |  |  |
| 8 | 本项合计8=5+6+7 | |  |  |  |  |  |  |
| 9 | 3、教育费附加 | 土地使用权 |  |  |  |  |  |  |
| 10 | 普通标准住房 |  |  |  |  |  |  |
| 11 | 其他类型房屋 |  |  |  |  |  |  |
| 12 | 本项合计12=9+10+11 | |  |  |  |  |  |  |
| 13 | 4、其他 | 土地使用权 |  |  |  |  |  |  |
| 14 | 普通标准住房 |  |  |  |  |  |  |
| 15 | 其他类型房屋 |  |  |  |  |  |  |
| 16 | 本项合计16=13+14+15 | |  |  |  |  |  |  |
| 17 | 合计17=4+8+12+16 | |  |  |  |  |  |  |

说明：普通标准住宅和其他类型房屋的销售税金分别计算，分别转入转让土地、其他类型房屋、普通标准住宅的清算鉴证主表中。

1. **土地增值税缴纳情况审核汇总表**

填报单位（盖章）： 填表日期： 年 月 日 单位：元

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 项目名称 |  | | 项目地址 |  | |
| 纳税起止时间 | | | | | |
| 行次 | 税款入库日期 | 缴款书号码 | 金额 | | |
| 账载金额 | 调整数 | 中介鉴定数 |
| 1 | 2 | 3=1+2 |
| 1 |  |  |  |  |  |
| 2 |  |  |  |  |  |
| 3 |  |  |  |  |  |
| 4 |  |  |  |  |  |
| 5 |  |  |  |  |  |
| 6 |  |  |  |  |  |
| 7 |  |  |  |  |  |
| 8 |  |  |  |  |  |
| 9 |  |  |  |  |  |
|  | 合计 |  |  |  |  |

说明：根据实际缴纳的完税凭证录入，多个项目的要附说明，说明合计数中清算项目已缴税款。