



# Wolters Kluwer

## 荷兰威科集团介绍及国际税操作手册

When you have to be right



# 帮助 专业人士

应对  
改变

驱动  
生产力

提高  
效率与产出

# Wolters Kluwer 威科集团

188年历史，泛欧交易所上市，荷兰AEX指标和欧洲100指数成份股



19,000+

全球员工



180+ countries

在40多个国家和地区运营，用户遍布180余个国家和地区



\$5.5 billion

全年营收55亿欧元

## 客户700,000+

- 为全球律师事务所、会计师事务所、公司、政府以及高校的，超过70万名法律、合规、财税，及会计专业人士提供服务
- 帮助专业人士在关键性时刻做业务带来深刻影响的决策

## 威科中国及亚太产品

- 威科先行法律信息库
- 威科先行财税信息库
- 威科先行人力资源信息库
- Asia Tax Planning & Compliance
- Employment Law Asia Pacific
- 香港法律数据库
- 香港财税数据库

## 威科全球产品

- Answerconnect/lnowconnect
- Kluwer全球商事仲裁信息库
- Kluwer全球竞争法信息库
- Kluwer全球知识产权法律信息库
- Kluwer全球税法信息库
- Kluwer国际电子书平台
- 威科美国法律&财税信息库
- 威科欧洲各国法律&财税信息库
- 威科财务，会计与审计管理专家
- Aspen电子图书馆

# CCH Answerconnect 国际税使用说明

CCH International Tax Platform  
Website: [www.answerconnect.cch.com](http://www.answerconnect.cch.com)

登录前页面

Username:

☐ Remember Me

Password:

[Forgot Password?](#)  
[Re-enter email here](#)

Log in

登录后页面

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History Favorites Help

CCH® Answ

Search everything in CCH® AnswerConnect

Q

☒ Open results in a new browser tab

Federal Tax Legislation Highlights

Law, Explanation & Analysis

Federal Tax Reform and Other Developments  
State Tax Legislation and Other Developments  
2018 Federal Tax Legislation

Client Letters

Law Text

Further Consolidated Appropriations Act, 2020 (P.L. 116-94)  
Bills Worth Watching

Joint Committee on Taxation

JCT General Explanation of P.L. 115-97 (Blue Book)

Federal Tax

All Federal Tax

Tax News

Client Impact **NEW**

Further Consolidated Appropriations Act: Beer Wine and Distilled Spirits

Further Consolidated Appropriations Act: Discharge of Mortgage Debt

Further Consolidated Appropriations Act: Energy from Renewable Resources

All News »

Federal & State Highlights

Arkansas—Corporate, Personal Income Taxes: Tax Treatment of Pass-Through Entities Without Arkansas Nexus Discussed

My Favorites

No Favorites yet - click the star icon to save a favorite.

Favc

My History

News: US Considers Exclusions From 25pc Tariff On Chinese Goods

tariff

Laws: Customs and Trade Act of 1990

customs

Internal Revenue Code: Amount of Tax

All History »



# 登录后主要两大使用模块

## *Federal Tax*



### All Federal Tax

IRC, Regs, CCH Explanations, Cases, Pubs, Forms, Tools



### Federal Tax Topics

Everything you need to know on a single page



### US Master Tax Guide®

Helpful and practical guidance on today's federal tax law



Tax Tools



Journals

## *International Tax*



### International Tax Topics

Everything you need to know on a single page



### International Tax Treaties

Taxation agreement information & documents



### Tax Tools

- 美国联邦税可以按照code或是主题查询
- US Master Tax Guide是一本对美国税整体了解的一本“bible”
- 6个Tools是非常好的对比或智能工具

- 国际税可按照国别来查询，请点击 International Tax Topics
- 查询国际条约
- 16个税务智能工具

# International Topics

Search for a topic or country...

JURISDICTION

CATEGORY

A B C D E F G H I J K L M N O P Q R S T U V W X Y Z

 Argentina	 Dubai	 Latvia	 Russia	 Chile	 Indonesia	 Papua New Guinea	 Ukraine
 Armenia	 Ecuador	 Lithuania	 Saudi Arabia	 China	 Iraq	 Peru	 United Kingdom
 Australia	 Egypt	 Luxembourg	 Serbia	 Colombia	 Ireland	 Philippines	 Uruguay
 Austria	 El Salvador	 Malaysia	 Singapore	 Costa Rica	 Israel	 Poland	 Uzbekistan
 Azerbaijan	 Estonia	 Malta	 Slovakia	 Croatia	 Italy	 Portugal	 Venezuela
 Bahrain	 Ethiopia	 Mexico	 Slovenia	 Cyprus	 Japan	 Puerto Rico	 Vietnam
 Bangladesh	 Finland	 Montenegro	 South Africa	 Czech Republic	 Kazakhstan	 Qatar	
 Belgium	 France	 Morocco	 South Korea	 Denmark	 Kuwait	 Romania	
 Bolivia	 Georgia	 Netherlands	 Spain	 Denmark	 Kuwait	 Romania	
 Bosnia and Herzegovina	 Germany	 New Zealand	 Sweden				
 Botswana	 Greece	 Nigeria	 Switzerland				
 Brazil	 Guatemala	 Norway	 Taiwan				
 Brunei	 Hong Kong	 Oman	 Thailand				
 Bulgaria	 Hungary	 Pakistan	 Tunisia				
 Canada	 India	 Panama	 Turkey				
 Canada	 India	 Panama	 Turkey				

- 包括了90多个国家或地区，含12个大主题解读

# 每个国家或地区都包括下面12个主题的详细解读

Australia				Value Added Tax (VAT)		
Base Erosion and Profit Shifting (BEPS)	BEPS Quick Reference BEPS Anti-Avoidance and Revenue Protection Measures Response to the BEPS Action Plan	Outbound Investment	Controlled Foreign Corporation Foreign Branch Income Foreign Source Capital Foreign Source Income Foreign Tax Credits Other Foreign Rules	Withholding Tax	General VAT Information VAT Rates VAT Exemptions Input VAT VAT Special Regimes VAT In Cross Border Transactions VAT Compliance and Procedure VAT Administration How to Register for VAT How to File a VAT Return VAT Deadlines Reference Charts	
Business Formation	Forms of Doing Business Business License and Registration		Status Changes and Liquidations			Reduction in Capital Repurchase of Shares Groups of Companies Liquidation Migration
Capital Gains	Tax Treatment of Gains Tax Treatment of Losses Taxes on Capital		Tax Incentives			Enterprise Zones Research and Development Other Tax Incentives
Corporate Income Tax	Corporate Tax Rates Tax Liability and Sample Calculation Business Income and Expenses Tax Administration	Transfer Pricing	Transfer Pricing Overview General Principles of Transfer Pricing Allowable Transfer Pricing Methods Transfer Pricing Transaction Types Transfer Pricing Documentation Transfer Pricing Administration Advance Pricing Agreements Transfer Pricing and Tax Treaties			
Currency	Foreign Exchange Controls					
Other Taxes	Excise Tax					

# 国家税制解读

## Brazil: Corporate Income Tax: Corporate Tax Rates

Overview

Recommended Topics

Key Primary Sources

Smart Charts

News

Treatment by Country

Forms & Instructions

Curated by CCH Global Content Assets Team

### Corporate Tax Rates

#### Brazilian tax rates

Brazilian taxes have to be paid by individuals and entities as a consequence of taxable events. The corporate income tax (IRPJ) is levied on the net profit of companies. The corporate income tax rates for Brazilian resident companies. Social contribution on net profit (CSLL) is levied at a rate of 9%. The CSLL rate for financial institutions is 15% (20% before 1 January 2019). The CSLL rate for credit cooperatives is 15% (17% before 1 January 2019).

Comment

From 1 March 2020, the CSLL rate for financial institutions will be increased from 15% to 20%.

查看商法及税法原文

查看智能工具及申报表格及说明等

### Top 20 Global Economies by Region

Top 20 Global Economies by Region



Click the Region Banner above for GDP Rank, Country and Data.

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### Brazil Tax Snapshot

TAX AUTHORITY

Ministério da Fazenda  
(Ministry of Finance)

TAX YEAR

January 1- December 31

2019 INCOME TAX RATES

Corporations 4.50%

View tax snapshot »

查看国家税制概览



# 智能工具的应用

## Brazil Corporate Income Tax: Corporate Tax Rates

第一步：点击下面图表

Overview

Recommended Topics

Key Primary Sources

Smart Charts

News

Treatment by Country

Forms & Instructions

Key Primary Sources

Smart Chart  
Global Tax and Commercial  
Laws Smart Chart

Smart Charts

Smart Chart  
Worldwide Tax Rates and  
Answers


查看90多个国家，对于  
200多个常见话题比对工  
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## Global Tax and Commercial Laws

### 1 Select Jurisdiction(s)

✓	✗	
<input type="checkbox"/>		Argentina
<input type="checkbox"/>		Australia
<input type="checkbox"/>		Austria
<input type="checkbox"/>		Bahamas
<input type="checkbox"/>		Barbados
<input type="checkbox"/>		Belgium
<input type="checkbox"/>		Belize
<input type="checkbox"/>		Bermuda
<input type="checkbox"/>		Bolivia
<input type="checkbox"/>		Botswana
<input checked="" type="checkbox"/>		Brazil

# 智能工具的应用

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Global Tax and Commercial Laws

1 Select Jurisdiction(s)

2 Results

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Brazil

Law Type	Citation	Original Language
Tax	National Tax Code	<a href="#">National Tax Code</a>
Tax	General Rules for ISSQN (Municipal Service Taxes)	<a href="#">General Rules for ISSQN (Municipal Service Taxes)</a>
Tax	General Rules for ICMS (State Tax on Circulation of Goods and Services)	<a href="#">General Rules for ICMS (State Tax on Circulation of Goods and Services)</a>
Tax	Regulations for the Tax on Financial Operations	<a href="#">Regulations for the Tax on Financial Operations</a>
Tax	Regulations for the Tax on Industrialized Products	<a href="#">Regulations for the Tax on Industrialized Products</a>
Tax	Law for the Contribution to Funding the Social Security System	<a href="#">Law for the Contribution to Funding the Social Security System</a>
Tax	Law for the Social Integration Program Contribution	

第三步：呈现此国税法及商法法规，点击连接查看原文

## 申报表格及说明查询




# Worldwide Tax Rates and Answers: Forms and Instructions

**1 Select Topics**

+ - X Q

- ☐ Corporate Income Tax
- ☒ Transfer Pricing Forms and Instructions
- ☐ VAT
  - ☐ Form: VAT Return - Current, Translated and Official Language (English)
  - ☐ Form: VAT Return
  - ☐ Form: VAT Return
  - ☐ Instructions: VAT Return - Current, Translated and Official Language (English)
  - ☐ Instructions: VAT Return - Current, Official Language (Non-English)
  - ☐ Instructions: VAT Return - Archive, Translated and Official Language (English)
- ☐ VAT Compliance
- ☐ Withholding Tax Dividend
- ☐ Withholding Tax Interest
- ☐ Withholding Tax Other Income

## 第二步：选择国家或地区

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Worldwide Tax Rates and Answers: Forms and Instructions

CCH® SmartC

1 Select Topics

2 Select Countries

3 Results


✓

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<input type="checkbox"/> Algeria	<input type="checkbox"/> Croatia	<input type="checkbox"/> Italy	<input type="checkbox"/> Puerto Rico
<input type="checkbox"/> Andorra	<input type="checkbox"/> Curaçao	<input type="checkbox"/> Japan	<input type="checkbox"/> Qatar
<input type="checkbox"/> Argentina	<input type="checkbox"/> Cyprus	<input type="checkbox"/> Jersey	<input type="checkbox"/> Romania
<input type="checkbox"/> Armenia	<input type="checkbox"/> Czech Republic	<input type="checkbox"/> Kazakhstan	<input type="checkbox"/> Russia
<input type="checkbox"/> Aruba	<input type="checkbox"/> Denmark	<input type="checkbox"/> Korea	<input type="checkbox"/> Saudi Arabia
<input type="checkbox"/> Australia	<input type="checkbox"/> Dubai	<input type="checkbox"/> Kuwait	<input type="checkbox"/> Serbia
<input type="checkbox"/> Austria	<input type="checkbox"/> Ecuador	<input type="checkbox"/> Labuan	<input type="checkbox"/> Singapore
<input type="checkbox"/> Azerbaijan	<input type="checkbox"/> Egypt	<input type="checkbox"/> Latvia	<input type="checkbox"/> Slovakia
<input type="checkbox"/> Bahamas	<input type="checkbox"/> EL Salvador	<input type="checkbox"/> Liechtenstein	<input type="checkbox"/> Slovenia
<input type="checkbox"/> Bahrain	<input type="checkbox"/> Equatorial Guinea	<input type="checkbox"/> Lithuania	<input type="checkbox"/> South Africa
<input type="checkbox"/> Bangladesh	<input type="checkbox"/> Estonia	<input type="checkbox"/> Luxembourg	<input type="checkbox"/> Spain



# 申报表格及说明查询

 Wolters Kluwer

Worldwide Tax Rates and Answers: Forms and Instructions ⓘ

CCH® Smart Ch

1 Select Topics

2 Select Countries

3 Results

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— VAT > Form: VAT Return - Current, Translated and Official Language (English)

Jurisdiction	Tax Information	Citation
Brazil	Form: VAT Return - Current, Translated and Official Language (English)	<a href="#">VAT Return Form and Instructions, E-Filing Latest Release 2015</a> *This form has been translated into English. Do not file.
Netherlands	Form: VAT Return - Curr	<a href="#">VAT Return Form E-Filing Guide, Latest Release 2019</a>
+ VAT > Form: VAT Return - Current, Official Language (Non-English)		
+ VAT > Form: VAT Return - Archive, Translated and Official Language (English)		
+ VAT > Instructions: VAT Return - Current, Translated and Official Language (English)		
+ VAT > Instructions: VAT Return - Current, Official Language (Non-English)		
+ VAT > Instructions: VAT Return - Archive, Translated and Official Language (English)		

第三步：呈现表格列表，点击连接可以看到申报表格及说明

# 如何订阅国际税讯

第一步：点击任何国际税讯  
进来后，再点Sign Up for  
Daily Tax News

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[Home](#) » [News](#)

## Netherlands To Split Tax Agency

Jan. 15, 2020

International

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benefits...  
general...  
The ref...

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International News

A

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☐ Albania

☐ Algeria

☐ Andean Pact

☐ Andorra

☐ Angola

☐ Anguilla

☐ Antigua and Barbuda

☐ Arab Economic Council

☐ Argentina

☐ Australia

☐ Austria

☐ Azerbaijan

☐ Bangladesh

☐ Barbados

☐ Belarus

☐ Belize

☐ Benelux Group

☐ Benin

International Topics

☐ BEPS

☐ Business Formation

☐ Capital Gains

☐ Corporate Income Tax

☐ Currency

☐ FATCA

☐ Other Taxes

☐ Tax Rates

☐ Transfer Pricing

☐ Treaties

☐ VAT

☐ Withholding Tax

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第二步：可以通过此屏定制  
专属自己的Newsletter

# 税务智能工具推荐-红色部分是实务人士经常使用的

## Federal

[A-LINE-D™](#)

[Bills Worth Watching](#)

[Client Letter Toolkit](#)

[IRC/Multistate Corporate](#)

[Income Tax Comparison](#)

[Smart Charts](#)

[IRC/Multistate Personal](#)

[Income Tax Comparison](#)

[Smart Charts](#)

[Tax Calendar](#)

## International

[BEPS Country Tracking Smart Chart](#)

[BEPS Country-by-Country Reporting Compliance Smart Chart](#)

[Corporate Income/Withholding Tax Calculators](#)

[European Union VAT Registration Number Checker](#)

[Global Tax and Commercial Laws Smart Chart](#)

[Global VAT Rates & Answers Smart Chart](#)

[MLI Provision Applicability](#)

[Multilateral Instrument Tracker](#)

[Permanent Establishment SmartChart](#)

[Tax Treaty Withholding Rate Decision Tool](#)

[Transfer Pricing Limited Income Agreement Smart Chart](#)

[Transfer Pricing Quick-Answers Smart Chart and Forms](#)

[VAT Forms, Instructions and Document Templates](#)

[Worldwide Tax Rates and Answers](#)

[Worldwide Tax Rates and Answers: Corporate Tax and Standard VAT Rates](#)

[Worldwide Tax Rates and Answers: Low-Tax Jurisdictions](#)

## State

[IRC/Multistate](#)

[Corporate](#)

[Income Tax Comparison](#)

[Smart Charts](#)

[IRC/Multistate Personal](#)

[Income Tax Comparison](#)

[Smart Charts](#)



# 国际税收协定

## International Tax Treaties

*Find a tax treaty or model agreement*

 United States ×

and

 Netherlands ×

[Search](#)

[Income tax](#) [Estate/Gift](#) [Shipping/Aircraft](#) [Competent Authority Agreement](#) [Social Security Agreement](#) [FATCA](#)

### CCH Amended Treaties ⓘ

#### Treaty

[Netherlands and United States, IN-FORCE \(1992\) --Latest Amended Version](#)  
[Netherlands and United States, IN-FORCE \(1992\) --Incorporating Protocol #1 and Protocol #2](#)  
[Netherlands and United States, IN-FORCE \(1992\) --Incorporating Protocol #1](#)

### World Tax Treaties ⓘ

#### Protocol

[Netherlands and United States, in-force \(2004\)](#)  
[Netherlands and United States, in-force \(1993\)](#)  
[Netherlands and United States, terminated \(1965\)](#)  
[Netherlands and United States, terminated \(1955\)](#)  
[Netherlands and United States, in-force \(2004\) \(Dutch text\)](#)  
[Netherlands and United States, in-force \(1993\) \(Dutch text\)](#)  
[Netherlands and United States, terminated \(1965\) \(Dutch text\)](#)  
[Netherlands and United States, terminated \(1963\) \(Dutch text\)](#)

1. 首页选择International Tax Treaties;
  2. 选择两个国家;
  3. CCH Amended Treaties是指现行有效的两国之间的协议，多个版本合并而成的;
  4. 还可以快速查看Estate/Gift, Shipping等条款内容;
- 从

## 如何查询塔吉克斯坦、吉尔吉斯斯坦、刚果（金）、哥伦比亚、马其顿、BVI、巴巴多斯、百慕大

第一种方式：在搜索栏直接输入  
“Bermuda Individual Income Tax”或  
“Bermuda Corporate Income Tax”

第二种方式：在工具Tools里面找到“Worldwide Tax Rates & Answers – Low Tax Jurisdictions”可以找到相关地区内容。

Search: bermuda individual... X

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History

Home

bermuda individual income tax

Q

Open results in a new browser tab

AllInternational

Most relevant

Search in results...

DOCUMENT TYPE

All

Topics (7)

Explanations (16)

Tools & Smart Charts

News

Explanation - PwC's Worldwide Individual Tax Summaries

Bermuda, Taxes on personal income

... Since **income taxes** are not imposed on **individuals** in **Bermuda**, **income tax** rates are not relevant in the context of **Bermuda** taxation. For information...

Explanation - PwC's Worldwide Individual Tax Summaries

Bermuda, Income determination

... Since **income taxes** are not imposed on **individuals** in **Bermuda**, income determination is not relevant in the context of **Bermuda** taxation. For information regarding payroll...

Explanation - PwC's Worldwide Individual Tax Summaries

Bermuda, Tax administration

... Since **income taxes** are not imposed on **individuals** in **Bermuda**, tax returns are not required to be completed for **individual income tax** compliance...

Explanation - PwC's Worldwide Individual Tax Summaries

Bermuda, Other tax credits and incentives

... Since **income taxes** are not imposed on **individuals** in **Bermuda**, **Bermuda** offers no specific tax incentives for **individuals**. Contact Scott D. Slater...

Explanation - PwC's Worldwide Individual Tax Summaries

Bermuda, Foreign tax relief and tax treaties

... Since **income taxes** are not imposed on **individuals** in **Bermuda**, foreign tax relief is not relevant in the context of **Bermuda** taxation. Tax treaties See the Other issues...

Explanation - PwC's Worldwide Individual Tax Summaries

Bermuda, Deductions

... Since **income taxes** are not imposed on **individuals** in **Bermuda**, deductions from income are not relevant in the context of **Bermuda** taxation. Contact Scott D. Slater

## Worldwide Tax Rates and Answers: Low-Tax Jurisdictions

### Tax Rates Updated on a Real-Time Basis

## 1 Select Topics

## 2 Select Countries

<input type="checkbox"/> Andorra	<input type="checkbox"/> Bermuda
<input type="checkbox"/> Aruba	<input type="checkbox"/> British Virgin Islands
<input type="checkbox"/> Bahamas	<input type="checkbox"/> Cayman Islands
<input type="checkbox"/> Barbados	<input type="checkbox"/> Cook Islands
<input type="checkbox"/> Belize	<input type="checkbox"/> Curaçao
<input type="checkbox"/> Gibraltar	<input type="checkbox"/> Liechtenstein
<input type="checkbox"/> Guernsey	<input type="checkbox"/> Mauritius
<input type="checkbox"/> Isle of Man	<input type="checkbox"/> Monaco
<input type="checkbox"/> Jersey	<input type="checkbox"/> Turks and Caicos
<input type="checkbox"/> Labuan	<input type="checkbox"/> Vanuatu

# 有问题三种解决方案

- 关于更具体操作指引，可以通过网站上的[Help](#)来查看相关内容
- 可选择当地的Support解决，点击[Phone/chat/email](#)，需要Open a ticket来提交问题。
- 找对接的销售经理

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