**土地增值税纳税申报表（七）**

**（非从事房地产开发的纳税人核定征收适用）**

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 | | | | | |  | | | | | | |
| 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 | | | | | |  | | | | | | |
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| 成新度折扣率 | | | | | | | | | | | | | | | | | | | | | | | 9 | | | | | |  | | | | | | |
| 3.评估费用 | | | | | | | | | | | | | | | | | | | | | | | | | | 10 | | | | | |  | | | | | | |
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| 2.发票加计扣除金额 | | | | | | | | | | | | | | | | | | | | | | | | | | 12 | | | | | |  | | | | | | |
| 其中：房产实际持有年数 | | | | | | | | | | | | | | | | | | | | | | | | | | 13 | | | | | |  | | | | | | |
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| 4.与转让房地产有关的税金等 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | 15 | | | | | |  | | | | | | |
| 其 中 | | 营业税 | | | | | | | | | | | | | | | | | | | | | | | | | | | 16 | | | | | |  | | | | | | |
| 城市维护建设税 | | | | | | | | | | | | | | | | | | | | | | | | | | | 17 | | | | | |  | | | | | | |
| 印花税 | | | | | | | | | | | | | | | | | | | | | | | | | | | 18 | | | | | |  | | | | | | |
| 教育费附加 | | | | | | | | | | | | | | | | | | | | | | | | | | | 19 | | | | | |  | | | | | | |
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| 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 | | | | |  | |

  本表一式两份，一份纳税人留存，一份税务机关留存。

填表说明：

一、适用范围

土地增值税纳税申报表（七）适用于非从事房地产开发的纳税人，清算方式为核定征收时填报。该纳税人应在签订房地产转让合同后的七日内，向房地产所在地主管税务机关填报土地增值税纳税申报表（七）。

土地增值税纳税申报表（七）还适用于以下从事房地产开发的纳税人核定征收时填报：将开发产品转为自用、出租等用途且已达到主管税务机关旧房界定标准后，又将该旧房对外出售的。

纳税人在填报土地增值税纳税申报表（七）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（七）主要项目填表说明

（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：填写纳税人转让的房地产项目全称。

3.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。

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.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。

　 （二）表中项目按税务机关出具的核定文书要求填写。