



买卖生意 财务税务方面需注意的问题

议程

- 买卖公司股份还是资产
- 架构
- 买卖合同的税务审核

买卖公司股份还是资产

- 买卖公司股份
 - 公司所有负债，包括潜在负债，跟随公司变成买方的责任
 - 建议进行财务和税务尽职调查
- 买卖资产
 - 买方基本不承担之前生意的债务
 - 仍然建议财务尽职调查
 - 也许不需要税务尽职调查但需要会计师对买价分配和GST提出建议
- 尽职调查
 - 在无条件前进行

买卖公司股份

- 税务亏损和配税-股东变更会否造成税务亏损和配税的损失？
 - 需考虑之前的股东变动
 - 股东变更之前做规划（而不是之后）

买卖资产

- 买价分配 – 固定资产, 存货, 无形资产, 土地, 商誉
- 应收账款
- 员工休假计提
- 商品服务税
 - 资产是否包括土地所有权或使用权
 - 持续经营(不建议)

架构

- 融资架构
- 投资架构
- 居民/非居民股东
- 关联人交易（管理费，特许权使用费）
- 资本回流
- 公司，有限合伙，信托，LTC
- 税务集团（所得税集团，商品服务税集团）



审阅买卖合同

- 为什么需要会计师审阅买卖合同?
- 主要问题
- 其他问题



为什么要会计师审阅买卖合同？

对买方来说：保护买方不承担不必要的负债

对卖方来说：尽量减少责任

主要审阅的问题

- 相关条目的定义
- 赔偿/担保
- 赔偿（税务调查由谁负责）
- 最低价条款
- 商品服务税
- 报税由谁负责/信息提供

其他考虑

- 买卖生意所产生的费用是否能做税务抵扣/GST 部分是否能退回
- 购买后
 - 实体合并
 - 财税合并

问答



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