

CHINA BUSINESS & TAXES

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Doing business in China has never been more straightforward. Those within China are looking, increasingly, for investments and openings overseas, while foreign businesses seek a share of China's rapidly expanding market. The potential is enormous but, even so, there are perils and pitfalls especially for the unwary and those not properly advised.

HLB Hodgson Impey Cheng Taxation Services Ltd has a wealth of experience to guide you through all the stages. Business people within China may be seeking to raise capital through overseas bank loans, private investors, or an Initial Public Offering (IPO) in New York, London, Hong Kong etc. From overseas, other business people seek market intelligence on developments inside China and, from there, require assistance with setting up local companies, exploring the possibilities of joint-ventures, ensuring the bureaucracy works for you and not against you, locating factory and office premises at reasonable prices, and ensuring proper monitoring of local operations.

So, whether you are a local entrepreneur in Shanghai or a firm from Chicago, we are there to support you every step of the way.

WHAT WE OFFER

We can, and do, offer assistance on anything from initial market research of the China market, through to setting up a mainland office: or oversee fund-raising efforts for Chinese firms in foreign markets while advising on how to improve the management and control systems demanded by overseas investors. For those outside China, we can help with:

- Locating joint-venture partners
- Locating possible factory and business premises in China
- Assisting with China tax and legislation matters
- Arranging audits of local operation in China
- Due diligence concerning potential customers and/or suppliers
- Recruitment of key personnel to work in China
- Installing proper financial control inside China operations

For Mainland clients we are often called upon to examine internal management and reporting systems prior to the seeking of funds from overseas:

- Locate and assist with fund-raising in global capital markets
- Initiate modern control and monitoring systems for finance, inventory, sales, etc
- Improve management reporting techniques
- Locate possible joint-venture partners and business premises through our global associates

THE HONG KONG ADVANTAGE

Although business is conducted increasingly direct with China, Hong Kong remains an ideal base for many overseas companies seeking to do business in China. This is because Hong Kong's commercial foundations are based upon a clearly-defined rule of law that closely resembles the UK-system. Furthermore, China has signed a comprehensive double taxation agreement with Hong Kong. There are very few restrictions on setting up a company in Hong Kong; taxation rates are extremely low; the system operates in a totally transparent manner, and foreigners are on an equal-footing with local people in all respects.

Added to which Hong Kong professional firms adhere to recognised international standards, and English is in common use both formally and informally.

THE HLB HODGSON IMPEY CHENG GROUP ADVANTAGE

As a division of the HLB Hodgson Impey Cheng Group, a firm of Certified Public Accountants, Consultants and Business Advisers, we can offer a formidable range of additional professional services. HLB Hodgson Impey Cheng has a history in Hong Kong of over 60 years.

Our association with HLB International provides access to first class audit, tax and advisory services globally. HLB International, a world-wide network of independent professional accounting firms and business advisers, is represented in over 100 countries and 450 offices, covering every major jurisdiction and offering a service truly 'Global in reach – Local in touch'.

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國

在中国营商空前简单。物色海外投资及拓展机会的国内公司日益增加；而外国公司亦希望在急进扩张的中国市场分一杯羹。尽管潜力庞大，但对于警觉不足及未适当获取专业意见的人士，在中国营商存在不少风险及隐忧。

HLB 国卫税务有限公司拥有丰富经验，可引领您顺利完成每个发展里程。中国商界人士或会透过海外银行贷款、私人投资者或寻求在纽约、伦敦、香港等地进行首次公开招股进行集资。海外商界则会寻求开拓中国内地市场的讯息，借助设立当地公司，探讨成立合营企业的可能性，确保官方为您服务而非给您麻烦，以合理代价选取工厂及写字楼物业，并确保能妥善监督当地营运。

因此，不论您是上海的企业家抑或芝加哥的商行，我们在任何阶段均可助您稳步前进。

服务范围涵盖

由中国市场初步市场研究开始，以至设立国内办事处，或在海外市场为中国公司监控集资事务，并就遵照海外投资者要求提升管理及控制系统提供建议，我们均能给予援助。对于中国境外公司，我们能协助：

- 物色合资企业夥伴
- 在中国物色适用的厂房及商业办事处
- 协助处理中国税务及法律事宜
- 安排审查内地的企业及业务
- 详细调查有潜质的顾客及/或供应商
- 招聘在内地工作的主要员工
- 为中国经营业务设置恰当的财务控制

对于国内客户，我们寻求于海外集资会先了解其内部管理及申报系统，然后才协助他们：

- 寻求在全球资本市场集资并加以协助
- 施行财务、存货、销售等现代化监管系统
- 改善管理报告技巧
- 透过我们的环球联系网络，选定有潜质的合资夥伴及合适的商用物业

香港的优势

中国在对外经济贸易上不断增长，不少海外公司都喜欢借助香港的优势，以香港为基础，作为进军中国大门的理想踏脚石。香港的商业建基于明确清晰的法治制度，大致体制与英国法律相若。此外，中国与香港已签订全面性避免双重征税协定。基本上，在香港成立公司并无重大限制，而且税率偏低，加上行政管治全面透明，更让海外与本地人士在各方面均享有同样的待遇。

再者，香港的专业机构均使用国际认可的标准，加上英语在香港是通用的官方及非官方语言，香港诚然汇聚多项过人优点。

本集团胜人一筹的优越条件

我们为 HLB 国卫会计师事务所集团的其中一个部门，集团中荟集不少执业会计师、顾问及业务谘询顾问。所以，我们有足够能力为客户提供各种卓越的专业服务。HLB 国卫会计师事务所是 HLB 浩信国际旗下会计师事务所及业务顾问成员公司，在香港有超过六十年历史。

HLB 国卫会计师事务所为全球客户提供优质审计、税务及谘询服务。HLB 浩信国际业务遍布全球百多个国家合共四百五十多个办事处，涵盖所有主要司法管辖区，所提供的服务能真正贯彻「环球网络，地区优势」这个口号。