

Rödl & Partner

**BROADENING
HORIZONS**

P.R. CHINA AND HONG KONG (S.A.R.)



Broadening horizons

“The continuous interest for new things is important to allow us to overcome challenges in the best possible way. With curiosity and an innovative perception, we create forward-looking solutions.”

Rödl & Partner

About us in China and Hong Kong (S.A.R.)

China – the Middle Kingdom – is the most populous country in the world and the central junction point of Asia bordering 14 neighbor countries. China stands out with its diversity: rural regions contrast continuously growing metropolises, agricultural products compete with ultra-modern industry products.

China's economy is shaped by its dynamic and has developed rapidly during the past years, thanks to the reorientation from planned economy to market economy. At the same time, its globally connected market provides the best conditions for doing business in China.

BEIJING

Beijing, capital of the People's Republic of China, is the politic, economic and social center of the country. Important industries are the chemical industry, engineering, the steel manufacturing as well as the automotive, and the construction industry thrives in particular.

GUANGZHOU

Guangzhou is the capital of the southern province of Guangdong. It was one of the first cities in China to open up to foreign trade and investment. In this region, also known as the world's factory, approximately one third of the Chinese export goods are manufactured. The province of Guangdong borders with Hong Kong. Over the past few years, especially the service sector has witnessed strong growth.

SHANGHAI

The port city of Shanghai is the junction for western investment in China and the national financial center. It is also one of the biggest cities in China. Since August 2015 the financial district Pudong has a new attraction the Shanghai Tower which is more than 100 meters higher than the Shanghai World Financial Center. With its 632 meters the Shanghai Tower is the highest skyscraper in China and second highest in the world. The magnetic monorail – the Maglev Shanghai is still another unique feature. Being a popular development center for bio-, IT- and micro-electronics, Shanghai is also home to numerous international financial institutions.

TAICANG

Taicang is located in Jiangsu province, on the northwestern border of Shanghai. With its size of just about 823 km² and 900.000 inhabitants Taicang is a comparatively small Chinese city. Nevertheless, with an economic growth of 7.1 percent in 2015, a business- and innovation-friendly climate as well as a progressive infrastructure, the city has become one of the most attractive places for foreign investment in East China. In particular, Taicang has gained strong reputation among German midmarket companies, of which approximately 250 have already settled here.

HONG KONG (S.A.R.)

As Special Administration Region of the People's Republic of China, Hong Kong has to date independent control of the customs- and tax policies as well as the financial and economic system. Covering an area of about 1,000 square kilometers, the metropolis of Hong Kong increasingly develops into being the financial center of the whole Asian region.

In our offices in Guangzhou, Beijing, Shanghai, Taicang and Hong Kong, multilingual specialists for foreign investment in China and Hong Kong work together and provide integrated consulting services on issues in the fields of legal, tax, accounting and audit.



Our Services

In our subsidiaries in Guangzhou, Beijing, Shanghai, Taicang and Hong Kong, we provide the following consulting services:

LEGAL ADVISORY SERVICES

- Corporate law
- Establishment of subsidiaries, representative offices and branches
- Joint ventures, Mergers & Acquisitions (M&A)
- Due diligence
- Mergers, spin-offs, conversions
- Commercial- and customs law
- Intellectual property rights: patents, trademarks, copyright, know-how and licensing
- Special Economic Zones, investment contracts
- Strategic industries, foreign investment and foreign exchange regulations
- General and special contract law and business law for investments
- Competition law and antitrust law
- Employment law and visa regulations
- Staff dispatch
- Procedural and arbitration law
- Commercial criminal law
- Liquidations and bankruptcy law
- Construction law and real estate, establishing production facilities (Greenfield / Brownfield), environmental law

TAX ADVISORY SERVICES

Tax Structuring / International Tax Law

- Tax-optimized project structuring
- Tax structuring / optimization of corporate and group structures
- Tax due diligence
- Tax consulting for M&A transactions
- Tax issues related to corporate conversions

Ongoing Tax Consulting

- Tax advice regarding the purchase of real estate
- Tax advice regarding financing
- Taxation of permanent establishments
- Support of tax audits
- Transfer pricing
- Tax advice regarding the establishment of sales channels and production sites
- Tax-compliance

AUDIT AND ACCOUNTING

- Statutory and voluntary audit of annual and group financial statements from corporations and partnerships according to Chinese, German and international (Chinese GAAP / HGB / IFRS / US-GAAP) accounting standards
- Statutory and voluntary special audits
- Financial due diligence
- Company valuation
- Supervision of the introduction of new accounting systems

BUSINESS PROCESS OUTSOURCING

External accounting

- Ongoing bookkeeping: balance sheet and financial statements according to Chinese GAAP, payment settlements, document management
- Salary bookkeeping: staff administration, tax and social security declaration
- Preparation of annual financial statements according to national and international accounting standards
- Special, interim and group financial statements

Internal accounting

- Controlling and management information systems
- Ongoing internal reporting, outsourcing of functions from internal review
- Budget planning and controlling, financial analysis





About us

As attorneys, tax advisers, management and IT consultants and auditors, we are present with 109 own offices in 49 countries. Worldwide, our clients trust our 5,120 colleagues.

The history of Rödl & Partner goes back to its foundation as a solo practice in 1977 in Nuremberg. Our aspiration to be on hand wherever our internationally-active clients are led to the establishment of our first, own offices, commencing with Central and Eastern Europe in 1991. Alongside market entry in Asia in 1994, the opening of offices in further strategic locations followed, in Western and Northern Europe in 1998, USA in 2000, South America in 2005 and Africa in 2008.

Our success has always been based on the success of our German clients: Rödl & Partner is always there where its clients see the potential for their business engagement. Rather than create an artificial network of franchises or affiliates, we have chosen to set up our own offices and rely on close, multidisciplinary and cross-border collaboration among our colleagues. As a result, Rödl & Partner stands for international expertise from a single source.

Our conviction is driven by our entrepreneurial spirit that we share with many, but especially German family-owned companies. They appreciate personal service and value an advisor they see eye to eye with.

Our 'one face to the client' approach sets us apart from the rest. Our clients have a designated contact person who ensures that the complete range of Rödl & Partner services is optimally employed to the client's benefit. The 'caring partner' is always close at hand; they identify the client's needs and points to be resolved. The 'caring partner' is naturally also the main contact person in critical situations.

We also stand out through our corporate philosophy and client care, which is based on mutual trust and long-term orientation. We rely on renowned specialists who think in an interdisciplinary manner, since the needs and projects of our clients cannot be separated into individual professional disciplines. Our one-stop-shop concept is based on a balance of expertise across the individual service lines, combining them seamlessly in multidisciplinary teams.

WHAT SETS US APART

Rödl & Partner is not a collection of accountants, auditors, attorneys, management and tax consultants working in parallel. We work together, closely interlinked across all service lines. We think from a market perspective, from a client's perspective, where a project team possesses all the capabilities to be successful and to realise the client's goals.

Our interdisciplinary approach is not unique, nor is our global reach or our particularly strong presence among family businesses. It is the combination that cannot be found anywhere else – a firm that is devoted to comprehensively supporting German businesses, wherever in the world they might be.

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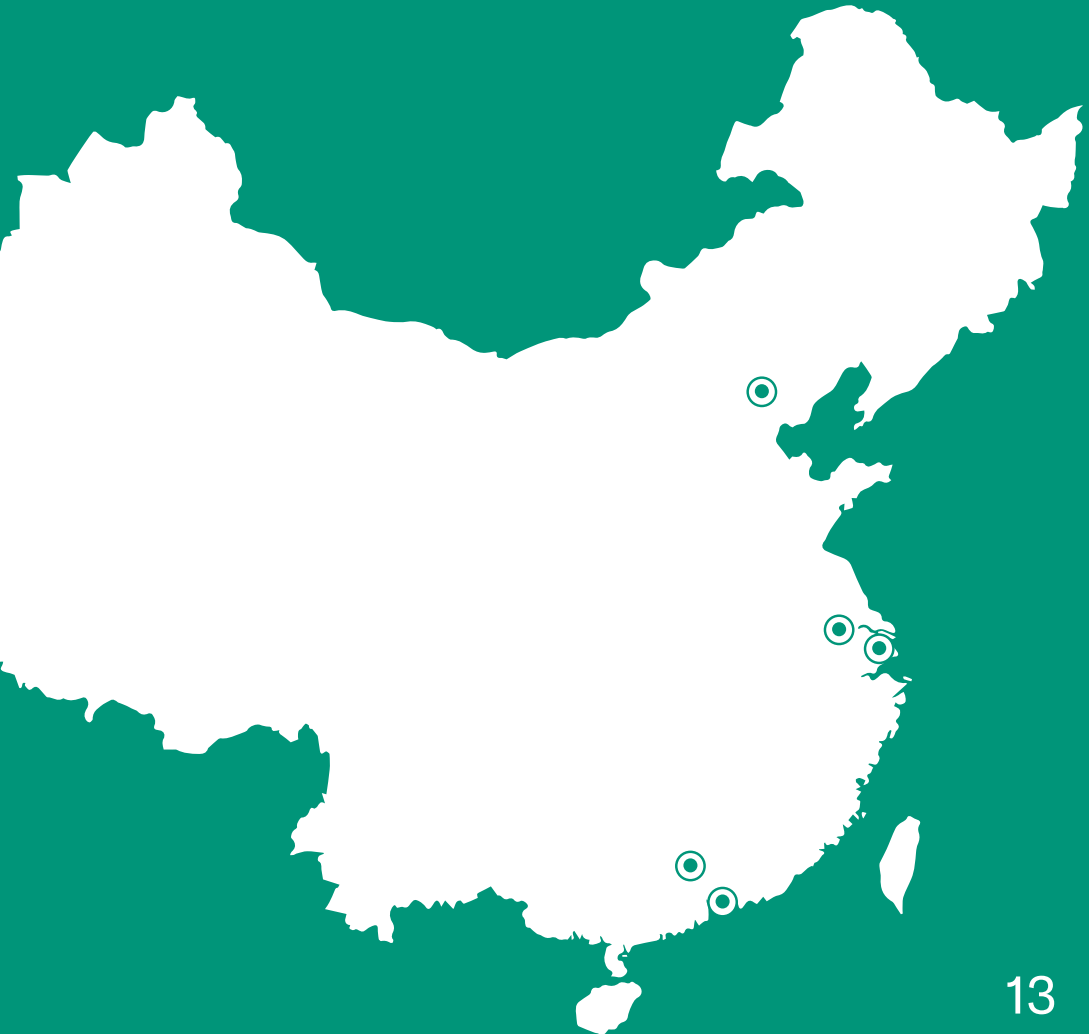


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