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主办 presents



在欧洲经商 – 策略和机遇

Doing Business in Europe – Strategies and Opportunities

以具体商业案例分析为基础的特制培训课程

A Tailor-Made Training Course Based on a Concrete Approach through a Business Case

上海

2006年12月4日

Shanghai

December 4, 2006

上海国际经济技术协会

上海江宁路445号时美大厦6楼b座

SAIETC

6/b, 445 Jiangning Road, Shanghai

关于课程

About the Course

概述

中国商务越来越多地着眼于在欧洲扩展业务。一些欧洲国家是中国投资者的首选目的地。

海外投资的主要驱动力是加强和拓展分销网络，获取相对于其国际竞争对手的比较优势，并且获得管理技术、自然资源、高科技知识、品牌和知识产权。提高生产能力在这些最重要原因中居末位。

在本课程中，我们将介绍一个关于中国公司在欧洲海外投资的商业案例。该案例将会在三个不同的会议组中从三个不同角度被强调。这三个不同的角度分别为（1）公司/金融和规章，（2）国际税务规划和（3）关税、增值税与国际贸易。本研讨会将不仅着眼于对欧洲投资的探讨，关于中国海外投资的一般规则框架也将被进一步深入讨论。

与会人员可以分小组出席以上提到的每一个角度进行开放式讨论。每一个角度将被讨论三次（三小组会议）。本研讨会是免费的。

谁适合与会

考虑海外投资和/或扩展业务的中国国内企业的执行官、财务官、法律顾问和主要业务经理。

Description

Chinese businesses are still increasingly looking to expand in Europe. Several European countries are at the tail end of top destinations for Chinese investors.

The main driving force for investing abroad is to strengthen and to expand the distribution network, followed by the wish to gain an advantage over international competitors and to acquire management expertise, natural riches, high-tech knowledge, quality brands and intellectual property. Increasing manufacturing capacity features last on the list of the most important reasons.

During this course a business case of a Chinese company going overseas to Europe is presented. The case will be highlighted from three different perspectives during three separate sessions. The perspectives will be (1) Corporate/ financial law and regulatory, (2) International tax planning and (3) Customs, VAT and International trade. Not only European aspects shall be discussed, the general regulatory framework in China for these overseas investments will be highlighted.

Small groups will be able to attend each of these perspectives which will be open for direct discussions. Each perspective will be given three times (three sessions). This course is free of charge.

Who Should Attend

Executives, financial officers, legal counsels and key business managers of domestic enterprises and businesses contemplating investment and/or expansion of operations abroad.

程序 Programme

- 签到 08:30
- 致欢迎词及主席介绍演讲人 08:50
- 第一组会议： 09:00 to 09:45
 - 角度一
 - 角度二
 - 角度三
- 第二组会议： 10:00 to 10:45
 - 角度一
 - 角度二
 - 角度三
- 第三组会议： 11:00 to 11:45
 - 角度一
 - 角度二
 - 角度三
- 综合结论——结束（全部课程）
12:00 to 12:30
- 午餐，由 Loyens & Loeff 赞助

课程概析

商业案例将着眼于三个不同的角度：

角度一：公司/金融/规章

我们将讨论中国公司在欧洲经营业务和投资所应该了解的所有关键法律问题。会议也将对并购、融资和规制性事务做出指导。我们也将重点强调对海外拓展起重要作用的中国国内法律和规则。

我们将讨论以下问题：

- 资产收购-股份收购
- 定位适合的本地合作伙伴——在欧洲建立合营企业
- 为您在欧洲的投资集资

- Registration: 08:30
- Welcome and Introduction of the speakers by the president: 08:50
- Session 1: 09:00 to 09:45
 - Perspective 1
 - Perspective 2
 - Perspective 3
- Session 2: 10:00 to 10:45
 - Perspective 1
 - Perspective 2
 - Perspective 3
- Session 3: 11:00 to 11:45
 - Perspective 1
 - Perspective 2
 - Perspective 3
- General conclusions – closing (full course):
12:00 to 12:30
- Lunch, sponsored by Loyens & Loeff

Analysis of the Course

The business case will be highlighted from three different perspectives :

Perspective 1: Corporate / Financial / Regulatory – point of view

We will discuss all key legal aspects that a Chinese company should be aware of when doing business and investing in Europe. It will also provide guidance in relation to mergers and acquisitions, financing and regulatory matters in Europe. We will also highlight the most important Chinese domestic legal and regulatory topics important for expanding overseas.

We will address a.o. the following issues:

- Asset deal – share deal
- Finding an appropriate local partner – establishment of Joint Venture in Europe
- Raising funds for your investments in the EU

程序 Programme

- 知识产权：在欧洲保护您的知识产权
- 在欧洲雇佣中国员工

角度二：国际税务规划

一个适当的税务规划可以增加您的收入。因此，在欧洲经营业务之前，中国公司应该考虑在欧洲可能遇到的各种税务问题。尤其重要的是各欧洲国家可能提供的税收优惠之间的差别，特别是在控股业务、贸易结构和融资支持领域。

我们将讨论以下问题：

- 在欧洲投资时的税务优化：隐患和机遇
- 有效率的税务结构：通过有效率的税务结构组建您的投资计划；香港作为国际通途
- 贸易活动：在最有利的司法辖区享有特别的优惠
- 融资活动：通过有效率的税务结构（比利时、卢森堡和其它机会）为您的业务提供适合的融资

角度三：关税、增值税和国际贸易

您的公司将自中国向欧盟出口货物。我们将讨论在欧洲进口货物或提供服务时必须考虑的有关欧洲关税、增值税和国际贸易的关键问题。我们也将对以上问题与中国体系的关键原则进行比较。

我们将讨论以下问题：

- 欧盟-中国贸易政策和贸易措施（其中的特惠制度、反倾销权利、配额等等）
- 自中国出口您的货物至欧盟（和中国增值税体系相比的欧盟增值税体系的基本特点）
- 在欧盟进口您的货物：增值税和关税优化机制

- Intellectual property: protecting your IP rights in the EU
- Employment of Chinese workers in the EU

Perspective 2: International tax planning – point of view

An appropriate tax planning increases your income. Therefore, before doing business in Europe, Chinese companies ought to consider the different tax issues they may encounter in the EU. What is particularly important is the difference between EU countries and the tax incentives they may offer, especially in the field of holding activities, trading structures and financing support.

We will discuss the following topics and issues:

- Tax optimisation when investing in Europe: pitfalls and opportunities
- Efficient tax structuring: structuring your investment through an efficient tax structure. Hong Kong as the international gateway
- Trading activities: enjoying specific benefits in the most favourable jurisdictions
- Financing activities : providing appropriate financing to your businesses in a tax-efficient manner (Belgium, Luxembourg, other opportunities)

Perspective 3: Customs, VAT and trade – point of view

Your company will export goods from China to the European Union. We will discuss the key European Customs, VAT and trade issues that will have to be taken into account when importing goods or supplying services in Europe. This involves comparing them with the key principles of the Chinese system.

We will discuss the following topics and issues:

- EU - China trade policy and trade measures (a.o. preferential regimes, anti-dumping rights, quotas, ...)
- Exporting your goods from China to the EU (basic features of the EU VAT system compared with the Chinese VAT system)
- Importing your goods in the EU: VAT & Customs optimisation schemes

关于上海国际经济技术合作协会

About SAIETC

上海国际经济技术合作协会

上海国际经济技术合作协会成立于 1994 年，其宗旨是促进国际和国内工程和设计咨询行业的交流与合作、促进对外投资、促进对外人力资源交流与合作、和促进先进技术和成套设备交流与合作。协会由 160 家从事国际工程承包、设计咨询、劳务输出及其他国际经济技术合作业务的企业和相关组织成立的行业协会。其成员包括上海市相关行业的众多知名公司。会员单位的业务范围涵盖土木、供水、环保、交通、电力、石化、电子通讯工程和国际劳务合作等领域，具有较强的工程咨询、可行性研究、勘测设计和施工管理能力，可向国内外客户提供成套设备、安装调试、生产指导、经营管理、技术转让、劳务输出及总承包等服务。

SAIETC

Founded in 1994, with 160 members, Shanghai Association of International Economic & Technological Cooperation is voluntarily formed by outstanding local enterprises engaged in international economic and technical cooperation, such as international construction contracting, design and engineering consultation, human resource cooperation, foreign direct investment, etc. The members also include key manufacturers of complete plants and some well-known foreign enterprises in the circle.

Since the foundation of our association, we have been working in promoting the exchange cooperation of project contracting and designing home and abroad, two-way investment, as well as exchanges and cooperation of international human resources, and advanced technology and complete sets of equipment.

关于隆路律师事务所

About Loyens & Loeff

隆路律师事务所

隆路律师事务所是一家独立的、提供全面法律服务的律师事务所，并拥有一体化的企业法律及税务执业部门。该事务所在国际性和欧盟业务上拥有雄厚实力，并聘有超过 700 名律师在其位于荷兰、比利时和卢森堡的 7 个本土办事处及位于世界主要金融中心的 10 个办事处工作。隆路律师事务所的律师、税务律师和民法公证人在该事务所内均担任同等重要的角色。来自不同领域的专家在同一事务所内互相合作，以维护客户的利益。

隆路律师事务所的专业知识跨越不同的地域界限。为了满足国际间对法律顾问服务的需求，隆路律师事务所与欧洲、美国及多个亚洲国家的知名律师事务所及税务机构保持密切的关系。因此，该律师事务所可以在世界各地向其客户提供一流的法律顾问服务，并且能够有效地为国内外的各类项目设计构架及进行监督。该事务所因而成为经营国际业务的大中型企业、银行和其它金融机构的合理选择。按 Chambers and Partners Publishing 进行的一次客户调查显示，隆路律师事务所被命名为 2004 年荷兰、比利时及卢森堡最佳律师事务所。2005 年 Chambers 将隆路律师事务所评为‘荷兰顶尖律师事务所’和‘比利时和卢森堡三大税务律师事务所之一’。隆路律师事务所还被《国际税务评论》(International Tax Review) 誉为‘2005 年荷兰税务律师事务所’。

隆路律师事务所的主要业务范围包括并购、重组、首次公开募股、结构性及项目融资、租赁交易及知识产权所涉及的税务及法律事宜。

Loyens & Loeff

Loyens & Loeff is an independent full service law firm with integrated corporate law and tax practices. The firm has a strong international and EU focus with over 700 lawyers working across its 7 home offices in the Netherlands, Belgium and Luxembourg and 10 offices in the world's major financial centres. Loyens & Loeff is a firm wherein lawyers, tax lawyers and civil law notaries play equal roles. The collaboration between the various specialists within one office works to the client's advantage.

Loyens & Loeff's expertise stretches across borders. In order to satisfy the international demand for advisory services, Loyens & Loeff maintains intensive relationships with prominent law and tax firms in Europe, the United States and various Asian countries. In this way, the firm offers its clients top-level advice worldwide and is capable of effectively structuring and supervising both domestic and foreign matters. As such, the firm is the logical choice for large and medium-size enterprises, banks and other financial institutions, operating internationally. Loyens & Loeff was named the best law firm of 2004 for the Netherlands, Belgium and Luxembourg, according to a client survey performed by Chambers and Partners Publishing. 2005 Chambers named Loyens & Loeff 'Top tax firm in the Netherlands' and 'one of the three top tax firms in Belgium and Luxembourg'. Loyens & Loeff was also acclaimed 'Dutch tax firm of the year 2005' by International Tax Review.

Loyens & Loeff's primary expertise covers both the tax and legal aspects, amongst others, of mergers & acquisitions, restructurings, IPOs, structured and project financing, leasing transactions and intellectual property rights.

主持 President



Pieter De Ridder- 国际税务顾问和 Loyens & Loeff (新加坡) 合伙人 **Pieter De Ridder – International Tax Advisor and Partner of Loyens & Loeff (Singapore)**

Pieter 是国际财经协会 (IFA) 新加坡分会的董事局成员, 也是太平洋律师协会 (IPBA) 税务委员会副主席。Pieter 是国际财经文件管理局编辑委员会 (International Bureau of Fiscal Documentation) 成员, 在税务事项方面著作甚丰。他经常就亚洲税务问题在会议上发表演讲。

Pieter is a board member of the Singapore branch of the IFA (International Fiscal Association) as well as a vice chair of the Tax Committee of the Inter Pacific Bar Association (IPBA). Pieter is a member on the board of editors of the International Bureau of Fiscal Documentation and has written widely on taxation matters. He is a frequent speaker at conferences on Asian taxation.

演讲人 Speakers



Jan-Willem van Rooij 律师 – Loyens & Loeff (鹿特丹) – Jan-Willem van Rooij- Lawyer – Loyens & Loeff (Rotterdam)

Jan-Willem van Rooij is a member of the practice group Corporate Law of Loyens & Loeff N.V. and is currently based in Rotterdam (the Netherlands). He focuses his practice on national and international mergers and acquisitions, joint ventures, corporate restructurings, offerings of securities and compliance. Before Jan-Willem joined Loyens & Loeff N.V., he was employed by an international bank. Jan-Willem is a member of the Dutch Bar Association, the international association of young lawyers (Association Internationale des Jeunes Avocats - AIJA), the Foundation for Corporate Law and the Foundation Corporate Litigation.

Jan-Willem van Rooij 是 Loyens&Loeff N.V. 公司业务组成员, 目前在荷兰鹿特丹办公室工作。他主要致力于国内和国际并购、合营企业、公司重组、证券出售和合规。Jan-Willem 加入 Loyens&Loeff 之前在一家国际银行工作。Jan-Willem 是荷兰律师协会和国际青年律师协会会员, 也是公司法基金会和公司诉讼基金会成员。



Olivier Willez- 律师 - Loyens (布鲁塞尔) – Olivier Willez - Lawyer - Loyens (Brussels)

Olivier Willez 律师擅长处理国际和欧洲税法事务, 特别是公司税务问题, 例如并购、公司重组、调拨定价、双重征税计划、控股、与税务机构谈判和结构性融资。他也就房地产和遗产规划为个人税务优化提供咨询。Olivier 定期发表有关税务问题的文章, 并且经常就税务问题在各种研讨会和会议上演讲。他是布鲁塞尔律师协会和太平洋律师协会会员。他也是国际青年律师协会会员。

Olivier Willez specialises in international and European tax law matters. He is particularly involved in corporate tax issues including mergers and acquisitions, corporate restructuring, transfer pricing, double taxation arrangements, holdings, negotiations with tax authorities and structured financing. He also advises individuals on tax optimisation of their estate and inheritance planning.

Olivier publishes regularly on tax-related subjects and frequently speaks on tax matters at conferences and seminars. He is a member of the Brussels Bar and of the Inter Pacific Bar Association (IPBA). He is also a member of the international association of young lawyers (Association Internationale des Jeunes Avocats - AIJA).



Bert Gevers- 律师 - Loyens (布鲁塞尔) – Bert Gevers - Lawyer - Loyens (Brussels)

Bert Gevers 在税务、仓储和货物的国际流通方面提供咨询。鉴于他在国内程序方面的专长, 他已经成为 Loyens & Loeff 荷比卢公司业务扩展中不可或缺的专家。他的专业领域是关税及与国际贸易有关的问题例如海关作价、合规问题、原产地、节约关税设计、归类、消费税和增值税。他目前被外派到新加坡办公室, 为至欧洲经营业务的亚洲公司提供咨询服务。

Bert Gevers advises in the area of tax representation, warehousing and international traffic of goods. With his specific knowledge on domestic procedures, he has become a true expert, playing a part in the corporate Benelux challenge of Loyens & Loeff. Customs and international trade-related matters such as customs valuation, compliance issues, origin, duty saving scenarios, classification, excise duties and VAT are his areas of expertise. Bert is currently doing a secondment in the Singapore office from where he advises Asian companies doing business in Europe.

登记 Registration

请您在下列您希望参加的会议小组和角度前的空格中打钩，并填妥本表格，在2006年12月1日前送至下列联系人
Please check the session(s) and perspective(s) you wish to attend, kindly complete and return this form by 1 December, 2006 to

上海国际经济技术合作协会

SAIETC

联系人：孙璐女士或范宇同女士

contact person: Sharon Sun or Alicia Fan

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传真：021-62724780

fax: 021-62724780

以下三个角度将被讨论三次。如果您希望参加全部三个角度的讨论（强烈推荐），您可以通过参加全部三组会议达到此目的。（例如：于09:00参加公司/金融和规章会议组—在会议组1，角度1前打钩；于10:00参加国际税务规划会议组—在会议组2，角度2前打钩；于11:00参加关税、增值税和贸易会议组—在会议组3，角度3前打钩）

The three perspectives will be dealt with three times. If you wish to attend all three perspectives (which is highly recommended), you can do so by participating in all three sessions. (For example: Corporate / Financial / Regulatory – point of view at 09:00 – cross session 1, perspective 1, International tax planning – point of view at 10:00 – cross session 2, perspective 2, Customs, VAT and trade – point of view at 11:00 – cross session 3, perspective 3)

会议组1 Session 1: 9:00 to 9:45

角度1 公司/金融和规章 Perspective 1 Corporate/financial law and regulatory

角度2 国际税务规划 Perspective 2 International tax planning

角度3 关税、增值税与国际贸易 Perspective 3 Customs, VAT and International trade

会议组2 Session 2: 10:00 to 10:45

角度1 公司/金融和规章 Perspective 1 Corporate/financial law and regulatory

角度2 国际税务规划 Perspective 2 International tax planning

角度3 关税、增值税与国际贸易 Perspective 3 Customs, VAT and International trade

会议组3 Session 3: 11:00 to 11:45

角度1 公司/金融和规章 Perspective 1 Corporate/financial law and regulatory

角度2 国际税务规划 Perspective 2 International tax planning

角度3 关税、增值税与国际贸易 Perspective 3 Customs, VAT and International trade

本人不能登记出席《在欧洲经营业务——策略和机会》研讨会，但本人希望收到在研讨会上派发的材料。

I am unable to register for 'Doing business in Europe - Strategies and Opportunities', however, I would like to receive the written materials provided at this seminar.

请将本人的姓名加入日后举行的研讨会 / 会议名单。

Please include my name on the mailing list for future seminars or conferences.

出席本研讨会免交任何费用。我们将提供中文同声翻译。

Attendance is free of charge. Simultaneous translation in Chinese will be provided.

称谓 Title

先生 Mr. 女士 Ms. 姓 Last Name:

名 First Name:

职务 Position:

部门 Department

公司 Company:

地址 Address:

电话 Telephone:

传真 Fax:

电邮 E-mail: