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# 中国企业投资英国指南

## Investing in the UK.

A guide for Chinese Businesses

中英建立贸易关系 50 周年纪念

50th Anniversary of UK-China trade relations

第三版 - Third edition

中国经济出版社

审计·税务·企业管理咨询·企业财务  
Audit·Tax·Consulting·Corporate Finance.

UK  
TRADE &  
INVESTMENT



中國銀行  
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英国德勤在英国主要专业服务公司中是成长最快的，在各地设有21个办事处，全国雇员超过1万人，2002-2003年的收费收入为12.28亿英镑。英国德勤是德勤的成员公司。德勤本身是一家瑞士协会，其在各国的业务机构是单独与独立的法律实体。英国德勤得到金融服务局的批准，并受其监管。

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# Letters of endorsement



10 DOWNING STREET  
LONDON SW1A 2AA

## THE PRIME MINISTER



I am honoured to provide the Foreword to the third edition of the Deloitte guide for Chinese companies looking to invest in the UK.

2004 is an auspicious landmark year as it sees the 50th anniversary of the UK-China trade relations. I firmly believe that the UK and China should continue to develop our economic and cultural links, as China is becoming an ever more important player in the world economy. Chinese companies setting up in the UK, basing staff here and employing UK personnel will certainly help this development.

The UK represents the ideal gateway for Chinese companies to enter the European market, which is now the largest single market in the world, larger than both the US and Japan combined. We have a great deal to offer – fast, easy access to Europe, a skilled and flexible workforce, a world-beating science base and an environment that allows your business to prosper. We recognise that our leading science & technology, creativity, innovation and our ability to add value will be the future for new investment into the UK.

In choosing the UK you will be in good company – we are already home to many of the world's best companies and are regarded by them as Europe's corporate headquarters. In the last few years we have seen a significant rise in the number of Chinese companies investing here and there are now almost 300 located in the UK.

One of the most important advantages offered by the UK is its open and liberalised business structure and it is easy to set up a company and do business in the UK. However, we strongly advise Chinese companies to seek professional help before making a decision to come and invest in the UK.

Therefore UK Trade & Investment, the Government's inward investment agency, has worked with Deloitte to produce this comprehensive guide. It provides the fundamental information that a business needs to know when investing here and I take great pleasure in recommending it to you.

I can assure you that you will receive a warm welcome in Britain. UK Trade & Investment is here to offer free and confidential support and has over 20 years of experience in assisting overseas companies in the UK, during which time it has helped over 5,000 companies to set up and expand. Let them help your company to benefit from all that the UK has to offer.

*Tony Blair*

May 2004



# 致词



10 DOWNING STREET  
LONDON SW1A 2AA



2004年5月

我很荣幸为德勤出版的《中国企业投资英国指南》第三版撰写前言。

2004年是英中经贸关系建立50周年，因而也是具里程碑意义的幸运年。我坚信，随着中国在世界经济中发挥着日益重要的作用，英国和中国应继续发展经济和文化联系。中国企业进入英国，向此间派驻人员并雇佣英国职员，这些必将促进这一发展。

欧洲是目前世界最大的单一市场，规模超过美国和日本的总和，而英国则是中国企业进入该市场的理想桥梁。我们拥有众多优势：进入欧洲快捷方便的通道，技术熟练、可塑性强的劳动力，世界一流的科研基地，以及有助于贵公司蓬勃发展的环境等。我们认识到，我们先进的科学技术、创造性和创新能力，以及我们提高附加值的能力，这些都将在英投资企业的未来。

选择英国，您将跻身杰出企业之列。世界上很多最优秀的公司都已进入英国，并将其作为欧洲总部所在地。过去几年，在英投资的中国企业大幅增长，现在已达到近300家。

英国最重要的优势之一是其开放、自由的商业结构。在英国，从公司成立到运营都简便易行。不过，我们强烈建议中国企业，在作出投资英国的决定前应先寻求专业帮助。

为此，英国政府负责吸引外资的机构——英国贸易和投资署与德勤合作出版了这本综合指南。它向在此投资的企业提供了必不可少的信息，我非常高兴将它推荐给您。

我向您保证，您在英国将受到热烈欢迎。英国贸易和投资署随时为您提供无偿并且保密的服务。该机构拥有20多年为英国的海外企业提供帮助的经验，曾协助5000多家公司落地生根并发展壮大。让它也协助贵公司尽享英国的一切优势。

*Tony Blair*

首相

托尼·布莱尔

## Message for “Investing in the UK – a guide for Chinese Businesses”

In recent years, the trade and economic cooperation between China and the UK has made further progress. The United Kingdom remains China's No.1 investor and a leading trading partner among EU countries. In 2003, our two-way trade hit a new high of 14.4 billion US dollars, registering an increase of 26% over the previous year. Our two economies are both big in scale and highly complimentary to each other. Mutually beneficial cooperation has great potential and broad prospect.



At the moment, there exists an unprecedented opportunity to expand bilateral trade and economic cooperation. Both governments have attached great importance to the China-UK relationship and shared the same goal of further promoting bilateral trade and economic links. Mutually beneficial cooperation between China and the UK now enjoys popular support and a solid base. The business communities of both countries have displayed strong interest and willingness for the furtherance of bilateral cooperation. It can be predicted that with the concerted efforts of both sides, China-UK trade and economic cooperation can surely develop to a new level.

In opening wider to the outside world, China is implementing the strategy of “Bringing-in” and “Going-out”. China is actively attracting foreign capital, technology and expertise, and at the same time encouraging Chinese enterprises who have the capability to go overseas and actively participate in international competition and cooperation. It aims at making the best use of both international and domestic resources and exploring both international and domestic markets. The “Going-out” strategy China pursues today is a comprehensive one. It puts emphasis not only on going to developing countries but also to developed countries, including the UK; not only on developing trade, but also on promoting investment and economic cooperation in other fields.

China's development needs the world, and the world development also needs China. China needs to form a better understanding of the outside world and the outside world also needs to learn more about China. At the moment, the economic globalization is deepening. The Chinese economy is also developing very fast. Based on the new developments, the publication of the updated version of **Investing in the UK – a guide for Chinese Businesses** by Deloitte & Touche is both necessary and timely. I believe the reprint of the book will play a positive role in helping Chinese enterprises to have a better understanding of the UK market and will promote mutual understandings between the business communities of both countries.

A handwritten signature in black ink, consisting of stylized Chinese characters.

Zha Peixin

Ambassador of the People's Republic of China to the United Kingdom



Embassy of the People's Republic of China



## 为《中国企业投资英国指南》一书致词

近年来，中英两国经贸合作取得积极进展。英国是欧盟国家中对华第一大投资国，也是重要的贸易伙伴。2003年，中英双边贸易额再创新高，达144亿美元，同比增长26%。中英两国经济规模大，互补性强，互利合作潜力巨大，前景广阔。

目前两国扩大经贸合作正面临着难得的机遇。两国政府都高度重视中英关系，在进一步加强双边经贸合作方面目标一致。中英互利合作已深入人心并有坚实的基础。两国企业界对发展合作有浓厚的兴趣和强烈的意愿。可以预言，经过双方的共同努力，中英经贸关系一定会发展到一个新的水平。

中国正在实施“引进来”与“走出去”相结合的对外开放战略。中国积极引进国外的资金、技术和人才，同时鼓励有实力的中国企业走出国门，积极参与国际竞争与合作，用好国内、国际两种资源，不仅走向发展中国家，而且也走向包括英国在内的发达国家；不仅发展贸易，也积极开展投资和其它经济合作。

中国的发展离不开世界，世界的发展也离不开中国。中国需要了解世界，世界也需要了解中国。当前，经济全球化深入发展，中国经济日新月异。德勤会计师事务所根据形势发展，更新出版《中国企业投资英国指南》一书是必要的和及时的。我相信，该书的再版为中国企业更好地了解英国市场、增进两国工商界之间的相互了解将发挥积极的作用。

中华人民共和国驻英国大使

查培新

# Foreword

It gives me great pleasure to introduce this new edition of our guide which we are launching to celebrate the 50th anniversary of UK-China trade relations.



The purpose of this guide is to assist Chinese companies intending to invest in the UK. It addresses the major issues and considerations which they will need to take into account before committing to doing business here and we hope that it will make a material contribution to the future development and prosperity of their business.

The publication of this guide is part of our continuing programme to provide high quality professional advice to the Chinese business community. It has been written by members of our China Desk, who are a specialist team conversant with the needs of our Chinese clients, their language and culture.

I am very grateful to UK Trade & Investment for their help with this and the earlier editions of our Guide, and for the continuing support of the Bank of China. I would also like to thank Ambassador Zha and his colleagues at the Chinese Embassy for their encouragement and invaluable advice on the content of this, our third edition.

A handwritten signature in black ink that reads "Christopher Fitzgibbon". The signature is written in a cursive, flowing style.

CPJ Fitzgibbon  
Chairman  
UK Greater China Desk  
Deloitte & Touche LLP