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中国企业投资英国指南 Investing in the UK.

A guide for Chinese Businesses

第四版 - 4th 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.

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## Letters of endorsement



#### THE PRIME MINISTER

I am honoured to provide this Foreword to the fourth edition of the Deloitte Guide for Chinese companies looking to invest in the UK.

The UK greatly values its business relationship with China. With both countries hosting the Olympic games, this relationship will only grow even stronger. The UK is already the largest recipient of foreign direct investment in Europe and Chinese investment is growing rapidly.

As Prime Minister, I believe the UK is uniquely placed to meet the needs of dynamic and innovative Chinese companies across a range of business sectors including information and communications technology, performance engineering and life sciences. Chinese companies are becoming an increasingly important source of investment into the UK, and are enjoying the benefits of the UK as a springboard for global growth.

Offering a solid framework from which companies can prosper, the UK's economic strength is underpinned by large investments in public services and infrastructure, including education and transportation. Combined with the global scale of resources on offer to companies, this makes the UK the best-possible environment from which to conduct business.

Although globally recognised for its traditions, the UK is also increasingly acclaimed as an innovator, with a unique spirit, and all-round creative energy. It is embracing a technology revolution, with a constant appetite to challenge, innovate and create.

For companies to grow internationally, they need outstanding support networks and the UK has already formed clusters of business services that are truly world class. As well as boasting a large market and quality suppliers, the UK also offers global business leaders the opportunity to interact with the very best of their international peers.

It is a global business culture that plugs companies into a vital international network of connections. UK Trade & Investment and their Regional and Devolved Administration partners are a key part of this network – over the past nine years they have helped over 340 companies from Mainland China to invest in the UK.

A unique, multicultural and entrepreneurial economy, the UK is at the hub of international business, bringing the world to every company's door. In short, it is the gateway to the globe.



Rt Hon Gordon Brown MP Prime Minister

## 致词





#### 英国首相题序

我很荣幸为德勤中国企业投资英国指南的第四版作序。

英国非常珍视与中国的商务关系。我们两国都将举办奥运会,双方之间的关系必将更加紧密。英国本来就是欧洲最大的外来直接投资目的地,来自中国的投资也正在迅速增长。

作为首相,我相信英国在许多商业领域,比如信息和通讯技术、性能工程和生命科学方面都有独特的优势,能够满足充满活力、具有创新精神的中国公司的需要。中国公司正在成为英国日益重要的投资来源,同时英国作为全球增长的跳板,也使中国公司从中受益。

英国经济实力雄厚,大量投资于教育和交通运输等公共服务和基础设施,再加上所提供的全球规模的资源,为企业茁壮成长提供了坚实的框架,为开展业务提供了最佳的环境。

英国虽然因为传统而闻名于世,但是也越来越多地被誉为创新之国,拥有独特的精神风貌和全面的创造活力,正在以不断挑战、创新和创造的姿态,拥抱一场技术革命。

企业要实现全球增长,就需要卓越的支持网络;英国已经形成了真正世界级的商务服务集群。英国不仅拥有巨大的市场和优秀的供应商,还为全球业务领先公司提供了与国际同行精英互动的机会。

正是这一全球业务文化,使得企业与关键的国际关系网络对接。英国贸易投资总署与他们在英国各大区以及自治区的合作伙伴就是这个网络的关键组成部分。在他们的帮助下,过去9年已经有340多家中国大陆的企业在英国投资。

英国经济独一无二、拥有多元文化和创业精神,作为国际业务的枢纽,将世界带到了每家企业的门前。简而言之,英国是通往全球的门户。

## Code Bons

英国首相 戈登·布朗

### Letters of endorsement

#### The Chinese Ambassador

China and the UK established diplomatic relations 36 years ago. Since then, both governments have been actively engaged in the development of bilateral relations, and the achievements in economic



and trade co-operation have been impressive. The UK is the largest EU investor in China with a cumulative investment of nearly US\$15 billion. Investment in the UK by Chinese companies has been increasing year-on-year. Last year, bilateral trade hit US\$39.4 billion, putting China and the UK on track to achieve the trading target, ahead of schedule, of US\$40 billion set by the Chinese Premier and the British Prime Minister. There is great dynamism in our co-operation in finance, tourism, logistics, commerce and service trade.

China-UK relations are at their best in history. The development in China of an energy-saving and environmentally friendly society is providing big opportunities for mutually beneficial co-operation between our two countries. Such co-operation is occurring at higher levels and along a broader horizon. We are confident that the new target of US\$60 billion in bilateral trade by 2012 can be achieved.

At the beginning of this year, Prime Minister Brown visited China, and representatives from both Chinese and British companies met at the China-UK Business Summit in Beijing with great enthusiasm. Whilst continuing to attract foreign investment, China is also encouraging Chinese companies to participate in international competition and co-operation. Technological trade, joint innovation, energy and the environment, financial services and intellectual property rights will become new growth areas for increased co-operation between China and the UK.

With joint efforts, economic and trade co-operation between the two countries will bear more fruit. Deloitte has been providing business consulting services to Chinese companies in their efforts to open international business. I hope this fourth addition of Investing in the UK – a Guide for Chinese Businesses will help Chinese companies to understand better the UK investment environment.

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





### 中华人民共和国大使馆

#### 为《中国企业投资英国指南》一书致词

中英建交 36 年来,两国政府积极推动两国关系发展,经贸合作成效显著。英在 华累计投资近 150 亿美元,为欧盟对华投资之首,中国企业赴英投资逐年增加。 去年,两国贸易额达 394 亿美元,即将提前实现两国总理确定的 400 亿美元目标。 双方在金融、旅游、物流、商业等服务贸易的合作方兴未艾。

中英关系处于历史最好的时期。中国建设资源节约、环境友好型社会,为两国在 更高层次、更宽领域发展互利合作提供了巨大机遇,两国实现 2012 年贸易达到 600 亿美元的新目标是完全有可能的。

布朗首相年初访华,中英企业家代表在北京举行中英工商峰会,反响热烈。中国 在引进外资同时,也鼓励有实力的中国企业参与国际竞争与合作。技术贸易、联 合创新、能源环保、金融服务、知识产权等将成为中英合作新增长点。

在双方共同努力下,中英经贸合作定会取得更多硕果。德勤会计师行为中国企业 走出去提供商务咨询服务,及时更新出版了《中国企业投资英国指南》第四版, 该书对中国企业了解英国投资环境必将发挥积极作用。

中华人民共和国驻英国大使

傅莹

### Foreword

In January 2008, I was delighted to attend the fourth annual UK-China Summit as a member of the UK's high level business delegation. As I see it, one of the key objectives of the visit was to demonstrate our firm's keen interest in and solid commitment to developing long-term partnerships with the Chinese business community.



Now more than ever, I believe there are considerable opportunities for the further advancement of our mutual trade and investment relationships. Furthermore, in my role as the Global Chairman of Deloitte, and the Senior Partner and Chief Executive of Deloitte in the UK, I am committed to ensuring that the firm will do all it can to promote the deepening of understanding and trading relationships between our countries.

Both China and the UK have a great deal to offer each other. I trust this guide, prepared by Deloitte's Chinese Services Group in conjunction with UK Trade & Investment, generously supported by RBS and Bank of China, will help you make informed choices as you do business in Britain. I wish you a very warm welcome.

John P. Connolly

CEO of Deloitte UK and Global Chairman of Deloitte

## 前言

2008年1月,我很高兴地作为英国高层商务代表团的一员,参加了第四次英中年度峰会。在我看来,那次访问的主要目标之一,就是要展示我们事务所对与中国商界发展长期的伙伴关系兴趣浓厚,决心坚定。



我现在比以往更加确信,在进一步推进我们两国相互贸易和投资的关系方面存在着很多机遇。此外,作为德勤全球董事会主席和德勤英国首席执行官兼资深合伙人,我将致力于确保我们事务所竭尽全力,促进加深两国的相互了解和贸易关系。

中英两国可以相互交流之处很多。我相信,当您在英国开展业务时,这份由德勤中国业务部与 英国贸易投资总署共同撰写,获得皇家苏格兰银行和中国银行慷慨支持的指南将帮助您作出知 情选择。我向您致以热烈的欢迎。

John P. Comolin

康楠(John P. Connolly) 德勤英国首席执行官 德勤全球董事会主席