

對 華 投 資 必 讀



**GUIDE TO INVESTMENT IN CHINA**

河南卷 HENAN

# 對華投資必讀

## 薄一波題

### 河南卷

《對華投資必讀》叢書編委會編著  
中國國際法學會國際經濟科技法律分會主辦  
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(河南卷)

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場辦公室

這套《對華投資必讀》叢書是面向有興趣到中國大陸投資的外國及港澳臺商人的知識性工具書，也是全面、系統地介紹中國鼓勵外商投資的方針政策、有關法規和各地投資環境、有關情況的一套資料性讀物。這套叢書的問世，填補了我國出版界的一項空白，它將為促進外國及港澳臺商人來中國大陸投資提供諮詢服務。對此，我表示衷心的祝賀。

中國的政治、社會穩定，經濟不斷發展，自然資源和人力資源豐富，市場廣闊，工業門類齊全且有相當基礎，有較高的科學技術水平和各種專業人才，對外國及港澳臺投資者來說，是有很大的吸引力的。1979年實行改革開放政策以來，中國政府採取了一系列有效措施，使投資環境日益改善，投資立法不斷完善，並在吸收和利用外國及港澳臺資金方面，取得了長足的進展。

1980年，相繼建立了深圳、珠海、汕頭和廈門4個經濟特區，廣東和福建兩省實行了特殊政策；1984年，確定上海、天津等14個沿海城市為開放城市，並在這些城市里陸續設立了經濟技術開發區；此後又在交通便利、工業基礎較好、科技水平較高的沿海一些地區劃定200多個市縣為經濟開放區；1988年，在海南島建省並實行經濟特區的優惠政策；不久前，又決定開發、開放廈門的杏林、海滄，福州的馬尾和上海的浦東，並將濟南市列入沿海經濟開放區，開放膠東半島和遼東半島。國家在上述地區實行特殊的優惠政策，以促進這些地區吸收外商及港澳臺商投資。全國其它省、自治區也積極地開展了對外經濟技術合作和貿易往來。這樣，一個從沿海到內地的全方位、多層次的對外開放格局已經基本形成。

從1979年至今，中國政府已陸續制定、頒布了200多項涉外經濟法律和法規，其範圍包括了涉外經濟合同、稅收、直接投資、技術引進、土地管理、勞動工資管理、財務管理、進出口管理、外匯管理、海關管理、工商管理、專利、商標、版權等涉外活動的各個方面。這些涉外經濟立法既從國內實際情況出發，又參考和照顧了國際慣例，對於保障投資者的合法權益是切實可行的。按照這些法律法規，外商投資企業享有充分的生產經營自主權，企業可以在合同、章程規定的範圍內自行制定經營計劃，籌措運用資金，采購生產資料，銷售產品，自行確定管理機構、人員編制和工資、獎勵制度，運用科學的方法管理企業等等。這就保障了企業生產經營活動的正常進行。



中國國際商會會長  
中國國際貿易促進委員會會長

邵鴻世

為了方便外商和港澳臺胞前來投資，國家對投資管理體制也進行了改革，從中央到地方都建立了投資管理機構，下放了審批權限，努力簡化審批手續，提高了工作效率。全國不少省市特別是沿海地區實行了政府有關主管部門聯合辦公制度，做到了由一個窗口接受和審批投資項目、合同和章程，大大縮短了審批時間。政府有關部門和項目所在的省區市領導親自過問外商和港澳臺胞投資企業的生產經營情況，幫助他們排憂解難。多數沿海省市還成立了各種為投資服務的機構，例如外匯調劑中心、物資供應中心等，為外商和港澳臺胞投資企業提供各方面的服務。實踐證明，中國大陸吸收外資的方針和改善投資環境的努力已取得了積極的成效。

據統計，我國在第7個五年計劃（1986年至1990年）期間對外簽訂借款協議金額累計為365.8億美元，實際使用金額累計為300億美元，分別比實行改革開放前7年（1979年至1985年）的累計數增長80%和90.7%；批准外商直接投資項目數22,731個，協議外資金額為240.07億美元，外商實際投入資金141.87億美元，分別比前7年累計數增長259.6%、47%和200.6%。現在，外商投資企業已遍及全國各個省、自治區、直轄市，甚至在“世界屋脊”的西藏也出現了合資企業。“七五”期間，外商投資企業開始逐步發揮效益，成為我國擴大出口的一支重要力量。1990年，全國的中外合資、合作企業和外商獨資企業（在中國，人們習慣稱“三資”企業）企業出口額達78.1億美元，比上年增長58.9%，占全國出口總額的比重也從上年的9.4%上升到12.6%，同1985年相比，增長了22.68倍。“三資”企業的興旺發達，顯示了在中國大陸投資的發展潛力。

吸收和利用外資，是我國對外開放政策的重要組成部分。我國政府最近制定的國民經濟和社會發展第8個五年計劃和到本世紀末的十年發展規劃，再次重申了堅持改革開放的一系列方針政策，并把繼續積極吸收和利用外資、擴大中外經濟技術合作作為今後工作的一項重要內容。我們堅信，隨著對外開放的進一步擴大，我國投資環境的進一步改善和投資立法的不斷趨于完善，必將有越來越多的外商和港澳臺同胞到中國大陸投資，我國的利用外資工作將呈現一個新的局面。

我們竭誠歡迎世界各國各地區朋友和港澳臺同胞來中國大陸投資、興辦企業、開展各種形式的經濟技術合作，並衷心希望《對華投資必讀》叢書能夠為現在的和將來的，現實的和潛在的投資者們提供有益的幫助。

最後，祝願各國各地區朋友及港澳臺同胞在中國大陸投資順利成功，事業發達，鴻圖大展。

This series—"Guide to Investment in China" are a set of know-how reference books for merchants from foreign countries, Hong Kong, Macao and Taiwan who are interested in making investment in China's mainland, and also referential reading materials of comprehensively and systematically introducing relevant policies, principles, laws and regulations concerning encouraging foreign merchants to make investment in China, the investment environment and relevant situations in various places. This series has filled the gaps in the press circle of our country and will provide consultative services for encouraging merchants from foreign countries, Hong Kong, Macao, Taiwan to make investment in China's mainland, on which I express my heartfelt congratulations.

With stable politics and society, steadily increasing economy, rich natural resources and human resources, broad market, complete varieties and solid foundation of industry, relatively high scientific and technological level, various professional talented people, China is quite attractive to investors from foreign countries, Hong Kong, Macao and Taiwan. Since the implementation of the policy of reforms and opening to the outside world, the Chinese government has adopted a series of effective measures, increasingly improved investment environment, continuously perfected investment laws, achieved rapid progress in absorbing and utilizing capitals from foreign countries, Hong Kong, Macao and Taiwan.

In 1980, four special economic zones of Shenzhen, Zhuhai, Shantou and Xiamen were set up, and special policies were implemented in two provinces of Guangdong and Fujian; in 1984, 14 coastal cities, including Shanghai, Tianjin, were defined as open cities, where economic development zones were set up in succession; hereafter over 200 cities and counties were delimited as economic open zones in some coastal areas with transport facilities, solid industrial foundation, high-level science and technology; in 1988, Hainan Island was made a province and began to implement preferential policies of special economic zones; not long ago, it was decided to develop and open Xinglin, Haicang in Xiamen, Mawei in Fuzhou, Pudong in Shanghai, and listed Jinan among the coastal economic development zones, opened Shandong and Liaodong peninsulas. The state implements special preferential policies in the above-mentioned areas to encourage them to attract merchants from foreign countries, Hong Kong, Macao, Taiwan to make investment. Other provinces and autonomous regions also have been carrying out economic and technological cooperation and trade exchanges with the outside world. Thus, an all-direction multi-level opening-to-the-outside-world structure from the coastal areas to the inland has basically formed.

Since 1979, the Chinese government has in succession worked out and promulgated over 200 economic laws and regulations concerning foreign affairs. The scope includes various respects of economic contracts concerning foreign affairs, tax revenue, direct investment, technological introduction, land management, labour and wage management, financial management, import and export management, foreign exchange control, customs management, industrial and commercial administration, patent, trademark, copyright and other activities concerning foreign affairs. Proceeding from the practices, these economic laws and regulations are practicable for protecting legal rights and interests of the investors. According to the laws and regulations, the foreign-invested enterprises enjoy sufficient rights to make decision in production and management. The enterprises can work out their business plans, raise and use capital, purchase production means, sell products, determine management organs, personnel establishment and wage, reward system within the scope stipulated by contracts and rules, manage enterprises in a scientific way, guaranteeing normal production and business operation of the enterprises.

To facilitate making investment by foreign merchants and compatriots from Hong Kong, Macao and Taiwan, the state has transformed the investment management system. Investment management organs have been

CHINA INTERNATIONAL CHAMBER  
OF COMMERCE PRESIDENT  
CHIAN INTERNATIONAL TRADE PROMOTION  
COMMITTEE PRESIDENT

ZHENG HONGYE

set up at different levels. The limits of authority for examination and approval have been transferred to lower levels, formalities simplified, work efficiency increased. In many provinces and cities, especially in the coastal areas, the combined work system of relevant competent government departments has been established. It is possible that one single office receives, examines and approves the investment items, contracts and rules, greatly shortening the period of time of examination and approval. Relevant government departments and leaders of the provinces, autonomous regions and cities in which the investment items are established personally take up the production and management of foreign-invested enterprises, help them solve problems. In most of the coastal provinces and cities various organs concerning foreign investment have been set up, such as the foreign exchange adjustment center, the supplying center of goods and materials, providing various services for foreign-invested enterprises and enterprises invested by compatriots from Hong Kong, Macao and Taiwan. It has been proven through practices that the principles of absorbing foreign capital and efforts to improve investment environment of China's mainland have gained positive effects.

According to the statistics, during the period of the 7th Five-year Plan (1986 to 1990), the total amount of loans contracted with the outside world was 36.58 billion US dollars, the amount actually used was 30 billion US dollars, respectively 80% and 90.7% higher than that during the 7 years before the implementation of reforms and opening to the outside world (1979 to 1985); 22,731 foreign merchants' direct investment items were approved, contracted foreign capital was 24.007 billion US dollars, the actual foreign merchants' investment was 14.187 billion US dollars, respectively 259.6%, 47% and 200.6% higher than that during the 7 years before the implementation of reforms and opening to the outside world. By now foreign-invested enterprises have been distributed in various provinces, autonomous regions, cities, including Tibet, "the Roof of the World". During the period of the 7th Five-year Plan, the foreign-invested enterprises began to play a role as an important force to increase export of our country. In 1990, the export amount of Chinese-foreign enterprises, cooperative enterprises, enterprises wholly-invested by foreigners was up to 7.81 billion US dollars, 58.9% higher than that of the year before, the proportion in the total export amount of the country increased from 9.4% of the year before to 12.6%, 23.68 times that in 1985. The prosperity of these enterprises has shown the great potential of investment in China.

Absorbing and utilizing foreign capital is an important part of the opening-to-the-outside-world policy of our country. The 8th Five-year Plan for national economy and social development and the 10-year development plan until the end of this century recently worked out by our government have reiterated the series of principles and policies of reforms and opening to the outside world, taking continuously absorbing and utilizing foreign capital, expanding economic and technological cooperation between China and foreign countries as one of the important respects in our future work. We firmly believe, with further expansion of opening to the outside world and further improvement of investment environment and investment laws, more and more foreign merchants and compatriots from Hong Kong, Macao and Taiwan will come to China's mainland to make investment, the foreign capital-utilizing work of our country will take on a new look.

We cordially welcome friends from various countries and regions in the world and compatriots from Hong Kong, Macao and Taiwan to the mainland to make investment, set up enterprises, carry out economic and technological cooperation of various kinds, and sincerely hope this series of books of "Guide to Investment in China" will provide beneficial help for present, future, actual and potential investors.

In the end, I wish friends from various countries and regions and compatriots from Hong Kong, Macao and Taiwan every success in making investment in China's mainland, prosperity, grand prospects.

河南省位于中國中部、黃河中下游，現有人口 8760 多萬，省區面積 16.7 萬平方公里。

河南簡稱豫，古稱中州，是中華文明的主要發祥地之一，人文景觀和旅游資源十分豐富，素有“中國歷史文化的源頭”和“自然歷史博物館”之稱。在漫長的歷史進程中，先后有 20 多個朝代建都或遷都于此，長期作為全國的政治、經濟、文化中心。中國七大古都，河南獨占三個——九朝古都洛陽、七朝古都開封、殷商古都安陽。河南地域遼闊，風景壯麗。鄭州的黃河大觀、少林風景，洛陽的龍門石窟、河洛文化村、開封的清明上河圖水系等史迹名勝和自然景觀，無不令人神采飛揚、流連忘返。

河南自然條件優越，各種資源豐富。迄今中國發現的 136 種礦產，河南有 102 種，目前已探明儲量的有 78 種，其中居全國前 8 位的達 35 種。氧化鋁的產量居全國第一，煤炭、黃金產量居第二，原油產量居第四。糧食年產量穩定在 300 億公斤以上，小麥、棉花、油料和肉蛋奶等畜產品產量都居全國前列。河南勞動力資源充裕，具有發展勞動密集型產業和勞務出口的優勢。

河南地理位置居中，交通發達，通訊便捷。京廣、隴海等 5 條鐵路干線縱橫全省。全省地方鐵路總長居全國之首。鄭州貨運站是亞洲最大的現代化編組站，年貨運能力達 2 億多噸；鄭州客運站每天通過列車 120 對，日客運量達 11 萬人。新開通的中國連雲港至荷蘭鹿特丹的新亞歐大陸橋橫穿河南全境。鄭州鐵路口岸、公路口岸已經開通，可以就地聯檢封關通向國外。正在興建的北京至九龍鐵路縱貫河南東部，是中國又一條南北大動脈。全省公路四通八達，航運發展迅速。國道干線有五縱四橫，省內公路 68 條，全長 44200 公里；航空方面，由鄭州、洛陽兩個機場可直達北京、上海、廣州、西安等 20 多個城市，并承辦往返香港的包機業務。目前，全省 17 個地市和部分縣城的電話已實現國際國內直撥，1995 年將普及到所有縣城。

建國后，特別是改革開放十多年來，河南發生了巨大變化，古老的中州大地生機煥發，面貌一新。

——經濟實力顯著增強，人民生活水平不斷提高。1992 年全省國內生產總值達 1213 億元，是 1980 年的 5.29 倍；工業總產值達 1628.11 億元，居全國第 9 位，是 1980 年的 7.78 倍；農業總產值達 573.65 億元，居全國第 5 位，是 1980 年的 4.26 倍。1992 年全省城鎮居民人均生活費收入是 1980 年的 3.42 倍；農民人均純收入是 1980 年的 3.66 倍。

——對外開放有了長足發展，經濟技術交流日趨活躍。十多年來，我們先后接待了 70 多萬海外賓客，與 110 個國家和地區建立了貿易關系，在美、日、歐洲共同體、香港等國家和地區建立了 40 多家海外企業，與 11 個國家的省、州、市建立了友好關系；對外技術和勞務出口 200 多項，遍及 19 個國家和地區；境外客商投資的

中共河南省委書記  
河南省人大常委會主任

李長春

領域越來越廣，投資的規模也越來越大，目前全省已批准三資企業 1103 家，雙方合作愉快，經濟效益顯著。

現在，在中共十四大精神鼓舞下，河南大地又掀起了新的改革開放熱潮。我們決定進一步深化改革，擴大開放，以開放促改革、促發展，闖出一條內陸省份對外開放的新路子。我省對外開放的基本戰略是：優化環境，外引內聯，四面輻射，梯次發展。具體實施上以第二條亞歐大陸橋為主線沿橋開發，抓好三個層次：一是鄭州、洛陽兩市。鄭州市已被國務院批准為內陸開放城市，正在加快貿易城、航空港、鐵路一類口岸的建設步伐，進一步發揮其省會城市和交通樞紐的優勢，形成國際國內貿易、物資、金融、科技、信息區域性中心。洛陽正利用其大中型骨干企業和科技力量雄厚的優勢，突出發展外向型經濟。二是抓好開封、許昌、焦作、新鄉、三門峽、安陽等沿黃城市群的對外開放，充分發揮這些城市工業基礎好、礦產和旅遊資源豐富的優勢，擴大利用外資和出口規模，建設一批具有現代化水平的能源、原材料和技術裝備基地，形成吸引力、輻射力、外向力較強的經濟區。三是抓好京廣、隴海、焦枝等鐵路沿線市縣的對外開放。為進一步改善投資環境，近期我們正在集中力量加速鄭汴洛高速公路、鄭州國際機場、鄭州火車站二期改造工程、50 萬門程控電話、350 萬千瓦電力建設工程、公鐵、公海聯運工程、星級賓館等基礎設施建設。同時，我們將進一步完善涉外法規、政策，把三資企業的經營納入法制管理的軌道，為三資企業的發展提供良好的社會環境和經濟環境，切實保障外商的合法權益。對三資項目的審批我們要求做到“三個一”，即對申請立項的可行性報告及合同章程一次性提出完善意見，一周內發文批復，符合條件的一天內發給證書。在外資投向上，已從生產性項目擴展到基礎設施、房地產開發、金融、商業、旅遊等第三產業。全省已初步選擇了 150 個大中型工業企業利用外資嫁接改造，引入“三資”企業經營機制。鄭州、洛陽、開封等沿黃城市已相繼劃出若干地塊，出租轉讓使用權，并在土地征用、外匯留成、產品支配、進出口管理等方面實行更優惠的政策。目前，境外許多金融界、商業界、產業界的朋友，都從戰略的高度出發，紛紛來河南考察、商談投資和開展貿易等事宜。河南人民正以極大的熱情、務實的工作作風、高效的工作節奏，歡迎境外客商的光臨。河南向全世界敞開大門，歡迎四海賓朋。

《對華投資必讀》叢書河南卷，比較全面地介紹了河南省的資源優勢、投資環境、投資方向、投資保障、投資優惠政策及有關法規、外商投資企業管理等方面的情況。這本實用性很強的工具書，將有助於工業、商業、金融等各界朋友進一步加深對河南的了解，與河南攜起手來，共同開拓經濟、技術和貿易合作的新領域。

我希望這本書能受到各界朋友的歡迎。

**L**ocated in the central part of China and in the middle and lower reaches of the Huanghe River, Henan Province has a population of over 87.6 million and an area of 167,000 square kilometers.

Henan was called "Yu" for short, and also called "Zhongzhou" (the central state). Henan Province was one of the major birthplaces of Chinese civilization. Henan is rich in resources of ancient culture and historic relics as well as tourist attractions. The province is also known as "the origin of Chinese history and culture" and "Museum of Nature and History". In the long process of history, more than 20 dynasties set up the capital cities in or moved the capital cities to Henan, which had been the political, economic and cultural centre of the country. Three of the seven ancient capital cities of China are in Henan, namely, Luoyang, the capital city of 9 dynasties, Kaifeng, the capital city of 7 dynasties and Anyang, the capital city of the Shang Dynasty. Henan Province covers a vast area with magnificent sceneries. There are many places of historic interest and scenic spots, such as the Yellow River scenic spot and Shaolin Temple scenic area in Zhengzhou, Longmen Grottoes and the Heluo Culture Village in Luoyang, Water System of "Riverside Scenes at Pure Brightness Festival" in Kaifeng, etc.

With favorable natural conditions, Henan is rich in mineral resources. Among the 136 kinds of useful minerals discovered in China, 102 kinds have been found in Henan. The reserves of 78 kinds of minerals have been proven, among which 35 occupy the first 8 positions in the whole country. The output of alumina ranks first in China. The output of coal or gold ranks second and crude oil third in the country. The yearly output of crops of the province remains stable at around 30 billion tons, and the output of wheat, cotton, edible oils, meat, eggs, milk, some livestock products rank the forefront in the country. With sufficient labour resources, Henan has the superiority of developing the labour-intensive industries and labor service export.

Ideally situated in the central part of China, Henan is a hub of transportation and communications connecting other parts of the country. Five major railway lines including Beijing-Guangzhou railway lines and Lanzhou-Lianyungang railway line traverse the province. The total length of local railways of the province ranks the first in China. Zhengzhou Cargo Railway Station is the largest modern marshalling station in Asia with an annual cargo-handling capacity of 200 million tons; 120 pairs of passenger trains pass through Zhengzhou Passenger Railway Station carrying 110,000 passengers every day. The newly opened Eurasian railway, from Lianyungang (China) to Rotterdam (the Netherlands), traverses the whole province. Zhengzhou Railway Port and Zhengzhou Highway Port have been opened and the customs clearance of export products can be handled right here. Traversing the east part of Henan, the railway from Beijing to Kowloon, which is under construction, will be another major railway line traversing China from north to south.

Highways link up all parts of the province. Shipping develops rapidly, 5 state highways north to south and 4 state highways from east to west together with 68 provincial highways traverse the province, having a total length of 44,200 km. Direct flights between Zhengzhou or Luoyang and Beijing, Shanghai, Guangzhou, Xian, in total more than 20 cities, as well as round trip chartered flights from Zhengzhou to Hong Kong, are available. At present, international direct dialling telephone calls are available in 17 cities, prefectures and some county seats in the province and will be available in all county seats in 1995.

Since the founding of new China, especially during the past more than 10 years of reforms and opening to the outside world, great changes have taken place in Henan. The ancient land of Zhongzhou is full of life and has taken on a new look.

With an evidently strengthened economic capacity, the living standard of people has been continuously increasing. The gross national product of the province reached 121.3 billion RMB yuan in 1992, 5.29 times that in 1980; the industrial output value in 1991 was up to 162.811 billion RMB yuan, ranking ninth in the country, 7.78 times that in 1980; the total agricultural output value in 1992 was up to 57.365 billion RMB yuan, ranking fifth in the country, 4.26 times that in 1980. The per capita income of urban people in the province in 1992 was 3.42 times that in 1980; the per capita income of farmers was 3.66 times that in 1980.

Opening to the outside world has been developed sufficiently, economic and technical exchanges with foreign countries have been carried out actively. In the past ten years, Henan Province has received more than 700,000 overseas guests and has established trade relations with 110 countries and regions, set up more than 40 overseas enterprises in the United States of America, Japan and European Economic Community countries, Hong Kong, and other countries and regions, established friendly relations with provinces, states and cities of

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PROVINCE OF CHINESE COMMUNIST PARTY  
DIRECTOR OF STANDING COMMITTEE OF PEOPLE'S  
CONGRESS OF HONAN PROVINCE

LI CHANGCHUN

11 countries, successively conducted over 200 items of technological and labour services and exports in 19 countries and regions. Foreign investment has been increasing both in size and in spheres. So far 1103 foreign-invested enterprises have been set up with the approval from the province. The economic profits and cooperation between both parties have been satisfactory.

Now, inspired by the guidelines of the 14th National Congress of the Communist Party of China, the people of the province are speeding up reforms and opening to the outside world. They have decided to deepen reforms and opening to the outside world, speed up reforms and development by further opening to the outside world, try to break a new path of opening to the outside for inland provinces. The basic strategies of opening to the outside world of the province are: improving the environment; luring foreign investment and coordinating with domestic partners; radiating from the province in all directions; developing continuously. Concrete measures are to give priority to the development of the areas along the No. 2 Eurasian Bridge including three stages. The first stage includes the development of Zhengzhou and Luoyang. Approved by the State Council as an inland open city, Zhengzhou has been accelerating the construction as a trade city with a new air harbour and a first-category railway port, giving full play to the advantages of the provincial capital city and a hub of communications, forming a regional center of international and domestic trade, commodities, finance, technology and information regional centre. Luoyang has been giving priority to the development of export-oriented economy, making full use of its large and medium-sized enterprises and rich scientific and technological resources. The second stage includes the development of the cities along the Yellow River, such as Kaifeng, Xuchang, Jiaozhuo, Xinxiang, Sarmenxia and Anyang, making full use of their advantages, such as favourable industrial infrastructures, rich mineral and tourist resources, expanding foreign investment and exports, building a group of bases with advanced modern energy resources, raw materials and technical equipment, forming an export-oriented economical region with a strong appeal and radiating forces. The third stage includes the development of the cities and counties along Beijing-Guangzhou railway, Lanzhou-Lianyungang railway and Jiaozuo-Zhicheng railway. In order to further improve the investment environment, in recent years, we have been trying hard to accelerate the construction of Zhengzhou/Kaifeng/Luoyang expressway, Zhengzhou International Airport, the second stage of the transformation project of Zhengzhou Railway Station, the programme controlled telephone system with a capacity of 500,000 telephones, the electricity project of 3.5 million kw/h, train-and-sea and land-and-water coordinated transport project, basic facilities of international standard hotels. We will perfect the laws, regulations and policies concerning foreign-invested enterprises, bring the operation of foreign-funded enterprises under legal supervision, provide nice social and economical environment for the development of joint-venture enterprises, guarantee the legal rights of foreign investors. To improve the working efficiency of examination and approval of foreign-invested projects, we will provide complete opinions for the feasibility report and contract regulations submitted for a project once for all, give the official written reply within one week, issue the certificate to the qualified project within one day. Foreign investment have been expanding from production projects to infrastructures, real estates, finance, commerce, tourism and other tertiary industries. 150 large and medium-sized industrial enterprises have been preliminarily chosen to utilize foreign investment for transformations and introducing foreign investment management system. Cities along the Yellow River, including Zhengzhou, Luoyang, Kaifeng, have designated certain plots for renting and transferring land acquisition rights, adopted more preferential policies in land acquisition, portion-retaining of foreign exchange, allocation of products, import and export control. At present, many foreign friends in financial, commercial and industrial circles have been to Henan for inspecting, discussing about investment and business from strategic point of views. The people of Henan Province welcome foreign guests with immense zeal, practical working styles and high working efficiency. Henan is open to the outside world and welcomes friends from all over the world.

Henan Volume of "Guide to Investment in China" series gives a comparatively comprehensive introduction to advantages of resources, investment environment, investment scopes, ensuring measures and preferential policies for investment, laws and regulations concerning investment and management of foreign-invested enterprises. This pragmatic reference book will help friends in industrial, commercial and financial circles have a deep understanding of Henan Province, and have economic, technological and trade cooperation with Henan.

I hope friends of all circles will like this book.



# 河南會計師事務所

## HENAN CERTIFIED PUBLIC ACCOUNTANTS' OFFICE



所長郝國祿



副所長胡思謀



河南會計師事務所經省人民政府批准，于1984年11月成立，是隸屬於省財政廳的全民事業單位。由省工商行政管理局登記註冊，具有獨立法人資格。

本事務所由財政、金融、財會等方面的高中級會計師、經濟師、工程師和教授專家組成。執業人員均取得“中國註冊會計師”合法資格。

本事務所嚴格遵守國家法律、法規和制度，堅持獨立、客觀公正、實事求是的原則，信守合同，注重質量，講求信譽，竭誠為國有企業、集體企業、私營企業、外商投資企業和事業單位服務。

本所主要業務範圍：審查會計帳表，資金驗證，資產評估，辦理財會諮詢輔導，培訓財會人員，代擬合同、章程、協議、調解、鑒別經濟糾紛與經濟案件，代辦企業合併、解散、破產清算及債權債務清理，辦理股份有限公司中的有關業務等項目。

With the approval of Henan Provincial People's Government, Henan Certified Public Accountants (HNCPA) was established in November 1984, which is subordinate to Henan Finance Bureau as a state-owned institution, and is registered with the provincial Industrial and Commercial Administration of possessing the independent legal status.

HNCPA consists of a number of senior economists, senior accountants, senior engineers, professors and other experts in the fields of economics, finance, accounting. The personnel for taking charge of the business have the qualifications of C. C. P. A.

HNCPA will strictly abide by the pertinent laws, rules and regulations of the state. It will adhere to the principles of objectivity, impartiality, independence and truthfulness, abide by the terms of the contracts, lay stress on quality, strive for the fine reputation. It serves considerably for all state enterprises, collective enterprises, private enterprises, foreign investment enterprises and institutions.

The major business fields of HNCPA are as follows: auditing accounting books, statements and reports; appraising assets; providing consultant services; training personnel; drafting and revising business contracts, agreements, constitutions on behalf of clients; reconciling business disputes and identifying evidence in economic litigation cases; liquidating enterprises on the occasion of merger, dissolution, bankruptcy and other assets and liabilities; undertaking relevant businesses for joint stock companies.

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河南省興豫會計師事務所  
HENAN XING YU ACCOUNTANTS'  
OFFICE

該所為國家機關、人民團體、企事業單位和個人以及中外合資、合作經營企業和外資經營企業服務。其業務範圍是審查會計帳目、財務決算和其他財務會計資料，出具查帳報告；驗證企業投入資本，出具驗證報告；辦理企業資產評估，出具評估報告；代辦清理債權債務，參與調解經濟糾紛，協助鑒證經濟案件，辦理企業解散、破產清算事項；協助擬訂經濟合同、章程和其他經濟文件；代辦企業設計、整理、建立與健全財務制度，制定管理辦法和實施細則；擔任會計顧問，提供稅收政策、財務管理諮詢，通報經濟管理信息；協助企業進行經濟活動分析，提高企業預測、決策和經營管理水平；代理納稅登記，代辦納稅申報；代為組織培訓基地，培訓財務人員。

The office is at the service of the state authorities, people's associations, enterprises, individuals and enterprises with foreign investment. Its business scope includes: checking the account, final account and other financial references and giving checking report; checking report; estimating the enterprises capital and giving the estimating report; clearing up debts for the persons concerned, taking part in mediating the economic quarrels, helping to authenticate economic cases and resolving the matters concerned with the disbanding and bankrupting of the enterprises; helping to make economic contract, constitution and other economic documents; designing and manage regulations; being account adviser, answering questions about tax policies and financial management, and providing the economic manage informations; analysing economic movement for the enterprise and raising the level of the enterprises' forecasting, determination and management; making tax registration for the enterprises and making tax application on behalf of the enterprises; establishing the training bases and training accountants for the person concerned.

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