

Deloitte  
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# 投资英国 - 为中国企业指南

*Investing in the **UK***  
*a guide for Chinese Businesses*



第二版 Second edition

中国经济出版社

invest·uk



中國銀行  
BANK OF CHINA

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Secretary of State  
Department of  
Trade and Industry

## 英国-中国在欧洲的投资伙伴

我非常高兴地为德勤出版的《投资英国-为中国企业指南》一书撰写前言。

我相信，英国是寻求进入欧洲市场的中国公司的理想门户。我们拥有众多优势：进入欧洲迅捷方便的通道，训练有素和适应性强的劳动力，以及可以让您的企业兴旺发达的环境。我们正在努力从最传统的工业企业，到最新的创业企业，从制造业到最新的研究与开发，使知识灌注于整个经济之中。

选择了英国，您就可以和最优秀的伙伴为伍-世界上许多卓越的公司都已在英国安家落户。在他们的心目中，选择英国作为欧洲的公司总部是理所应当的。英国在吸引欧洲的外部总投资中占25%，其中来自美国与日本的投资超过40%。

英国拥有开放和自由的商业结构，在英国开办公司和经商简便易行，这是它可以向您提供的最重要的有利条件之一。不过，我们建议中国公司在做出来英国投资决定之前寻求专业帮助。

为此，英国政府负责吸引外资的机构-英国投资局，与德勤共同努力编辑出版这本综合全面的指南。它向在这里投资的中国企业提供了必不可少的资讯，我十分高兴地向您推荐这本指南。

我可以向您保证，您将在英国受到热烈欢迎。在此，英国投资局向您提供免费和保密的服务。英国投资局向在英国的外国公司提供帮助已20年有余，经验丰富。在这20多年中，它帮助了5,000多家公司落地生根并发展壮大。让它也帮助您的公司尽享英国所有，使您的事业从中获益。

英国贸工大臣  
帕特里夏·休伊特



**Secretary of State  
Department of  
Trade and Industry**

## **The UK – China's Investment Partner in Europe**

I am delighted to contribute the foreword to this excellent Deloitte & Touche guide to investing in the UK.

I believe that the UK represents the ideal gateway for Chinese companies looking to enter the European market. We have a great deal to offer – fast, easy access to Europe, a skilled and flexible workforce and an environment that allows your business to prosper. We are driving knowledge throughout our economy, from the most traditional industries to the newest start-ups, from the manufacturing sector to the latest research and development.

In choosing Britain 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. We win around 25% of all inward investment coming to Europe, with more than 40% from American and Japan.

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.

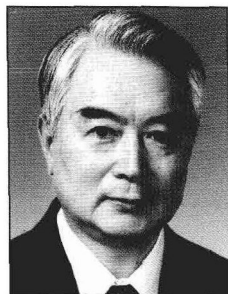
Therefore Invest·UK, the UK Government's inward investment agency, has worked with Deloitte & Touche to produce this comprehensive guide. It provides the fundamental information that a business needs to know when investing here and I take great pleasure in recommending it to you.

I can assure you that you will receive a warm welcome in Britain. Invest·UK is here to offer you 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.

**Patricia Hewitt  
Secretary of State for Trade and Industry**



Embassy of the People's Republic of China



Ambassador

## 为《投资英国》一书致辞

近年来，中英两国经贸合作取得了可喜的成绩。两国的经贸合作潜力巨大，正在日益展现出更加广阔的前景。目前，英国是中国在欧盟国家中的第二大贸易伙伴和第一大对华投资国。根据中国海关统计：2001 年中英双边贸易总额为 103.07 亿美元，同比增长 4.09%。据对外贸易经济合作部统计：截止到 2001 年底，英国累计在华投资项目共 3,072 个，协议金额 184.6 亿美元，实际投入 98.4 亿美元。

随着中国经济的持续增长和经济全球化进一步发展，越来越多的中国企业走出国门，寻找新的发展机遇，积极参与全球经济合作和发展。作为欧盟国家中最大引资国的英国，越来越受到中国企业的关注。近年来，来英国投资的中国公司逐年增加，而且投资范围不断扩大。

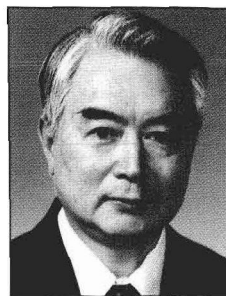
在这种新的形势下，德勤会计师事务所适时地更新了《投资英国》一书，这是很有意义的。我相信，此书的更新和再版不仅将为那些计划在英投资的中国企业提供切实的帮助，同时也将为公众充分了解英国的投资环境提供重要的参考。

中华人民共和国驻英国大使

查培新

## Message for "Investing in the UK-a guide for Chinese Businesses"

The economic and trade cooperation between China and the United Kingdom has developed encouragingly in recent years. With a massive potential for further cooperation between the two countries, an even greater prospect is now beginning to emerge.



The United Kingdom is currently China's second largest trading partner and the largest investor in China among the EU countries. The latest Chinese Customs statistics show that bilateral trade between China and the United Kingdom was US\$10.307billion in 2001, an increase of 4.09% on the previous year. The MOFTEC figures also show that UK companies had invested in a total number of 3,072 projects in China by the end of 2001, and contractual and realised investment figures stood at US\$18.46billion and US\$9.84billion respectively.

With the increasing strength of the Chinese economy and the continuing globalisation of the world economy, more and more Chinese enterprises are leaving their own shores to gain greater access to new opportunities in the international markets, engaging actively in global economic cooperation and development. As the top recipient of overseas direct investment among the EU countries, the United Kingdom has attracted a great deal of attention from Chinese companies. An increasing number of Chinese companies have invested in the UK over the years, and the range of their activities and investment continues to expand.

In this new climate, Deloitte & Touche's updated version of "Investing in the UK-a guide for Chinese Businesses" is timely as well as meaningful. I believe the update and reprint of the guide will not only give would-be Chinese investors practical help, but also provide an invaluable source of reference for the general public to fully understand the UK's investment environment.

A stylized handwritten signature in black ink, consisting of several bold, connected strokes.

Zha Peixin

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

# 前言



我们非常高兴地向您推荐由德勤出版的《投资英国-为中国企业指南》更新版。该指南的出版是我们继续向中国商界人士提供高质专业服务计划的一部分。它由本行中国业务部成员执笔，他们均是深谙中国客户及其语言和文化的专业人士。

显而易见，中国加入世界贸易组织后，其对海外市场的投资正在加速增长。中国政府非常希望中国公司积累在全球范围内运营与竞争的经验，以借此帮助这些公司迎接更为蓬勃的外部投资与国内市场竞争带来的挑战。

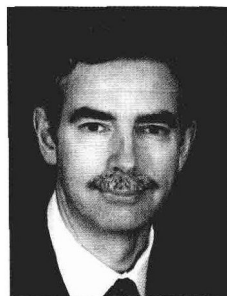
鉴于此，我们出版了这本指南，供有志投资英国的中国公司参阅。它涵盖了在英开展业务之前需要考虑的一些重要事项与因素。

该指南旨在展现我们为在英投资的中国商家服务的经验与承诺。我们的理念很简单 - “为客户竭诚服务”。我们非常希望您能从我们独一无二的服务中获益，并且期待着为贵公司未来的发展与繁荣提供协助。

费俊文  
德勤中国业务部总裁

周丽君  
德勤中国业务部主任

# Foreword



It gives us great pleasure to introduce this updated edition of our guide for Chinese businesses Investing in the UK. 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.

Following China's accession to the World Trade Organisation, it has become increasingly noticeable that China is accelerating its outward investment into overseas territories. The Chinese Government is keen that Chinese companies gain experience of operating and competing in a global environment to help them meet the challenges of more vigorous foreign investment and competition in their domestic markets.

In response to this, we have produced this guide to assist Chinese companies intending to invest in the UK. It addresses the major issues and considerations which will need to be taken into account before committing to doing business here.

This guide is intended to demonstrate our experience of, and our commitment to, serving Chinese businesses in the UK. Our philosophy is simple – 'uncompromising dedication to distinctive client service'. We very much hope that you will take advantage of our unique service and we look forward to assisting you in the future development and prosperity of your business

*CPJ Fitzgibbon*

CPJ Fitzgibbon  
Chairman

Greater China Desk in the UK, Deloitte & Touche

*Juliet Zhou*

Juliet Zhou  
Director

# 序

近期的一系列事件表明，中国正成为国际社会中的一个日益重要、突出和必不可少的成员，如上海主办了亚太经济合作首脑会议、赢得2008年奥运会主办权以及最终加入世界贸易组织。此类国际性事件，为整个中国带来了巨变。这一点在商业领域最为明显，中国许多企业自信将成为国际市场上更有影响的参与者。

然而，中国企业如何才能最有效地达成这一目标呢？在加入世贸组织后的完全开放和按规则运作的国内市场中，或在竞争激烈-现在更为激烈的全球市场中，大陆企业如何才能成功呢？

出人意料的是，答案非常简单。国家机构、合作企业和私营企业最需要的是务实的经营和管理技能，改善其日常业绩。

能够从旨在获得竞争优势的高水准、“视野广阔”的战略中汲取全部价值的企业，在中国屈指可数。而最大的价值只有从改善经营效率的战略中获得。

无数的中国企业需要进行合理的结构调整并实行有效的组织与专业管理。这一点比其它任何东西都更重要。

实行这种能够带来有形好处的战略，可以提高中国企业现在、未来乃至加入世贸组织后数十年内，在竞争激烈的海外市场中大显身手或在国内与外国企业竞争的能力。



# Preface

So many events have illustrated that China is becoming an increasingly vital, visible and integral member of the global community: hosting the Asia Pacific Economic Co-operation summit in Shanghai, winning the bid for the 2008 Olympics, and finally, entry into the WTO. Such international engagement is driving change throughout China. Nowhere is this clearer than in the commercial arena, where many Chinese enterprises are poised to become bigger players in the world markets.

But how can Chinese enterprises best achieve this goal? What should mainland businesses be doing to succeed, whether in a prized-open, rules-based post-WTO domestic marketplace, or in tough – and now tougher – global markets?

The answer is surprisingly straightforward. State vehicles, co-operative ventures and privately-owned firms need practical business and management skills that will improve their day-to-day performance.

Few Chinese enterprises can extract full value from high-level, “big picture” strategies that focus on achieving competitive advantage. The most value is to be found in strategies that improve operational effectiveness.

More than anything else, hundreds of thousands of Chinese enterprises need to be properly structured, efficiently organised and professionally managed.

Strategies that deliver such tangible benefits will transform the ability of Chinese enterprises to cope in demanding markets overseas or compete with foreign players at home, today, tomorrow and in the decades after WTO entry.