



# China

The opportunities are enormous,  
but the risks are real

Whether you're a Canadian company thinking about expanding into China, or a Chinese company considering opportunities or raising capital in North America, you can't leave success to chance.

Venturing into a new market means competing with established businesses while dealing with unfamiliar rules and regulations – not to mention culture and language differences.

How you meet these challenges will make the difference between success and failure.

Deloitte can help companies cope with these challenges and achieve their business goals.

# Deloitte – your link to business success in China and Canada

## Why China?

With China aligned with World Trade Organization rules and international practices, its significance to the global economy has grown exponentially, and more areas are now open to foreign participation.

China is ranked 1<sup>st</sup> in the world in Foreign Direct Investment (FDI) – no other country claims more foreign investments than China.

As well, with a middle class population now over 300 million, with money to spend, China's per capita income growth rate is the second highest among the world at over 10%, and its economy is the 2<sup>nd</sup> largest in the world now.

With 1.35 billion people – a fifth of humanity – its potential as a consumer market has only begun to be tapped.

## Deloitte

Deloitte is the one firm that can deliver comprehensive solutions to complex challenges. As far back as 1845, our founders began pioneering the development of professional standards. Today, we continue to reflect their progressive mindset by serving our clients with results, quality and integrity. As one of Canada's leading professional services firms, Deloitte provides audit, tax, consulting, and financial advisory services through more than 8,000 people in 56 offices.

Deloitte was a pioneer with a vision. Recognizing business opportunities in China, we opened an office in Shanghai as early as 1917, becoming the first foreign accounting organization to establish a presence in this dynamic and prosperous city.

We have nearly 13,500 people and 21 offices in Greater China working on a collaborative basis to serve clients, subject to local applicable laws.

We have considerable experience in China and have been a significant contributor to the development of China's accounting standards, taxation system and local professional accountants. We provide services to around one-third of all companies listed on the Stock Exchange of Hong Kong.

## Deloitte Chinese Services Group (CSG)

The CSG network has coverage in over 120 locations spanning six continents. It serves as the unifying force to market, facilitate and deliver Deloitte professional services to both multi-national corporations investing into China and Chinese companies expanding overseas.

Operating as a platform to leverage China expertise, bridge the cultural gap, and to ensure client service excellence, the Global CSG, in coordination with the China firm, complements a multi-member firm that is multi-industry, multifunctional and takes a multi-disciplinary approach.

Deloitte CSG provides a complete range of services for Canadian companies seeking to expand their business into China. As the Canadian member of Deloitte's global network of Chinese Services Group, we work with colleagues around the world to advance your interests. Our in-depth understanding of Chinese culture and fluency in Mandarin and Cantonese helps ease your transition to the market.

## How can the CSG add value?

- Leverage China as a "door opener" & assume a high profile on a subject, providing local expertise cutting across geographies & sectors.
- Raise Deloitte's eminence in the market on issues of key concern to our clients.
- Facilitate access to industry experts and key decision makers throughout China.
- Serve as a channel to communicate time-sensitive regulations and updates on China for your business.

### Deloitte's integrated China investment services

Deloitte has guided many Canadian companies through their first foray into China. We have the expertise to navigate the many challenges of initial market entry. Whether your company is sourcing from China, selling to its consumers or setting up operations, we can guide you. We also offer the same services to Chinese companies looking for a "gateway" to the Canadian and North American market. Deloitte can:

- Conduct market assessments and provide entry strategy advice
- Identify and evaluate strategic partners, alliances or acquisition targets
- Provide international tax and business vehicle planning, and organizational guidance
- Help selecting site and market locations; and
- Assist with implementation and human capital Management.

### Deloitte's integrated business performance optimization services

We already assist many global companies with significant operations in China, primarily to help them keep pace with rapidly changing regulations and priorities in that market. We know how to leverage opportunities presented by the world's fastest-moving business environment by:

- Conducting market and feasibility studies
- Interpreting new government regulations and policies
- Providing restructuring strategies for growth, including merger and acquisition alternatives
- Advising on internal and external risk management; and
- Assisting in new strategy implementation.

### A complete service offering

- Alliances / introduction and screening
- Audit and tax compliance
- Business registration
- Business valuation
- Corporate finance services / raising capital
- Customs consulting
- Due diligence
- Human capital management
- Indirect tax planning (VAT / business tax, etc.)
- Initial public offering services
- Internal control reviews
- International assignment services
- International tax planning and structuring market and feasibility studies
- Mergers, acquisitions and corporate restructuring
- Operational reviews
- Profits repatriation
- Site selections
- Stock options and benefits planning
- Strategic entry structuring advice (legal entity selection)
- Strategic sourcing
- Supply chain optimization
- Systems review, selection and implementation
- Transfer pricing planning and documentation



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