

# FEATURED LIBRARY BOOKS OF THE MONTH

CHECK OUT NOTABLE BOOKS ON POPULAR TOPICS FROM THE  
HONG KONG INSTITUTE OF CPAs LIBRARY AND KEEP UP-TO-DATE.

## THIS MONTH'S TOPIC

### China Taxation

**Title:** 中國涉外財稅會計實務：優惠政策.海關.外匯.出口退稅.關聯交易.投資架構  
**Author:** 富蘭德林事業群著  
**Publisher:** 台北：聯經出版事業股份有限公司  
**Year of Publication:** 2010  
**Call No.:** HJ2981 .Z434 2010



◆ 本書分成 15 個章節 180 篇專欄，除了最後的「會計」與「內控內稽」近 40 篇主題專欄之外，本書還以超過 3/4 的分量，闡述與外商關係最密切的中國稅務問題，包括外商熟知的企業所得稅、個人所得稅、增值稅、營業稅之外，還特別著重於外商最擔心的關聯交易、海關、外匯、出口退稅，以及最在乎的稅收優惠政策、控制結構與交易結構等。

- ◆ 本書內容包括：
- 稅收、稅收優惠政策、稅務風險及損失
  - 企業與個人所得稅
  - 增值稅
  - 營業稅
  - 出口退稅
  - 海關與外匯
  - 關聯交易與交易結構
  - 控股架構
  - 會計
  - 內控內稽
  - 綜合類

**Title:** Mergers & acquisitions in China : taxation  
**Publisher:** Hong Kong : CCH Hong Kong  
**Year of Publication:** 2011  
**Call No.:** KNQ1148 .M45 2011



◆ In any business transaction, it is never too early to find out exactly what your tax liabilities are going to be and plan accordingly. With this book you will know right from the start how to: calculate how much taxes you will need to pay for the deal; minimize tax costs in a strategic way; identify hidden historical tax liabilities; develop a post-deal tax-efficient structure; and identify future tax risks. Both transferors and transferees can calculate the transaction costs far in advance. For the transferee, the inner workings of taxation of shares and assets acquired through M&A are laid bare. Readers will also learn how to defer tax through corporate reorganization, how to raise funds through debt financing, how to plan for an investment holding structure and an exit route, how to get money out of China and how to manage liquidation in the most tax-advantageous way.

- ◆ Chapters of the book include:
- Introduction
  - About M&A
  - Common forms of M&A transactions in China
  - Transferee should know: transaction costs
  - Transferee should know: taxation basis of shares and assets acquired after M&A transactions
  - Transferor should know: transaction costs
  - Deferring tax through corporate reorganization
  - Liquidation
  - Raising funds through debt financing
  - Planning for investment holding structure and exit route
  - Getting money out of China
  - Case studies

**Title:** Tax compliance in Greater China : China, Hong Kong and Taiwan  
**Author:** Stephen Nelson ... et al.  
**Publisher:** Hong Kong : CCH Hong Kong  
**Edition:** 5th ed.  
**Year of Publication:** 2011  
**Call No.:** KNQ3550 .T38 2011



- ◆ For foreign companies and investors, doing business in China opens up an array of tax compliance requirements. Now with the latest edition of this title, companies will learn to navigate the minefield of tax issues and surmount the challenges of complying with tax in a fast-changing business region. It contains useful information about: new circulars on transitional treatments for China's Enterprise Income Tax Incentives; Circular 97 and its impact on payment of social security contributions in China; clarification to issues relating to Land Value Added Tax clearance in China; supplementary regulations for qualification of Foreign Invested R&D Centers; practical issues with the use of newly signed tax treaties between Hong Kong and its treaty partners; applying Practice Note No. 46 issued by the Hong Kong Inland Revenue Department on transfer pricing; and updates on Taiwan's investment framework and tax incentives.
  
- ◆ Chapters of the book include:
  - Investment framework China
  - Tax compliance China
  - Investment framework Hong Kong
  - Tax compliance Hong Kong
  - Investment framework Taiwan
  - Tax compliance Taiwan