

Hong Kong foreign investment guide



LPA-CGR avocats

Editorial

This guide provides an overview of key laws and policies that may affect you if you are considering setting up or carrying on a business in Hong Kong.

We hope that this introduction to the legal framework for doing business in Hong Kong will be of assistance to you. This summary does not represent an exhaustive treatment of the topic and should not be regarded as legal advice. Our team members in our office in Hong Kong are available to provide more detailed advice on any questions raised by this guide.

The law is stated herein as at 1 September 2017.

The Hong Kong Team of LPA-CGR avocats

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1. One country, two systems: the case of Hong Kong

Since its return to Chinese sovereignty in 1997, Hong Kong has the status of Special Administrative Region (SAR) of the People's Republic of China. This status means that while forming an integral part of China's territory, Hong Kong continues to have a high level of autonomy in its governance and legal and judicial systems. These legal and judicial systems go back to English common law and apply legal and judicial principles similar to those seen in other common law jurisdictions.

The special status of Hong Kong allows it to be a full member of international organizations and sign international treaties in its own name. Hong Kong is, for instance, a signatory to the following agreements with France entered into before and after 1997:

- the *Agreement between the Government of Hong Kong and the Government of the Republic of France for the Reciprocal Promotion and Protection of Investments*, signed on 30 November 1995;
- the *Customs Cooperative Arrangement*, signed in July 1996; and
- the *Comprehensive Double Taxation Agreement (CDTA)*, signed on 21 October 2010.

Hong Kong has also entered into bilateral agreements with the government of China. On 29 June 2003, Hong Kong and China signed a bilateral free trade agreement called the *Closer Economic Partnership Arrangement (CEPA)*, which has been supplemented 10 times between 2004 and 2013. CEPA gives Hong Kong companies and goods preferential access to the Chinese market. It also implements a range of measures to facilitate trade and investment between Hong Kong and China.

Hong Kong and China also concluded a tax arrangement entitled the *Arrangement between the Mainland of China and the Hong Kong Special Administrative Region for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income* in 2006. In addition to providing measures relating to double taxation and tax avoidance, the arrangement grants Hong Kong investors and operators significant preferential tax treatment in China.

Other agreements between Hong Kong and China deal with the enforcement of arbitration awards and civil and commercial court judgements. These arrangements with China have assisted Hong Kong in consolidating its role as the key intermediary between China and the rest of the world.

2. Accessing China through Hong Kong

The strong economic and financial ties between Hong Kong and China have made Hong Kong a preferred base for foreign businesses wishing to access the China market. Hong Kong also offers diverse tax, legal and financial benefits to investors who create a holding company in Hong Kong.

2.1. Attractive legal environment

Hong Kong has a legal system with its roots in the common law tradition and a judiciary, which is independent. Investors in the territory can count on a high level of transparency and an effective rule of law system for protecting their interests.

The regime for doing business is flexible. Investors are relatively free to determine on their own the terms of their investment in a Hong Kong company as well as their respective rights and obligations as shareholders. There are no restrictions on the level of foreign shareholding in any business sectors.

Various rules guarantee the confidentiality of business operations: accounts of private companies do not need to be published and shareholders' agreements are not required to be deposited with any authorities. Changes in a company's shareholding or governance such as share transfers, capital increases or changes in the constitutional documents are not subject to administrative approval.

2.2. Tax advantages

Hong Kong's tax regime with its relatively low tax rates provides a business-friendly environment. Companies are subject to profits tax at the rate of 16.5% for income generated in Hong Kong and zero tax for profits generated outside of Hong Kong.

Hong Kong does not impose any tax on turnover, dividends or capital gains, and it has no VAT or import duties (with a few exceptions).

Setting up in Hong Kong generally gives investors access to the preferential treatment available under the tax treaties and arrangements between Hong Kong and China, as well as between Hong Kong and a wide range of foreign countries such as France, the United Kingdom and Belgium. By relying on these treaties and arrangements investors can avoid double taxation on income and wealth as well as enjoy a reduction of withholding tax on dividends and royalties.

French companies wishing to set up operations in China via Hong Kong should heed the anti-abuse tax mechanisms under French tax law. It is important to ensure that the Hong Kong entity is endowed with sufficient substance in Hong Kong so that the French tax authorities cannot challenge the preferential tax treatment of the Hong Kong entity.

2.3. Financial advantages

Hong Kong offers investors great flexibility in funding arrangements of a company. For example, no minimum capital is required to form a company and capital can be contributed without any statutory schedule constraints.

Hong Kong is a leader in private equity investment and has one of the major stock exchanges in the region. At the end of 2016, the Hong Kong Stock Exchange ranked 8th in the world in terms of market capitalization. The Hong Kong Stock Exchange offers many advantages to companies seeking a listing: an effective and transparent regulatory framework, a state-of-the-art technological platform and a wide range of products.

Hong Kong also has a freely convertible currency and imposes no restrictions on foreign exchange remittances. Investors can thus easily access sources of finance for their business operations inside and outside of Hong Kong.

3. Types of business entities

3.1. General

Hong Kong offers a wide variety of structures for doing business. The choice for a particular type of structure is dependent on the investor's long-term objectives, risk tolerance, financial resources and tax considerations.

The most common business entities for foreign investors are:

- a limited liability company
- a registered non-Hong Kong company or branch
- a representative or liaison office
- a partnership
- a trust

3.2. Limited liability company

Foreign investors usually establish a company in the form of a limited liability company. This structure offers the investor the advantage of limited liability. This means that the liability of a shareholder is limited to its contribution to the company's capital. A limited liability company can be set up quickly at little cost and does not require any minimum level of investment. It can take the form of a private or a public company. A private limited liability company may have between one and 50 shareholders and is not allowed to offer its shares to the public.

The board can consist of a single director. There are no local residency requirements for directors of a Hong Kong company. If the company is a private company, then at least one director must be a natural person.

A new limited liability company can be incorporated by registration with the Companies Registry. Alternatively, rather than setting up a new company, foreign investors can acquire a so-called 'shelf company'. A shelf company is a ready-made limited liability company created with the sole purpose of being purchased by prospective investors in Hong Kong. By acquiring a shelf company, the investor can get off the blocks immediately without having to go through the process of incorporating a new company.

3.3. Registered non-Hong Kong company or branch

A foreign company can carry on business in Hong Kong by registering as a non-Hong Kong company. This form of presence is usually referred to as a branch office. Typically banks and other financial institutions often use this business form. It may not be attractive to other investors because the foreign parent does not enjoy limited liability as the branch is not a separate legal entity.

A branch may conduct profit-making operations in Hong Kong. However, certain types of business activity require approvals and licences from Hong Kong's regulators. This is, for instance, the case for foreign banks which need to obtain the relevant licence for their business from the Hong Kong Monetary Authority.

The establishment of a branch requires two registrations: a registration of the business with the Inland Revenue Department and a registration as a non-Hong Kong company with the Companies Registry. The two registrations can be completed simultaneously by application to the Companies Registry. Branch offices need to comply with ongoing requirements such as filing annual returns and tax returns.

3.4. Representative or liaison office

A foreign company can establish a low-level presence in Hong Kong without setting up a limited liability company or registering as a non-Hong Kong company. This form of presence is usually referred to as a 'representative office' or a 'liaison office'. Such office does not have separate legal person status and the parent company remains legally liable for all actions of the representative office.

Unlike a company or branch, a representative office is not intended to conduct any profit-making activities but may only carry on promotional or liaison activities. The sole source of its operational funds should be its parent company.

In order to operate a liaison office, the parent company is required to attend to a business registration with the Inland Revenue Department within one month from its date of commencement of business. No registration with the Companies Registry is needed. A representative office need not comply with ongoing requirements such as filing annual returns and tax returns or maintaining accounts.

3.5. Partnership

Investors can also set up a business in the form of a partnership. The relationship among partners in a partnership is governed by the Partnership Ordinance and the partnership agreement. Partnerships can be established as a general partnership or a limited partnership.

In a general partnership the partners do not enjoy limited liability and each partner is jointly liable with all other partners for all debts and obligations of the partnership incurred while he or she is a partner. A general partnership must attend to a registration of the business with the Inland Revenue Department once it establishes a place of business in Hong Kong.

In a limited partnership the general partners are typically liable for the debts and obligations of the partnership and in charge of managing its business. Limited partners are only liable for the capital they contributed. A limited partnership must be registered with the Companies Registry and the Inland Revenue Department.

3.6. Trust

As in other common law jurisdictions, Hong Kong allows the creation of trusts. Trusts are created by a settlor transferring property to a trustee. The trustee holds that property for the trust's beneficiaries. A trust is not a separate legal entity.

The trustee can use a trust as a business or investment vehicle by conducting the trust's business for the benefit of the beneficiaries of the trust. The income from the business activities will belong to the beneficiaries of the trust.

4. M&A transactions

The legal regime for mergers and acquisitions in Hong Kong is extremely flexible. Acquisitions can take the form of share or asset acquisitions. Generally speaking such transactions do not require any prior authorization from government authorities.

The flexibility and transparency of Hong Kong's legal system coupled with its low tax regime explain why many investors choose Hong Kong as the platform for their investment in China. If investors hold their business in China through a Hong Kong holding company, they can dispose of the China business by selling the shares in the Hong Kong holding company. While such offshore transfer generally avoids the need for regulatory approval in China, it may still be subject to PRC tax should it lack a reasonable business purpose. If the merger is particularly large, the transaction may also be caught by China's antitrust legislation.

Transactions involving shares of public companies listed on the Hong Kong Stock Exchange are subject to the rules issued by the stock exchange and a special set of rules issued by the Securities and Futures Commission, Hong Kong's stock market regulator.

5. Attractive taxation regime

Hong Kong has a regime with relatively few taxes and low tax rates. There is no value-added tax, estate or inheritance tax, turnover tax, tax on dividends or capital gains tax in Hong Kong. Imports are generally exempt from customs duties except for those falling in a limited number of product categories. The three main direct taxes are profits tax, salaries tax and property tax.

The tax regime in Hong Kong contains anti-avoidance provisions aimed at neutralizing the effect of certain transactions, which are deemed to be artificial or undertaken primarily with a tax avoidance motive.

5.1. Profits tax

Hong Kong has a territorial system of taxation as it solely taxes profits originating in Hong Kong irrespective of the taxpayer's nationality or its legal form. Profits arising or derived from outside Hong Kong are not taxed. The place of origin of profits is a question of fact which is determined on a case-by-case basis with reference to what the profit earner has done to earn the profit and where it was done.

The profits tax rate is 16.5%. All current expenditure incurred in the realization of the profit is deductible, regardless of where the expenditure was incurred.

5.2. Salaries tax

Salaries tax is payable on a person's Hong Kong sourced employment income, Hong Kong pension or income derived from an office such as a directorship in Hong Kong. A Hong Kong employee must pay salaries tax on all his salary income arising from his Hong Kong employment. This is the case even if the employee performs part of the services outside Hong Kong, except if the employee does not visit Hong Kong for an aggregate of 60 days or more during a tax year. A person who is not employed in Hong Kong is taxed only on income arising from services rendered in Hong Kong.

Salaries tax is calculated according to a progressive rate, which ranges from 2 to 17%, with an overall maximum cap at 15% of total income.

Abatements may be granted depending on family status, and certain charges are deductible.

5.3. Property tax

Property tax is payable on the rental income of property in Hong Kong at a rate of 15%. Irrecoverable rents, occupancy duties already paid and a flat-rate deduction of 20% for repairs and outgoings may be deducted from the taxable income.

Rental income received by a property company are considered profits, and are thus taxed at the rate of the profits tax at 16.5%.

An exemption from property tax or a right to set off property tax against profits tax may be available to a company if the property is part of its trade or is used for producing taxable profits.

5.4. Stamp duty

Stamp duty is levied on the following documents:

- agreements for the transfers of title to land and buildings: taxed at a flat rate of 15% or, in certain circumstances (principally purchases by Hong Kong permanent residents), at a rate ranging from HKD 100 to 4.25%;
- leases: taxed at rates ranging from 0.25% to 1% of the rent depending on the length of the term; and
- transfers of shares of a Hong Kong company: taxed at 0.2% of the purchase price paid for the shares or the net asset value of the company whose shares are sold, whichever is the higher.

Residential property transactions may also be subject to a Special Stamp Duty. This stamp duty applies to properties acquired by individuals or companies (Hong Kong or foreign) on or after 20 November 2010 if they are resold within 36 months after the acquisition. The rate of the Special Stamp Duty varies from 10 to 20% depending on how long the property was held before it was resold.

Residential property transactions are subject to a Buyer's Stamp Duty. This stamp duty applies to properties acquired on or after 27 October 2012 by individuals or companies (Hong Kong or foreign) except if the purchaser is a Hong Kong permanent resident. The Buyer's Stamp Duty is charged at a flat rate of 15% of the value of the sale.

Properties in Hong Kong are liable to government rate assessments. The amount of the rate payable is equal to 5% of the annual rental value. Both the owner and the occupier are liable for rates. In practice, who pays depends on the agreement between the owner and occupier of the premises. In the absence of any agreement to the contrary, it is the occupier who is liable for the rates.

5.5. Tax treaties between Hong Kong and other countries

Hong Kong has signed double taxation agreements with a number of European countries, including France, Belgium and the United Kingdom. The general principle under these agreements is that income such as profits, wages, dividends, interest and royalties is only taxed by the jurisdiction in which it is generated. The income realized by a person located in one of the two signatories is normally only taxed in that jurisdiction unless the person carries on business activities in the territory of the other signatory through a permanent establishment.

The double taxation agreements contain exchange of information provisions in line with the latest model of the Organisation for Economic Co-operation and Development. Hong Kong law and practice provides certain safeguards to prevent 'fishing expeditions' by the tax authorities of other jurisdictions.

6. Employing staff

While employment in Hong Kong is subject to far fewer rules than in other jurisdictions, employers should still be aware of a number of obligations relating to the rights of employers and employees, social security and the hiring of foreign employees. The key statute is the Employment Ordinance, which is generally applicable to employees engaged under a contract of employment in Hong Kong. The Employment Ordinance applies to local employees as well as foreign nationals working in Hong Kong.

6.1. Employment contracts

Any person who has worked at the same employer for more than four weeks of at least 18 hours per week is considered an employee with a continuous employment contract. Once a continuous employment contract has been established, the employment relationship becomes subject to the provisions of the Employment Ordinance.

Employer and employee are free to negotiate the terms of the employment contract as long as the terms comply with the provisions of the Employment Ordinance. An employment contract may be made in writing or verbally. If the term of an employment contract is not specified, the term will be one month renewable from month to month.

6.2. Wages

Hong Kong has introduced a statutory minimum hourly wage. The minimum hourly wage effective from 1 May 2017 is HKD 34.5 per hour.

Wages must be paid no later than seven days after the end of the wage period.

6.3. Working hours and leave

There are generally no statutory provisions which prescribe maximum working hours for employees or prescribe a five-day work week. The only requirement is that an employee must be granted at least one rest day in every period of seven days.

The leave entitlements of employees are:

- a minimum of one day off per week;
- 12 public holidays per year; and
- 7 days paid leave after 12 months of continuous work under the same contract.

According to their length of service, employees will become entitled to additional paid leave days up to a maximum of 14 days.

Employees can enjoy the following forms of statutory leave, which is generally paid at four-fifths of the average salary:

- sick leave: two days per month in the first year of employment and four days per month in subsequent years;
- maternity leave: a period of 10 weeks, which is conditional on the employee having been employed for at least 40 weeks. An additional period of leave of not more than four weeks may be granted on grounds of illness or disability arising out of the pregnancy or confinement; and
- paternity leave: period of three days, which is conditional on the employee having been employed for at least 40 weeks.

6.4. Termination of employment contracts

The employer may vary the terms of the employment contract or dismiss an employee on the following grounds:

- there are serious issues in the employee's conduct;
- the employee's capability and qualifications are insufficient;
- redundancy or other genuine operational requirements;
- statutory or legal requirements; and
- any other substantial reason which is sufficient to warrant the variation or dismissal.

An employee who is on probation may be terminated by the employer without notice during the first month and by at least seven days' notice thereafter. Outside the period of probation the employee must be given:

- if the contract is silent on the length of notice, at least one month's notice of termination; or
- if the contract has specified the length of notice, the agreed period, which may not be less than seven days.

Employment can also be terminated without notice by making a payment in lieu of notice in an amount equal to the amount of wages, which would have been payable to the employee during the period of notice.

An employer may terminate a contract of employment without notice or payment in lieu if an employee, in relation to his employment-

- wilfully disobeys a lawful and reasonable order;
- misconducts himself, such conduct being inconsistent with the due and faithful discharge of his duties;
- is guilty of fraud or dishonesty;
- is habitually neglectful in his duties; or
- on any other ground on which the employer would be entitled to terminate the contract without notice at common law.

A severance payment must be paid to an employee who has been made redundant or has been laid off provided he has worked for not less than 24 months for the same employer. The severance payment amounts to two-thirds of the last month's salary (capped at HKD 22,500) multiplied by each year of service but must not exceed a total of HKD 390,000.

A long service payment must be paid to an employee who is dismissed for any reason other than redundancy or misconduct provided he has worked at least five years for the same employer. The calculation of the payment amount is the same as that for the severance payment. Employees are not permitted to get both the severance payment and long service payment.

6.5. Social security

Unemployment compensation and health insurance are not mandatory in Hong Kong. Therefore, employers and employees are not required to make contributions to mandatory unemployment or health insurance, but they may purchase private insurance.

Hong Kong has introduced a pension scheme, which requires employers and employees to contribute to a Mandatory Provident Fund (MPF). Contributions only need to be made for the employees who are Hong Kong residents and habitually work in Hong Kong. The employer's and employee's monthly contributions to MPF must be at least 5% of the monthly salary of the employee up to a maximum of HKD 1,500. Employees with a monthly salary of less than HKD 7,100 are exempted from making monthly contributions to MPF, but not their employers. The employee's contribution must be deducted by the employer from the employee's salary. Foreigners who come to work in Hong Kong for less than 13 months or who are already covered by a foreign pension scheme may be exempted from the MPF obligations.

6.6. Foreign employees

All non-local employees must obtain employment visas before they can be employed in Hong Kong. While in principle such a visa must be applied for at the Chinese Embassy in the country of residence of the applicant before entering Hong Kong, it is common for the local sponsor to apply directly to the Hong Kong Immigration Department. The application must be supported by a local sponsor, which is usually the employing company. The sponsor must take on certain liabilities with respect to the employee. For instance, the sponsor must ensure that the employee is repatriated after the period of employment has ended.

7. Protection of intellectual property

7.1. Trademarks

The system for the registration of trademarks in Hong Kong is autonomous and separate from China's registration system. Therefore, trademarks registered in China are not protected in Hong Kong.

A trademark is defined as a sign that may be graphically represented and allows the goods or services of a company to be identified. Registration of a trademark confers on the owner the exclusive right to use the trademark in the class or classes of goods and services specified at the time of registration.

An application for registration can be filed after carrying out a search for prior registrations. The Trade Mark Registry of the Intellectual Property Department reviews the application and, if accepted, publishes the trademark in Hong Kong's intellectual property journal. If no objection is made against the registration within three months of publication, a registration certificate is issued for a term of 10 years, which is renewable by periods of 10 years.

7.2. Patents

The regime for the registration of patents is autonomous and separate from that of China. A patent that is only registered in China is not protected in the territory of Hong Kong and registration in Hong Kong is necessary. As Hong Kong is a signatory of the Paris Convention of 20 March 1883, the applicant for a patent will have 12 months to submit applications in other states that signed the Convention.

A Hong Kong patent is granted through the re-registration of a patent already granted in the UK, the European Patent Office (designating the UK) and the PRC. International applications under the Patent Co-operation Treaty covering those countries also qualify.

Any new invention with the potential for industrial use may be patented. A standard patent is valid for a maximum of 20 years, while a short-term patent is valid for four years, and may be renewed once for a total maximum term of 8 years.

7.3. Copyright

The Copyright Ordinance offers protection in Hong Kong for any human creation in the broad sense such as books, computer software, musical works and art works.

No formalities are required to obtain copyright protection for a work in Hong Kong. Once the work is created by its author, the author has a monopoly of use, reproduction and exploitation. Generally, the term of protection will exist for the life of the author plus 50 years. Depending on the type of work there may be a minor deviation from this rule.

7.4. Designs and models

Design or models may be registered under the Registered Designs Ordinance. A registrable design consists of features of shape, configuration, pattern or ornament applied to an article by an industrial process. The features must have appeal to and be capable of being judged by the eye.

Upon registration the design or model is protected for a term of five years, which may be extended for a maximum of four times. Registered designs protect only the appearance of products.

7.5. Protection of specific creations

The Layout-design (Topography) of Integrated Circuits Ordinance protects original creations of semiconductor circuits for 10 years as from the first year of commercial exploitation, or 15 years in the absence of exploitation. This protection is automatic and does not require any registration.

The Plant Varieties Protection Ordinance protects horticulturists' exclusive right to reproduce their creation. The condition for the grant of protection is that the plant variety is new, distinct, homogeneous and stable. Protection is granted for a period from 20 to 25 years.

7.6. Company name

Generally, a new company can be registered with the name of its choice as long as the name is not identical to an existing company name or mark. A company can register an English name, a Chinese name, or an English name and a Chinese name.

8. Banking services

Hong Kong is one of the most important international financial centres in Asia and in the world. The Hong Kong Monetary Authority is the local supervisor of the banking sector. Hong Kong has adopted a three-tier system of deposit-taking institutions as follows:

- licensed banks are the only banks which may operate current and savings accounts, and accept deposits of any size and maturity from the public and pay or collect cheques drawn by or paid in by customers;
- restricted license banks are principally engaged in merchant banking and capital market activities. They may accept term deposits of a minimum of HKD 500,000; and
- deposit-taking companies may engage in a range of specialized activities and are only allowed to accept deposits of a minimum of HKD 100,000 with an original term of maturity of not less than three months.

Under CEPA Hong Kong's banks can enjoy various preferential treatments if they set up operations in China. This has given Hong Kong banks a competitive edge over foreign banks in China. The preferential treatments include the permission to offer a wider range of banking services to local customers, the ability to participate in the issue of all kinds of securities and the option to locate a data centre in Hong Kong if the Hong Kong bank satisfies certain criteria.

Hong Kong's financial services sector benefits from the fact that, contrary to China, there is no exchange control in Hong Kong, funds may be repatriated without restriction and the Hong Kong dollar is completely convertible.

Notes



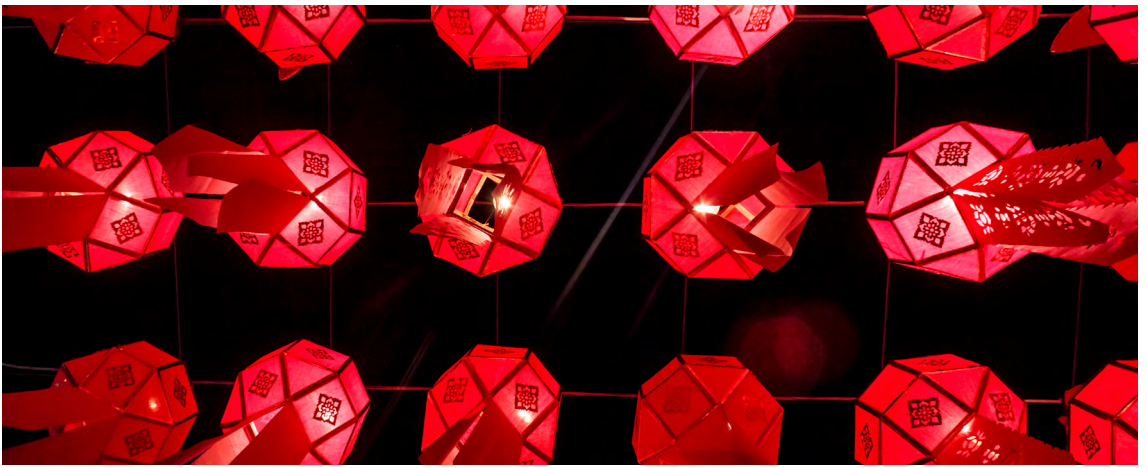
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LPA-CGR in Greater China

Our firm LPA-CGR opened its first Asian office in Hong Kong in 1998. Our network in the region was later expanded with offices in Shanghai and Japan. Through our presence in Greater China, we are able to provide hands-on advice and services to our clients.

We invite you to contact our Hong Kong office should you have any questions regarding any of the topics addressed in this guide.

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