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DOING BUSINESS IN THE  
ASIA PACIFIC REGION

*Compiled by the  
International Society of  
Primerus Law Firms*

2019

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**Primerus**

*The World's Finest Law Firms*

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# ABOUT PRIMERUS

Primerus is an international society of 170 top-rated, independent boutique law firms. When we formed Primerus in 1992, we set out to restore honor and dignity to the legal profession and to help rebuild the public's trust in lawyers and the judicial system by setting these high standards. Twenty years later, our commitment to these values remains strong and our clients notice the difference in who we are and how we work.

Primerus seeks out, screens and audits our firms to make sure we have only the finest. We use all the ratings services available to us, including Martindale Hubbell, Best Lawyers, Chambers and Legal 500, to ensure the law firms we invite to join Primerus are the best in the world. And that is just the beginning. We then conduct a more extensive investigation of the firm, including attorney backgrounds, references and malpractice history checks. An independent accreditation board has the last word on admission and retention of members, resulting in a high quality standard that's applied universally to all members. Another board oversees quality assurance to more specifically define the high standards embodied within the Six Pillars and to help firms live by those standards in everyday practice. We're confident our strict guidelines ensure Primerus law firms are the world's finest. In fact, The Wall Street Journal has compared Primerus to the "Good Housekeeping Seal of Approval" for law firms.

We search the world for the best law firms so you don't have to. But our work doesn't end there. We bring these firms together into a close-knit society to work together for you. Located in nearly 50 countries around the world and 47 U.S. States, with more joining every day, our firms are poised to serve as your global legal team, working together to meet your needs seamlessly and efficiently. The combined resources and expertise of this global team is never more than a phone call away.

The following guide is intended to be a helpful tool for clients and companies who are exploring, plan on, or currently provide legal services in the Asia Pacific region. Assembled by some of the world's finest law firms, this guide will prove valuable in addressing many frequently asked questions within the region.

## 2019 LAW FIRM LOCATIONS



United States	Louisiana	Ohio	Argentina	Germany	Russia
Alabama	Maine	Oklahoma	Australia	Greece	Singapore
Arizona	Maryland	Oregon	Belgium	Honduras	Spain
California	Massachusetts	Pennsylvania	Belize	Hong Kong	Sweden
Colorado	Michigan	Rhode Island	Brazil	Hungary	Switzerland
Connecticut	Minnesota	South Carolina	British Virgin Islands	Ireland	Taiwan R.O.C.
District of Columbia	Missouri	Tennessee	Canada	Italy	Turkey
Florida	Montana	Texas	Chile	Kenya	Ukraine
Georgia	Nebraska	Utah	China	Malaysia	United Kingdom
Hawaii	Nevada	Virginia	Colombia	Mexico	
Idaho	New Hampshire	Washington	Costa Rica	Netherlands	
Illinois	New Jersey	West Virginia	Cuba	Nigeria	
Indiana	New Mexico	Wisconsin	Cyprus	Panama	
Kansas	New York	Wyoming	Dominican Republic	Peru	
Kentucky	North Carolina		France	Puerto Rico	



# Carroll & O'Dea Lawyers

## AUSTRALIA

**Carroll & O'Dea Lawyers is a full service Australian law firm with offices in Sydney, Canberra, Melbourne, Newcastle, Wollongong, Parramatta and Campbelltown.**

The firm's 87 plus lawyers provide legal services of the highest quality and with the utmost integrity. The firm has done so for over 119 years.

Above all, Carroll & O'Dea seeks to provide practical solutions for their clients in all areas of practice.

Their talented team of lawyers include accredited specialists in business law, property law, employment law, commercial litigation and personal injury law.

They advise businesses, not-for-profit groups and individuals across a broad range of areas:

- Business law (domestic and cross border)
- Not-for-profit issues
- Property law
- Consumer and compensation law including medical and other negligence and product liability
- Estate planning law (wills and probate including disputes)
- Immigration law
- Employment and industrial law
- Commercial dispute resolution

Whatever work you give them, they will complete it to a uniformly high standard. They will favour simple solutions and give you practical advice.



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**CARROLL  
& O'DEA**  
LAWYERS  
When it matters

## Practice Areas

Administrative  
Agency and Distributorships  
Alcoholic Beverage  
Alternative Dispute Resolution  
Asbestos Litigation  
Asset Protection  
Business  
Car Accident  
Civil  
Collections  
Commercial  
Commercial Litigation Law  
Commercial Real Estate  
Computers and Software  
Construction  
Consumer  
Contracts  
Copyright  
Corporate and Transnational Corporate  
Debtor and Creditor  
Elder  
Employee Benefits  
Employment  
Equipment Finance and Leasing Establish Business  
European Company  
Franchises and Franchising  
Guardianship and Conservatorship  
Housing  
Immigration  
Insurance  
Intellectual Property  
Investment  
Labor and Employment  
Leases and Leasing  
Legal Ethics and Professional  
Responsibility  
Legal Malpractice  
Legionnaires Disease  
Libel, Slander and Defamation Litigation  
Medical Malpractice  
Mortgage  
Negligence  
Nonprofit and Charitable Organizations  
Occupational Safety and Health Partnership  
Patents  
Personal Injury  
Private Client  
Probate  
Product Liability Professional Liability Property  
Railroad Accident  
Real Estate  
Religious Institutions  
Tax  
Technology and Science  
Torts  
Trademarks  
Train Accidents  
Traumatic Brain Injury  
Trusts and Estates  
Wills  
Workers Compensation  
Zoning, Planning and Land Use



# HHG Legal Group

## AUSTRALIA

**HHG Legal Group is one of the fastest growing law firms in Western Australia assisting businesses, government and private clients.**

With our large team of lawyers we provide best practice legal advice to resolve your issue and offer representation exceeding normal expectations. When you need a lawyer to provide proactive quality advice and documentation, we will deliver no matter how big or small the task. We are one of the few law firms in Western Australia accredited to train other lawyers by the WA Legal Practice Board.

### Firm Vision

At HHG Legal Group, we are inspired by a single vision:  
To deliver solutions of maximum value to our clients through strong relationships and the connection of talent and experience.

### Firm Values

We realize our vision by adhering to six core values that are summarised by the phrase 'HHG Core Culture'. It's a phrase that indicates that we are a team of talented, committed individuals who believe in the value of personal relationships and who are connected to each other and to the marketplace to provide our clients with insightful and commercially valuable solutions.

Our six key values that define us as an organization and guide our behaviour and growth are:

- **Teamwork.** We are committed to establishing and maintaining collaborative, supportive teams with our colleagues and clients. We also encourage personal responsibility and accountability.
- **Client focus.** We value our client relationships. We listen to our clients and respond to their needs with energy, enthusiasm and efficiency. We focus on solutions that create value for our clients and always go the extra mile for them.
- **Respect.** We are committed to building and maintaining an environment in which we respect each other, in terms of talents, personal qualities and differences. We appreciate diversity in thinking and share what we know.
- **Integrity.** We inspire trust as legal advisors. We deliver on our promises. We also maintain the highest possible ethical standards.
- **Continuous improvement.** We believe in continuous learning. We embrace change and reward goal-oriented effort and achievement. And we coach each individual to enhance his or her ability to contribute.
- **Fun.** We enjoy what we do.



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**HHG** LEGAL GROUP®  
TRUSTED SINCE 1919®

## Practice Areas

Alternative Dispute Resolution

Business

Commercial

Commercial Litigation Law

Construction

Corporate

Education

Family

Labor and Employment

Litigation

Property

Tax

Trusts and Estates

Wills

## AUSTRALIA



1. Website for Company Registry search.  
[www.asic.gov.au](http://www.asic.gov.au)

2. Website for Foreign Investment related.  
[www.firb.gov.au](http://www.firb.gov.au)

3. Website for IP related search.  
 Trademark – [www.ipaustralia.gov.au](http://www.ipaustralia.gov.au)  
 Patent – [www.ipaustralia.gov.au](http://www.ipaustralia.gov.au)  
 Copyright – N/A  
 Industrial Designs – [www.ipaustralia.gov.au](http://www.ipaustralia.gov.au)

4. Is there a necessity for incorporating the corporate name of the Company in Contracts?  
 Yes

5. Is there a necessity for incorporating the corporate identity number of the Company in contracts?  
 Yes. Companies registered outside Australia must also obtain an Australian Resident Body Number if they carry on business in Australia.

6. Is there any local convention of signing of contracts?  
 Except for deeds, parties can agree on means of execution. There are presumptions a local company is bound if certain forms of execution clause are duly completed.

7. Any requirement of notorisation / legalisation of contracts?  
 Notorisation not applicable. Certain dealings relating to land and securities require registration.

8. Sectors where no foreign investment can be made?  
 Residential property (other than newly developed). Approvals may be required depending upon the amount and sector. More difficult in media, telecommunications, transport, HR, military and military technology, security, uranium and plutonium sectors.

9. Sectors where there is a cap on foreign investment?  
 Not applicable but Treasurer may reject or impose conditions on any foreign investment proposals which are against Australia's national interest - see Foreign Acquisitions and Takeovers Act 1975. There are thresholds in other sectors under which approval may not be required.

## AUSTRALIA

10. What are the rates of tax?

Corporate Tax Rate:

*Resident* – 30%

*Non-resident* – 30% : [click here to learn more](#)

On Dividend:

*Resident* – 30% for company, various for individuals. Franking credits for tax paid available if applicable.

*Non-resident* – Franked amount of dividends exempt from Australian income and withholding taxes.

Unfranked dividends - if conduit foreign income: not assessable income and is exempt from withholding tax.

Otherwise subject to withholding tax deducted at 30% (or 15% if shareholder resident in country with agreement with Australia).

On Royalty:

*Resident* – 30% for company, various for individuals.

*Non-resident* – Similar treatment as unfranked dividends above (subject to withholding tax).

On Sale of Shares in Local Company:

*Resident* – Capital gains treated as income and subject to tax at applicable income rate (30% for company, various for individuals). Capital gains discount available if shares held >1 year. Capital losses may offset future capital gains

*Non resident* – Capital gains treated as ordinary income and subject to tax at applicable income rate (30% for company, various for individuals). Capital gains discount may not be available.

11. Is your Country a signatory to the following International Treaties related to IP?

Berne Convention on Copyrights – Yes

Patent Cooperation Treaty – Yes

Madrid Protocol – Trademark – Yes

12. What are the safeguards to be taken to enforce JV Agreement / Shareholder's Agreement?

Space does not permit these to be listed here.

13. Are Foreign Arbitration Awards enforceable?

Yes with other countries with reciprocal arrangements, as listed under the applicable conventions.

14. Is your Country a signatory to the following International Treaties related to Dispute Resolution?

Geneva Convention – 1927 - No. 1961 - No.

New York Convention – Yes – [Click here for more information](#)

# AUSTRALIA

Carroll & O'Dea Lawyers  
HHG Legal Group

# Hengtai Law Offices

## CHINA

**Hengtai Law Offices was founded in 1998 and is renowned for its professionalism and down-to-earth style of work.**

Hengtai Law Offices was listed as one of the Prominent General Practice Law Firms in Shanghai by "China Business Law Journal" in 2010. Hengtai Law Offices' security business ranked top 20 in 2009 and 2010 consecutively, according to "Lawfirm50". In 2011, Hengtai Law Offices was nominated Firm of the Year in Real Estate & Construction-China. Hengtai Law Offices has also been rated as an advanced law firm many times by Pudong Justice Bureau of Shanghai.

### Objective

Hengtai Law Offices pursues the goal to strive for and ensure the maximization of client interests. Based on the good communication with clients and in-depth understanding of their business needs and background, the firm is committed to providing clients with pragmatic and constructive solutions to legal issues, in a bid to help them achieve business pursuits.

### Team

Hengtai Law Offices now has nearly 40 lawyers and paralegals, and most of them have masters degrees. Some lawyers used to study abroad or serve in judicial authorities. Through handling of a host of contentious and noncontentious cases, the firm's lawyers have accumulated rich experience and are reliable in handling and solving complex legal affairs.

### Qualifications

Apart from the qualifications that are necessary in general, Hengtai Law Offices also has the securities business license jointly issued by China Securities Regulatory Commission and the Ministry of Justice of China as well as the Foreign-invested Project Consulting and Agency Qualification granted by Shanghai Foreign Investment Commission.

### Trans-disciplinary services

Hengtai Law Offices aims to cater for clients' different needs rapidly and effectively. In addition to the qualifications in the legal profession, the firm's lawyers also have academic degrees and qualifications in the specialties of communications, medicine, chemical industry, business administration and foreign languages. To meet the needs of dealing with a variety of complex and professional transactions, the firm has set up teams specializing in financial securities, corporate affairs/foreign investment, real estate/project construction, intellectual property, labor and lawsuit arbitration, etc., according to the expertise of each lawyer. Meanwhile, the needs of clients have further boosted the cooperation between these teams.



## Practice Areas

Alternative Dispute Resolution  
 Arbitration Law  
 Banking  
 Bankruptcy  
 Civil  
 Civil Litigation Law  
 Commercial  
 Commercial Litigation Law  
 Construction  
 Criminal  
 Finance  
 Foreign Investment Law  
 Franchises and Franchising  
 Insurance  
 Intellectual Property  
 International Arbitration  
 International Banking Law  
 International Bankruptcy Law  
 International Construction Law  
 International Employment Contracts Law  
 International Finance Law  
 International Intellectual Property Law  
 International Labor Law  
 International Litigation Law  
 International Mergers and Acquisitions Law  
 International Real Estate Law  
 International Trade  
 Investment  
 Labor and Employment  
 Labor Law  
 Liquidations Law  
 Litigation  
 M&A  
 Real Estate  
 Torts





# Hengtai Law Offices

## CHINA

### Integrated service

The development of Hengtai Law Offices is attributed to the dedication and collaboration of all lawyers and executives. The firm has always been in pursuit of the consistency in practice, staff stability and the sharing of vision, experience, expertise and resources. Clients can contact the firm's lawyers and receive their integrated services anywhere and anytime.

### Fee policy

Fully aware of the importance of fee policy for clients, Hengtai Law Offices pays high regard to their clients' interests and always provide clients with flexible and reasonable price policy and fee payment mode. In the meantime, they are striving to build a first-class professional database, a reasonable mechanism for teamwork and division of responsibilities, and an effective approach to communicate with clients, so as to reduce their service costs.



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恒泰律师事务所  
HENGTAI LAW OFFICES

## Practice Areas

Alternative Dispute Resolution  
Arbitration Law  
Banking  
Bankruptcy  
Civil  
Civil Litigation Law  
Commercial  
Commercial Litigation Law  
Construction  
Criminal  
Finance  
Foreign Investment Law  
Franchises and Franchising  
Insurance  
Intellectual Property  
International Arbitration  
International Banking Law  
International Bankruptcy Law  
International Construction Law  
International Employment Contracts Law  
International Finance Law  
International Intellectual Property Law  
International Labor Law  
International Litigation Law  
International Mergers and Acquisitions Law  
International Real Estate Law  
International Trade  
Investment  
Labor and Employment  
Labor Law  
Liquidations Law  
Litigation  
M&A  
Real Estate  
Torts

# HJM Asia Law & Co LLC

## CHINA

**HJM Asia Law & Co LLC is a boutique law firm in Asia with more than 15 years of legal experience. HJM Asia Law combines an in-depth knowledge of Asian legal systems with the expertise, client service, and efficiency of a Western business operation.**

The law firm has full time dedicated and competent teams based in China and Singapore. In addition to their in-house team, they have over the years formed strategic alliances with various international law firms and have built and maintained good relationships with Chinese authorities.

### Professionalism

HJM Asia Law believes in hiring the best qualified people to provide prompt and excellent services to their clients. Before accepting a mandate, they make sure they understand the structure and corporate objectives that their clients have in mind for both the short and long term. The success of their clients is also the firm's success.

### Dedication

HJM Asia Law works hand-in-hand with their clients to provide a tailored service for each mandate. Each of their employees is fully dedicated to his assigned clients and keeps them up to date on the status of their respective projects anywhere in Asia, while at the same time pro-actively protecting their clients' interests. The firm values honesty and trust, and strongly believes that this is the foundation for a good and dedicated relationship between their clients and themselves.

### Diversity

The firm recruit's staff with distinct career experiences in order to provide their clients with extensive exposure to various perspectives of Asia, more specifically, the Chinese culture, business mindset and philosophies. By bringing together a commercially and legally diverse team, they are able to develop innovative and business savvy ideas for their clients.

### Communication

HJM Asia Law believes in communication, thus they take time to engage in detailed discussions with their partners, clients and colleagues in order to clearly understand their goals, interests and strategies.



## Practice Areas

Business Immigration  
 Business  
 Business Torts Law  
 Commercial Fraud Law  
 Commercial  
 Compliance  
 Copyright  
 Corporate  
 Employment  
 Environmental  
 Government Contracts  
 Health Care  
 Intellectual Property  
 International Arbitration  
 International Government Contracts  
 Law  
 International Trade  
 Labor and Employment  
 Labor  
 Litigation  
 M&A  
 Partnership  
 Patents  
 Trademarks  
 Trusts and Estates  
 Unfair Competition

# HJM Asia Law & Co LLC

## CHINA



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## Practice Areas

- Business Immigration
- Business
- Business Torts Law
- Commercial Fraud Law
- Commercial
- Compliance
- Copyright
- Corporate
- Employment
- Environmental
- Government Contracts
- Health Care
- Intellectual Property
- International Arbitration
- International Government Contracts
- Law
- International Trade
- Labor and Employment
- Labor
- Litigation
- M&A
- Partnership
- Patents
- Trademarks
- Trusts and Estates
- Unfair Competition

## CHINA



1. Website for Company Registry search.

Website of local counterpart of China Administration of Industry and Commerce, Shanghai website:  
<https://www.sgs.gov.cn/shaic/>

2. Website for Foreign Investment related.

You could have a general overview regarding laws of foreign investment on Ministry of Commerce's website ([www.mofcom.gov.cn](http://www.mofcom.gov.cn)), and have a detailed understanding regarding local policy on website of local counterpart of MOFCOM, Shanghai website: <http://www.scofcom.gov.cn/en/index.htm>

3. Website for IP related search.

Trademark – <http://sbcx.saic.gov.cn/trssearch-e/>

Patent – [http://cpquery.sipo.gov.cn/index.jsp?language=en\\_US](http://cpquery.sipo.gov.cn/index.jsp?language=en_US)

Copyright – [http://www.ccopyright.com.cn/cpcc/index\\_en.jsp](http://www.ccopyright.com.cn/cpcc/index_en.jsp)

Industrial Designs – [http://cpquery.sipo.gov.cn/index.jsp?language=en\\_US](http://cpquery.sipo.gov.cn/index.jsp?language=en_US)

4. Is there a necessity for incorporating the corporate name of the Company in Contracts?

Yes

5. Is there a necessity for incorporating the corporate identity number of the Company in contracts?

No

6. Is there any local convention of signing of contracts?

The contract is normally chopped with company chop in addition to signature of legal/authorized representative of the company.

7. Any requirement of notarisation / legalisation of contracts?

No.

8. Sectors where no foreign investment can be made?

It is provided in Foreign Investment Industry Guide Catalogue 2011 version.

9. Sectors where there is a cap on foreign investment?

It is provided in Foreign Investment Industry Guide Catalogue 2011 version, such as Telecom, insurance, fund, securities industry.

# CHINA

Hengtai Law Offices  
 HJM Asia Law & Co LLC

## CHINA

10. What are the rates of tax?

Corporate Tax Rate – Enterprise income tax: 25%

On Dividend – normally 10% for foreign investor.

On Royalty – withholding enterprise income tax: normally 10% and business tax: 5%

On sale of shares in local Company – 25% of the profit for enterprise investor and 20% for individual investor

11. Is your Country a signatory to the following International Treaties related to IP?

Berne Convention on Copyrights – Yes

Patent Cooperation Treaty – Yes

Madrid Protocol – Trademark – Yes

12. What are the safeguards to be taken to enforce JV Agreement / Shareholder's Agreement?

13. Are Foreign Arbitration Awards enforceable?

Yes. China is a signatory of New York Convention.

14. Is your Country a signatory to the following International Treaties related to Dispute Resolution?

Geneva Convention – No

New York Convention – Yes



# ONC Lawyers

## HONG KONG

**ONC Lawyers is a professional and dynamic legal practice based in Hong Kong.**

They were established in 1992 and have been growing continuously since then and have now become one of the largest local law firms with more than 150 members of legally-qualified and supporting staff. The major areas of practice of their lawyers include banking & finance, capital market, China attesting services, China practice, construction & arbitration, corporate & commercial, criminal litigation, employment, family & matrimonial, immigration, insolvency & restructuring, insurance & personal injury, intellectual property & technology, litigation & dispute resolution, notary public services, property, securities, futures & funds, shipping & logistics, trust, and wills & probate.

The firm takes pride in their highly motivated and dedicated team of legal professionals. They are poised to provide efficient commercial or personal legal services at a reasonable cost. Many of their senior solicitors have over 15 years of post-qualification experience and hold a doctorate or master degree in law and other qualifications. All newly-qualified solicitors are required to undergo solid in-house training in their early years of practice. In this way, the firm is able to assure clients of the highest standards of advice and services.

ONC Lawyers was formerly known as Or, Ng & Chan (prior to 1st May 2008), whilst their Chinese name 柯伍陳律師事務所 has remained unchanged.



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**ONC** Lawyers  
柯伍陳律師事務所

## Practice Areas

Administrative  
Admiralty  
Alternative Dispute Resolution  
Banking  
Bankruptcy  
Business  
Civil Rights  
Commercial  
Construction  
Conveyancing Law  
Corporate Finance Law  
Corporate  
Criminal  
Discrimination Law  
Employment  
Family  
Finance  
Immigration  
Insolvency Law  
Insurance  
Intellectual Property  
International Litigation Law  
International Shipping Law  
Investment  
Joint Ventures Law  
Litigation  
M&A  
Maritime  
Personal Injury  
Privacy  
Private Client Law  
Private Equity Law  
Probate  
Property  
Real Estate  
Securities  
Shipping Law  
Transportation  
Trusts and Estates  
Wealth Planning Law  
Wills

## HONG KONG



1. Website for Company Registry search.

<http://www.icris.cr.gov.hk/csci/>

2. Website for Foreign Investment related.

InvestHK – <http://www.investhk.gov.hk/index.html>

Hong Kong Trade Development Council – <http://www.hktdc.com>

GovHK – <http://www.gov.hk/en/nonresidents/investinghk/>

Census and Statistics Department – <http://www.censtatd.gov.hk/hkstat/sub/sp260.jsp?productCode=B1040003>

3. Website for IP related search.

Trademark – <http://ipsearch.ipd.gov.hk/index.html>

Patent – <http://ipsearch.ipd.gov.hk/index.html>

Copyright – It is not necessary to register a copyright in Hong Kong. There is no official registry in Hong Kong for registration of copyright works.

Industrial Designs – <http://ipsearch.ipd.gov.hk/index.html> (under “Registered Design”)

4. Is there a necessity for incorporating the corporate name of the Company in Contracts?

Yes. According to the Companies (Disclosure of Company Name and Liability Status) Regulation (Cap. 622B), a company incorporated in Hong Kong must state its registered name in all communication documents and transaction instruments of the company.

5. Is there a necessity for incorporating the corporate identity number of the Company in contracts?

There is no such requirement set out in the Companies Ordinance (Cap. 622) (“CO”). Yet, to avoid any dispute to the identity of the Company, it is prudent practice to incorporate the corporate identity number in contracts.

6. Is there any local convention of signing of contracts?

- The CO provides that a company can execute a document under seal or by deed.
- Where a company signs a document under seal, it may affix its seal on the document in accordance with its Articles of Association. (s.127 of CO)
- When a company executes a document by deed, it may express it to be executed and delivered as a deed. (s. 128 of CO)
- Also, a company can execute a document: for a company with a sole director, having it signed by the sole director; if a company has 2 or more directors, having it signed by 2 directors or any 2 of them; or signed by 1 director and the company secretary. (s.127(3) of CO)

## HONG KONG

### 7. Any requirement of notorisation / legalisation of contracts?

- Notarization is usually required only for legal documents to be used abroad.
- These documents destined for non-Hague Apostille Convention states or territories, after being signed and sealed by a Notary Public, will require legalization of the identity, signature and seal of the Notary Public by the relevant diplomatic representative of the state or territory in Hong Kong before these documents can be used in that state or territory.

### 8. Sectors where no foreign investment can be made?

- 100% foreign ownership of companies is generally permitted and common in Hong Kong.
- But there are restrictions on some business sectors, for example, restrictions on voting control by non-Hong Kong residents and corporations in the broadcasting sector (Broadcasting ordinance, Cap. 562 and Telecommunications ordinance, Cap. 106)

### 9. Sectors where there is a cap on foreign investment?

No

### 10. What are the rates of tax?

#### *Corporate Tax Rate:*

For Corporations: 8.25% on assessable profits up to \$2,000,000; and 16.5% on any part of assessable profits over \$2,000,000

For Unincorporated Businesses: 7.5% on assessable profits up to \$2,000,000; and 15% on any part of assessable profits over \$2,000,000

*On Dividend:* Dividend income, whether from Hong Kong or overseas, is not taxable. Dividends paid to either a resident or non-resident of Hong Kong are not subject to any withholding tax.

*On Royalty:* Royalty is not taxable in Hong Kong. Yet, royalty income received are chargeable to Profits Tax.

(Remarks: For those countries / territories with a Comprehensive Double Taxation Agreement / Arrangement with Hong Kong that can charge a Hong Kong resident on payments of royalties, see:

[http://www.ird.gov.hk/eng/tax/dta\\_rates.htm](http://www.ird.gov.hk/eng/tax/dta_rates.htm))

#### *On Sale of Shares in Local Company:*

- Contract Note for sale or purchase of Hong Kong stock: 0.1% of the amount of the consideration or of its value on every sold note and every bought note;
- Transfer operating as a voluntary disposition inter vivos: \$5 + 0.2% of the stock to be transferred;
- Transfer of any other kind: \$5

### 11. Is your Country a signatory to the following International Treaties related to IP?

Berne Convention on Copyrights: Yes

([http://www.ipd.gov.hk/eng/ip\\_practitioners/international\\_agreements.htm](http://www.ipd.gov.hk/eng/ip_practitioners/international_agreements.htm))

Patent Cooperation Treaty: Yes -([http://www.ipd.gov.hk/eng/ip\\_practitioners/international\\_agreements.htm](http://www.ipd.gov.hk/eng/ip_practitioners/international_agreements.htm))

Madrid Protocol – Trademark: No - But there has been consultation on the proposed application of the Protocol.



## HONG KONG

12. What are the safeguards to be taken to enforce JV Agreement / Shareholder's Agreement?

- Make sure the agreements comply with the laws of Hong Kong; Hong Kong Courts generally protect contract enforcement
- In the event that the agreement is neither governed by the Hong Kong Law nor subject to the jurisdiction of the Hong Kong, it is advisable to insert an arbitration clause for arbitration in any country which is a party to the New York Convention to ensure that the same can be enforced in Hong Kong.

13. Are Foreign Arbitration Awards enforceable?

- Yes, As Hong Kong is a party to the "1958 New York Convention on the Recognition and Enforcement of Foreign Arbitral Awards", an award obtained in Hong Kong is enforceable in other countries that are signatories to the New York Convention.
- For PRC awards, they are enforceable under the "Arrangement Concerning Mutual Enforcement of Arbitral Awards between the Mainland and the Hong Kong Special Administrative Region."
- For Macao awards, they are enforceable under the "Arrangement between Hong Kong and Macao for reciprocal recognition and enforcement of arbitral awards."
- For other non-convention awards, they can be enforceable with leave of the Court under (s. 84, Arbitration Ordinance)

14. Is your Country a signatory to the following International Treaties related to Dispute Resolution?

Geneva Convention – No

New York Convention – Yes

# J. Lee & Associates

## MALAYSIA

**Verily, J Lee & Associates is a young, yet, dynamic firm established since early 2001. The firm is partnered by a team of enthusiastic professional lawyers who inspire to provide full commitment and efficiency in all assignments entrusted by their clients.**

Despite being 'young', J. Lee & Associates pleads to serve clients to the utmost and thus holding their clients' satisfaction as the prime target. Despite being small to medium in size, they plead to provide the most satisfying service for all their undertakings with competitive rate. J. Lee & Associates keeps their promise and works their plan toward the achievement of their mission and philosophies.

The diversified background and experience that their lawyers have, enables them to provide the most outstanding legal services for their client, whatever the client's need is. J. Lee & Associates staffs lawyers that are all multilingual and well-versed with both the common law and the Islamic law beside the Malaysian law. Also, most of them are knowledgeable in the handling of cross border dealings and disputes resolution.

J. Lee & Associates believes in the free enterprise system. They shall consistently treat their clients with honesty, dignity, fairness and respect. They shall conduct all their undertakings (regardless of the amount involved) with highest ethical standards. The firm's mission is to continually exceed their client's increasing expectations. The firm's lawyers are exposed to the civil law especially English laws and Shariah laws respectively. Mr Johan Lee himself is a consultant in Islamic finance to few law firms in Malaysia, Brunei, Indonesia, Singapore and the United Kingdom wherein he provides consultancy services in Islamic finance to these law firms.

J. Lee & Associates strongly believes in upholding the standards of their services and are guided by the following philosophies:

### Commitment

Upon accepting an assignment, their client's portfolio becomes their responsibility and they are committed to delivering the highest quality services in completing the assignment.

### Personal service

A close working relationship with their clients ensures that each client receives immediate personal attention. This will result in proper control of their client's assignment. The firm's team is trained to provide the highest required level of professional services.



Alternative Dispute Resolution

Appeal

Banking

Civil Litigation

Conveyancing

Corporate

Islamic Finance

Procedural Litigation

Shariah Matters

# J. Lee & Associates

## MALAYSIA

### Knowing their client's business

J. Lee & Associates make it a point to have a thorough understanding of each circumstance and their client's individual needs. In this way they ensure that appropriate service is provided to meet individual situational needs.

### Client friendly

With the aim of providing services to their client's utmost satisfaction, the firm's staff and even lawyers are ever ready to assist each client and are willing to meet at their client's convenience when the need arises.

As testimony to their high standards and diligence in meeting their clients' needs, they have succeeded in retaining a large client base ranging from walking-in individuals, small enterprises, private sectors companies, government linked companies, corporate entities, developers to public listed companies and established financial institutions throughout their years of practice.



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## Practice Areas

Alternative Dispute Resolution

Appeal

Banking

Civil Litigation

Conveyancing

Corporate

Islamic Finance

Procedural Litigation

Shariah Matters

## MALAYSIA



1. Website for Company Registry search.

<http://www.ssm.com.my/>

2. Website for Foreign Investment related.

<http://www.mida.gov.my>

3. Website for IP related search.

Trademark – <http://www.myipo.gov.my/>

Patent – <http://www.myipo.gov.my/>

Copyright – <http://www.myipo.gov.my/>

Industrial Designs – <http://www.myipo.gov.my/>

4. Is there a necessity for incorporating the corporate name of the Company in Contracts?

Yes

5. Is there a necessity for incorporating the corporate identity number of the Company in contracts?

Yes

6. Is there any local convention of signing of contracts?

No

7. Any requirement of notorisation / legalisation of contracts?

Yes, if the contract executed overseas.

8. Sectors where no foreign investment can be made?

Yes, certain sectors are still restricted

9. Sectors where there is a cap on foreign investment?

Yes, certain sectors are still capped

10. What are the rates of tax?

Corporate Tax Rate:

1. Company with paid up capital not exceeding RM2.5 million:

a) First RM500,000.00 = 19%

b) The remaining = 24%

## MALAYSIA

2. Company with paid up capital exceeding RM2.5million = 24%

On Dividend : No specific tax rate per se. It is taxable as income tax

On Royalty : No specific tax rate per se. It is taxable as income tax

On sale of shares in local Company : No specific tax rate per se. It is taxable as income tax

11. Is your Country a signatory to the following

International Treaties related to IP?

Berne Convention on Copyrights – Yes

Patent Cooperation Treaty – Yes

Madrid Protocol – Trademark – No

12. What are the safeguards to be taken to enforce JV Agreement / Shareholder's Agreement?

To name a few such as Company Law matters and anti-competition issues.

13. Are Foreign Arbitration Awards enforceable?

Yes

14. Is your Country a signatory to the following

International Treaties related to Dispute Resolution?

Geneva Convention – Yes

New York Convention – Yes

# HJM Asia Law & Co LLC

## SINGAPORE

**HJM Asia Law & Co LLC is a boutique law firm in Asia with more than 15 years of legal experience. HJM Asia Law combines an in-depth knowledge of Asian legal systems with the expertise, client service, and efficiency of a Western business operation.**

The law firm has full time dedicated and competent teams based in China and Singapore. In addition to their in-house team, they have over the years formed strategic alliances with various international law firms and have built and maintained good relationships with Chinese authorities.

### Professionalism

HJM Asia Law believes in hiring the best qualified people to provide prompt and excellent services to their clients. Before accepting a mandate, they make sure they understand the structure and corporate objectives that their clients have in mind for both the short and long term. The success of their clients is also the firm's success.

### Dedication

HJM Asia Law works hand-in-hand with their clients to provide a tailored service for each mandate. Each of their employees is fully dedicated to his assigned clients and keeps them up to date on the status of their respective projects anywhere in Asia, while at the same time pro-actively protecting their clients' interests. The firm values honesty and trust, and strongly believes that this is the foundation for a good and dedicated relationship between their clients and themselves.

### Diversity

The firm recruit's staff with distinct career experiences in order to provide their clients with extensive exposure to various perspectives of Asia, more specifically, the Chinese culture, business mindset and philosophies. By bringing together a commercially and legally diverse team, they are able to develop innovative and business savvy ideas for their clients.

### Communication

HJM Asia Law believes in communication, thus they take time to engage in detailed discussions with their partners, clients and colleagues in order to clearly understand their goals, interests and strategies.



## Practice Areas

Business Immigration  
 Business  
 Business Torts Law  
 Commercial Fraud Law  
 Commercial  
 Compliance  
 Copyright  
 Corporate  
 Employment  
 Environmental  
 Government Contracts  
 Health Care  
 Intellectual Property  
 International Arbitration  
 International Government Contracts  
 Law  
 International Trade  
 Labor and Employment  
 Labor  
 Litigation  
 M&A  
 Partnership  
 Patents  
 Trademarks  
 Trusts and Estates  
 Unfair Competition

# HJM Asia Law & Co LLC

## SINGAPORE



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## Practice Areas

- Business Immigration
- Business
- Business Torts Law
- Commercial Fraud Law
- Commercial
- Compliance
- Copyright
- Corporate
- Employment
- Environmental
- Government Contracts
- Health Care
- Intellectual Property
- International Arbitration
- International Government Contracts
- Law
- International Trade
- Labor and Employment
- Labor
- Litigation
- M&A
- Partnership
- Patents
- Trademarks
- Trusts and Estates
- Unfair Competition

## SINGAPORE



1. Website for Company Registry search.

[www.bizfile.gov.sg](http://www.bizfile.gov.sg)

Companies can be searched there, and the regulatory information are on [acra.gov.sg](http://acra.gov.sg)

2. Website for Foreign Investment related.

There is not a single source for foreign investment as there is only few restrictions, but useful information can be sourced on the [acra.gov.sg](http://acra.gov.sg) website or ministry of foreign affairs ([mfa.gov.sg](http://mfa.gov.sg))

3. Website for IP related search.

Trademark – <http://tmsearch.ipos.gov.sg/eTMSearch/eSearchOption.jsp>

Patent – <https://www.ipz.sg/RPS/WP/CM/SearchSimpleP.aspx?SearchCategory=PT>

Copyright – N/A

Industrial Designs – <http://designsearch.ipos.gov.sg/eDSearch/Search.jsp>

4. Is there a necessity for incorporating the corporate name of the Company in Contracts?

Yes

5. Is there a necessity for incorporating the corporate identity number of the Company in contracts?

Yes - Amending the company name is easy (but traceable) and then it is advised to also input the company number.

6. Is there any local convention of signing of contracts?

No but many companies do it the “Chinese” way in sealing the contract with the company common seal.

7. Any requirement of notorisation / legalisation of contracts?

No. Except when the contract serves as evidence in another jurisdiction.

8. Sectors where no foreign investment can be made?

There are restrictions in some sectors such as telecommunication, broadcasting, media, financial services, professional services, energy, real estate.

9. Sectors where there is a cap on foreign investment?

See above. There is also a threshold when the foreign investor seek the approval of a Pass to live in Singapore.



## SINGAPORE

10. What are the rates of tax?

Corporate Tax Rate – 17%

On Dividend – N/A (single tier jurisdiction but withholding tax may apply in certain circumstances)

On Royalty – Depending on whether the payee is a company or an individual

On sale of shares in local Company – No capital gain tax

11. Is your Country a signatory to the following International Treaties related to IP?

Berne Convention on Copyrights – Yes

Patent Cooperation Treaty – Yes

Madrid Protocol – Trademark – Yes

12. What are the safeguards to be taken to enforce JV Agreement / Shareholder's Agreement?

To make sure the agreement complies with local laws!

13. Are Foreign Arbitration Awards enforceable?

Yes

14. Is your Country a signatory to the following International Treaties related to Dispute Resolution?

Geneva Convention – No

New York Convention – Yes



# Formosan Brothers

## TAIWAN

**Formosan Brothers Formosan Brothers was founded in 1997, and currently stands as one of Taiwan's preeminent full-service law offices. Over the past twenty years, through our dedication and professionalism, the Formosan Brothers team established a foundation built atop our impeccable reputation. Today, our reputation continues to be our greatest asset and source of pride."**

Formosan Brothers boasts a team of legal professionals whose knowledge, experience, and acumen are second to none. We offer an abundance of experience and a storied track record of success in both litigation, transactional, and alternative dispute resolution matters.

Throughout our successful journey, Formosan Brothers remained progressive; we continue to improve our practice to cover even the most cutting-edge professional fields. Based on the needs of our clients, we combine our expertise and professional resources to provide our clients with comprehensive services across a wide range of legal fields. Formosan Brothers' quality legal services have long enjoyed high recognition from the community at large.

Aside from our efforts to cultivate and service the domestic legal market, Formosan Brothers also achieved significant success internationally. Many of our attorneys are licensed to practice both in Taiwan and foreign jurisdictions; contributing to our deep knowledge of international legal matters. What sets Formosan Brothers apart from our competitors, especially those international law firms, is that our team of attorneys and consultants also receive legal training in Taiwan. As such, our team understands Taiwan's cultural and business nuances. Our international clients take comfort in knowing that we will combine both international knowledge and domestic understanding to craft the most suitable solutions to transnational matters. This unique offering remains one of Formosan Brothers' most acclaimed advantages.

Adhering to the spirit since our founding, Formosan Brothers continue to provide the most professional and efficient comprehensive legal services to our clients through our progressive vision.



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寰瀛法律事務所  
**FORMOSAN BROTHERS**  
ATTORNEYS-AT-LAW

Administrative  
Admiralty  
Alternative Dispute Resolution  
Antitrust and Trade Regulation  
Arbitration Law  
Aviation and Aerospace  
Banking  
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Business  
Civil Practice  
Commercial  
Construction  
Consumer  
Contracts  
Corporate  
Criminal  
Employment  
Environmental  
Family  
Finance  
Foreign Investment Law  
Infrastructure Development Law  
Insurance  
Intellectual Property  
International Arbitration  
International Banking Law  
International Finance Law  
International Mergers and Acquisitions Law  
International Trade  
Investment  
Labor and Employment  
Labor  
Litigation  
M&A  
Maritime  
Media and Telecommunication  
Patents  
Product Liability  
Public Finance  
Real Estate  
Securities  
Tax  
Technology

## TAIWAN



1. Website for Company Registry search.

Yes

2. Website for Foreign Investment related.

Yes

3. Website for IP related search.

Trademark – Yes

Patent – Yes

Copyright – Yes

Industrial Designs – Yes

4. Is there a necessity for incorporating the corporate name of the Company in Contracts?

Not statutorily required, but strongly recommended.

5. Is there a necessity for incorporating the corporate identity number of the Company in contracts?

Not statutorily required, but strongly recommended.

6. Is there any local convention of signing of contracts?

No

7. Any requirement of notorisation / legalisation of contracts?

No

8. Sectors where no foreign investment can be made?

Yes. Please refer to Negative List for Investment by Overseas Chinese and Foreign Nationals (available online)

9. Sectors where there is a cap on foreign investment?

Generally speaking, there is no cap on foreign investment. However, any investment made by foreign nationals need to obtain the approval of the Investment Commission in Taiwan.

10. What are the rates of tax?

Corporate Tax Rate – Corporate income tax is 20%. A 5% surtax is imposed on undistributed profits. Exceptions and exemptions apply.

# TAIWAN

Formosan Brothers

## TAIWAN

On Dividend – No withholding tax is imposed on dividends paid to a resident shareholder. 21% withholding tax is imposed on a non-resident. Exceptions and exemptions apply.

On Royalty – Withholding tax on royalty made to a resident is 10%. Withholding tax on royalty made to a nonresident is 20%. Exceptions and exemptions apply.

On Sale of Shares in Local Company – Companies are subject to securities transaction tax on stock exchange (with the exception of government bonds). The tax rate is 0.3% of the shares and share certificates and 0.0000125%-0.06% for futures transactions.

11. Is your Country a signatory to the following International Treaties related to IP?

Berne Convention on Copyrights – No

Patent Cooperation Treaty – No

Madrid Protocol – Trademark – No

12. What are the safeguards to be taken to enforce JV Agreement / Shareholder's Agreement?

Retain a good law firm.

13. Are Foreign Arbitration Awards enforceable?

Yes, as long as it complies with certain criteria as stipulated by law.

14. Is your Country a signatory to the following International Treaties related to Dispute Resolution?

Geneva Convention – No

New York Convention – No