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VGD 天健 财税新讯



Belgium / 比利时

New Tax Reform in Belgium - Tax Shift at a glance

比利时税改 - 税项转移概览

A tax shift – literally, a shifting of taxes. In order to cut back the budgetary deficit and to reduce the historical high domestic labor costs, Belgian government has been actively searching for different measures to lower the expenses, increase the government income, reinforce the competitiveness and increase the purchasing power of the population. Recently, the 2016 Budgetary Agreement has been reached by the Federal Government. Here we will have a quick look at the new measures. Please note that the clarification of the different measures as described below, is based on a draft text of law, meaning future changes cannot be excluded.

税项转移 – 按照字面上的解释，就是相关税收办法的转变。为了减少预算赤字和降低由于历史原因长期处于高位的国内劳动成本，比利时政府主动采取不同方法来降低政府支出，提供政府收入，加强自身竞争力和提供人们的购买能力。最近，联邦政府通过了关于2016年的预算协议。下面我们看一下这些新的税收方法。请注意以下不同税收方法的解释是根据现有的法律草案完成的，我们不能排除将来有更改的可能性。



► 1) Increase individual income tax allowance and change of the tax rates

增加个人所得税的免税额与现有税率的改变

The basis individual income tax allowance amounts to 7.090 EUR in 2015. This allowance will increase to 8.400 EUR as from 2019.

Additionally, the tax rates and -brackets will be modified. The tax rate of 30% will disappear and the rate of 45% will be reformed.

Removing the 30% rate will take place in two phases. In 2016, the minimum amount that is subjected to the 30% rate will increase from 8.710 EUR to 10.800 EUR. As from 2018, the 30% rate will fully disappear. With the implementation of this measure, a larger amount of income will be taxed at 25%.

In certain circumstances, tax payers will not benefit from the removing of 30% tax rate. In these cases, tax payers will be compensated with a redeemable tax credit.

个人税 2015 年的免税额为 7090 欧元。这项免税额在 2019 年会增加至 8400 欧元。

另外，税率与税收等级会改变。30% 的税率将会被取消而 45% 的税率将会被改革。

取消 30% 税率的过程将分两步走：在 2016 年，征收税率 30% 的最低线由 8710 欧元提升到 10880 欧元。由 2018 年开始，30% 的税率将被完全取消。随着这项措施的实行，将来大部分的收入将征收 25% 的个人税。

在某些情况下，纳税人不会享受取消 30% 税率带来的好处。在这种情况下，纳税人将获得可抵税额的补偿。

That part of the taxable income that is subject to the rate of 45% will also be reformed. In 2018, the minimum amount that is subjected to the 45% rate will increase from 20.660 EUR to 21.290 EUR. A second increase (to 21.880 EUR) will take place in 2019.

关于征收税率为 45% 的应税收入也将要被改革。在 2018 年，征收税率 45% 的最低线由 20660 欧元上调到 21290 欧元。第二次上调 (到 21880 欧元) 会在 2019 年。

Please find here below, an overview of the modifications of the tax rates and – brackets.

以下是税率与税收等级修改的概述：

	2015	2016	2018	2019
25%	0 – 8710	0 – 10800	0 – 12400	0 – 12400
30%	8710 – 12400	10800 – 12400		
40%	12400 – 20660	12400 – 20660	12400 – 21290	12400 – 21880
45%	20660 – 37870	20660 – 37870	21290 – 37870	21880 – 37870
50%	> 37870	> 37870	> 37870	> 37870

► 2) Increase of withholding tax on movable income

可动产预提税上调

Withholding tax on dividends, interest and royalties will increase from 25% to 27%. The more beneficial withholding tax regimes for certain types of companies will remain mainly unchanged. The beneficial regimes which allow shareholders to receive dividends

对分红、利息和特许权使用费用的预提税将由 25% 上调到 27%。对于某些类型公司的优惠预提税制度基本保持不变，但是预提税率将从 15% 上调至 17%。只有由房地产基金支付的分红优惠制度将被取消。因此，27% 的预提税率将适用于这些公司。

at a 15% WHT rate will be slightly altered where the rate will increase to 17% instead of 15%. Only the favorable tax regime for dividend distributions by residential property funds will disappear. Consequently a 27% WHT rate will apply to these companies as well.

► 3) Speculation Tax

投机税

As from January 1st, 2016, realized capital gains on publicly traded shares, warrants and options will be subject to a speculation tax of 33%. Speculative capital gains imply capital gains realized within 6 months after the initial acquisition. We are awaiting a Royal Decree which will provide more specifications regarding this new tax. Note that this tax will only apply for shares, warrants and options acquired as of January 1st, 2016.

This measure will only apply to natural persons.

从 2016 年 1 月 1 日开始，公开交易的股票、认股权证和期权的某些所得的资本收益将需要缴纳投机税，税率为 30%。投机资本收益指的是由初次得到开始计算 6 个月内对相关票券转让所得到的资本收益。现时我们等待关于此新税项出台的相关法令。值得注意的是此税项只针对由 2016 年 1 月 1 日后得到的股票、认股权证和期权。

这项措施只适用于自然人。

► 4) Increase investment allowance for SME's

对中小型企业增加投资补贴

Belgian SME's can profit from the investment allowance measurement (4% for the years 2014 and 2015). As from 2016 the investment allowance will increase to 8%.

Alongside the traditional investment allowance, a new increased investment allowance of 20,5% was introduced for investments in the production of high-tech products. This measure is also applicable for big companies (non SME's).

Other previous increased investment allowances, for energy conservation investment, patents, environmental friendly investment in R&D and safety and security will remain unchanged.

比利时中小型企业可以得到投资补贴 (2014 年与 2015 年都是 4%)。由 2016 年开始投资补贴增加到 8%。

除了传统的投资补贴外，比利时引入了对高技术产业的新的投资补贴 20.5%。这项措施同样适用于大型企业 (非中小型企业)。

其余对节能投资、专利、环保研发投入与安全和保安的额外投资补贴保持不变。

► 5) Decrease of employers social security contribution

下调雇主缴纳的社保费

The employers social security contribution will decrease from 33% to 25%. This decrease will be realized in different phases.

雇主的社保支出由 33% 下降到 25%。这项下降调整将分阶段完成。

In 2016, the employers social security contribution on the employees' wages and salaries will be reduced between 1% and 2%.

在 2016 年，雇主根据雇员工资薪酬缴纳的社保费将下调 1% 到 2%。

As from 2018, the employers social security contribution on wages and salaries of € 3.000 or more, will amount to 25%. For lower wages and salaries, the employers can enjoy an additional deduction.

从 2018 年起，雇员工资薪酬高于 3000 欧元（含）的，社保费适用 25%，低于 3000 欧元的，雇主可以得到额外减免。

In the final phase (2019), there will be an additional deduction of the employers social security contribution on wages and salaries below € 3.000.

在最后阶段 (2019 年)，雇员工资薪酬低于 3000 欧元的，雇主缴纳的社保费将享受额外减免。

With these three phases , Belgian government wishes to create more domestic job opportunities and unburden the Belgian companies with respect to employment.

随着这三个阶段的实施，比利时政府希望创造更多的就业机会和在就业问题上，减轻国内公司的负担。

► 6) Other measures

其它措施

Furthermore, besides the aforementioned measures, the Agreement has listed other measures to increase the government's fiscal income and combat tax fraud. These measures include:

此外，除了上述措施外，协议还列出了其他措施增加政府的财政收入与打击税务欺诈。这些措施包括：

- ◆ *-introduction of permanent fiscal regularization (subject to discussion);*
引入永久性财务规范 (待论);
- ◆ *-working bonus for employees with low income;*
低收入员工的工作补贴;
- ◆ *-decrease social contribution of SME's and self-employed persons;*
减少中小型企业与个体经营者的社保支出;
- ◆ *-exemption on wage tax for night and shift work;*
夜间和轮班工作工薪税的豁免;
- ◆ *-increase VAT on electricity from 6% to 21%;*
电力的增值税由 6% 上调到 21%;
- ◆ *-introduction of "Cayman Tax" on the foreign juridical construction;*
引入针对外国税务结构的“开曼税”;
- ◆ *-increase of duties and introduction of health tax*
上调消费税与引入健康税;
- ◆ *-increase of certain pension.*
上调某些退休金。

VGD Tax Team can help you to calculate the impact of tax shift on you and your company. If you have any queries, please do not hesitate to contact us.

VGD 税务部可以帮助你计算税项转移对你与你公司的影响。如果你有什么疑问，请随时联系我们。

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New accounting law takes effect for companies

新会计法对企业的影响

The so-called Accounting Directive Implementation Act (BilRUG) took effect when it was approved by the German Bundesrat recently. It is based on a European Union (EU) Directive requiring that national law be adapted to EU law so that annual financial statements and consolidated financial statements can be made more comparable within the EU. The intent is to relieve the burden on smaller companies, in particular, by raising the accounting thresholds and reducing or adjusting the information required in the notes. The new set of rules must be applied beginning in FY 2016.

The new law will provide tangible relief to a series of companies in the preparation and disclosure of the annual financial statements. We wish to place special emphasis on the following changes, which DHPG considers to be important:

经过德国联邦参议会最近的批准，《会计指令实施法案》(BilRUG)正式开始实施。这项法案的实施是响应欧盟指令本国法律需要服从欧盟法律的要求，从而使欧盟国家之间的年度财务报表与财务合并报表更具可比性。这项法案的目的是为了减轻小型公司的负担，尤其是通过提高会计的门槛和减少或调整附注中需要的信息。新规则自 2016 年起强制执行。

新的法律切实地缓解了一批公司对年度财务报表准备与披露的压力。以下是 DHPG 认为重要的变化：

► 1) Reporting obligations for smaller companies are reduced:

减少了小型公司的报告要求:

Increase in the threshold values | 调高了门槛值

The burden on “small” and “mid-size” companies, in particular, will be relieved. The thresholds for the “balance sheet total” and “turnover” size criteria for limited liability companies and Kapital & Co companies have been increased by 24% for single-entity financial statements. This converts about 7,000 “mid-sized” companies into “small” companies. As a result, the statutory obligation to audit the financial statements and certain disclosure obligations are eliminated. However, the increase in the thresholds for “balance sheet total” and “turnover” is only 4% when distinguishing between “mid-sized” and “large” companies and with respect to the obligation to prepare consolidated financial statements. The threshold provisions can be applied retroactively to fiscal years commencing after 31 December 2013. However, the new definition of “sales revenues” applies if the threshold provisions are applied retroactively.

特别是对“小型”和“中型”的公司进行了减压。对有限责任公司与股份有限公司独立个体年度财务报告的“资产平衡表总额”与“营业额”的规模标准提高了24%。这项调整将7000多家“中型”公司转变为“小型”公司。因此，这些公司对财务报表和某些法定披露的审计要求被免除了。可是，从“中型”和“大型”公司财务报表上“资产平衡表总额”与“营业额”的调整和对合并财务报表的要求标准只是上调了4%。对门槛标准的要求可以追溯到2013年12月31日之后开始的财年。但是，如果对门槛标准追溯适用的话，应同时适用“销售收入”的新定义。

► 2) Restructuring of the income statement:

损益表的调整

New definition of “sales revenues” | “销售收入”的新定义

In the future, certain revenues outside of “ordinary business activities” will be considered “sales revenues” under the statute. This relates, e.g., to revenues from company canteens or intra-group allocations, which were previously recorded under “other operating income.” This makes it more difficult to examine the company’s sales activities and is not in conformity with international accounting standards (IFRS). It has already been criticized by the Bundestag.

在将来，某些在“正常商业活动”以外的收入将被考虑在“销售收入”之中。这些收入关于，例如，之前记录在“其他营业收入”的公司食堂或者是一些公司关联方的收入。这项措施令公司的销售活动更难检查而且有悖于国际会计准则。这项措施已经遭受联邦议会的批评。

Elimination of non-recurring items | 对非经常性项目的消除

The differentiation into a result from “ordinary business activities” and an “extraordinary result” has been eliminated. Extraordinary business transactions must now be assigned to the other income statement items. For business transactions of extraordinary size or importance, there still remains an obligation to provide an explanation in the notes.

“正常商业活动损益”与“不正常损益”的不同被消除了。不正常的商业交易现在必须要分配到其它损益表的项目之中。对于不正常规模或者重要性的商业交易，仍然必须在附注中提供解释。

The aforementioned information can result in a significant change in relationships on the income statement. This will influence key business indicators, which may be of importance for the company's rating or for agreed-upon covenants.

这些前面所提及的信息可以对损益表作出重大的改变。这些改变将会影响重要的商业指标，可能会对公司评级或者以前签署的合同产生影响。

► 3) Changes in reporting in the notes to the annual financial statements:

年度财务报表中附注报告的变化

The Accounting Directive Implementation Act expands the reporting obligations for “mid-sized” and “large” limited liability companies. There are up to 18 changes to reporting in the notes, depending on the size category. The following facts, inter alia, can be of importance:

《会计指令实施法案》扩展了对“中型”还有“大型”有限责任公司的报告要求。注销报告中按照公司规模的大小共有 18 处作出了变更。以下几项尤其应该重视：

- ◆ *There is a default to a useful life of 10 years for scheduled depreciation and amortization of self-created assets, if this is difficult to estimate.*
如果难以进行估计，自创资产的折旧和摊销的默认使用寿命为 10 年。
- ◆ *There is a duty to explain the amortization period for goodwill acquired for valuable consideration.*
需要对收购对价金额重大的交易形成的商誉的摊销期进行解释。

◆ *Information on the profit-participation rights of all companies must be provided in the notes.*

关于所有公司利润参与权的信息必须在附注中提供。

◆ *The recommendation for the appropriation of net profits must be integrated into the notes.*

对净利润的应该如何分配的建议应当被整合到附注中。

◆ *The supplementary statement must be moved from the management report to the notes.*

补充报表必须由管理层报告中转移到附注中。

▶ 4) Changes in accounting for group companies:

集团公司会计方面的改变:

There is a stronger reliance on the standards of the EU Directive with respect to accounting for group companies. The following changes are of particular importance:

The exemption from the obligations to prepare financial statements, have them audited and make disclosures, which exemption has thus far been available to companies included in consolidated financial statements, is – according to the language of the statute – now dependent on a statement from the parent company agreeing to

至于集团公司，对欧盟会计准则的依赖更强。以下几项尤为重要：

关于能否免除对财务报告、审计与信息披露要求现在完全按照法律的要求，看母公司是否能在资产负债表日前同意承担子公司下一年度的负债。如果满足其它法定要求，联邦议院认为根据德国股份制法第 302 条在具备管理层控制与损失转让条款的情况下，仍然可以用法定假定亏损免除合并报表。

assume liability in the following fiscal year for obligations entered into by the subsidiary prior to the balance sheet date. The Bundestag is of the opinion that a statutory assumption of losses in accordance with Paragraph 302 of the German Stock Corporation Act under a Management Control and Profit and Loss Transfer Agreement is still sufficient for such an exemption, if the other statutory requirements are also met.



If you have any questions, please feel free to contact us.

如果您有其它什么问题，请随时联系我们。

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Netherlands / 荷兰

The WKR ('Werkkostenregeling') in the Netherlands, an update

荷兰工作报销规定（更新）

Starting the 1st of January 2015 the WKR in the Netherlands is simplified and is no longer optional as it was in previous years. This means that all employers are obliged to apply the WKR in their Dutch salary administration. The changes are also relevant for foreign employers who maintain a Dutch payroll.

► The WKR: how does it work?

荷兰工作报销规定：如何进行操作？

The WKR is a fairly new regime for tax-free allowances and benefits for employees and can be applied by employers since 2011. Under the WKR in principle all allowances and benefits qualify as taxable wage of the employees. Some allowances or benefits that used to be tax free may become taxable.

从 2015 年 1 月 1 日开始，荷兰的工作报销规定有所简化，与往年不同的是，该福利不再是可选项。这意味着所有的雇主有义务向其所在的薪金管理机构申请工作报销。这项更改同样适用于在荷兰工资名单上的外国雇主。

关于雇员免税津贴与福利的工作报销规定是一个相当新的方法，这个规定从 2011 年开始可以由雇主进行申请。在工作报销规定中原则上所有雇员的津贴与福利都划分为员工应纳税薪金。某些之前免税的津贴与福利现在可能变成应纳税项。

Employers have a general fixed budget of 1.2% of the taxable wages and they can choose to pay or grant allowances and benefits from that budget . For the employees this means that the allowances or benefits are tax free. The employer will only be subject to tax if the total amount of allowances and benefits exceeds the general fixed budget of 1.2%. If so, the excess will be subject to wage tax against a final rate of 80% (payroll tax). The fixed sum is 1.2% as of January 1st 2015 (and was 1.5% before).

Next to the general fixed budget, employers can pay or grant allowances and benefits tax free (under conditions), which are listed in the Dutch wage tax act (such as travel expenses, extraterritorial expenses). Our colleagues in the Netherlands have developed a calculation tool for employers to determine if their allowances and benefits are tax free under the WKR or if the payroll tax is due.

雇主一般来说有一个固定的预算 (应纳税薪金的 1.2%), 可以用来支付或者授予津贴和福利。对雇员来说, 这部分的津贴和福利是无需纳税的。只有在津贴和福利在超过固定预算的 1.2% 时, 雇主才需要进行纳税。如果超过了, 超过的那部分将需要缴纳 80% 的税率 (工薪税)。这项固定总额在 2015 年 1 月 1 日是 1.2%(之前是 1.5%)。

除了固定的预算外, (在符合相关条件的情况下) 雇主可以根据荷兰工资税法支付或授予免税津贴与福利 (例如, 旅行费用, 区域外的产生的费用)。我们荷兰的同事为雇主专门制作了计算工具来确定他们在工作报销规定中的津贴和福利是否免税还是需要缴纳工薪税。

► Changes WKR 2015

工作报销规定 2015 年的变动

The legislator has introduced the following changes in the WKR as per 1 January 2015:

立法机关在 2015 年 1 月 1 日引入了工作报销规定以下几项更改：

- ◆ **Tools, computers, phones and other similar devices:** *The employer can determine if tools, computers, phones (or other similar devices) are necessary for the employees to perform their job properly. If so, such benefits can be granted or reimbursed tax free to the employees next to the fixed budget (no payroll tax due).*

工具、电脑、电话与其它类似的设备：雇主可以决定这些工具、电脑、电话（或者其它类似设备）对雇员的工作是否必要。如果是的话，这些福利可以在固定的预算中免税授予或者报销（无需缴纳工薪税）。

- ◆ **Annual instead of monthly payment:** *Employers only need to determine once a year if the payroll tax of 80% is due. The settlement can take place after year's end, in the first wage tax return of the next tax year.*

年度交款代替月度交款：如果需要交纳 80% 工薪税的话，雇主每年只需要申报一次。雇主可在年度终了后汇算清缴，在下一税收年度首次申报工资税时进行清缴。

- ◆ **Company products (discount for employees):** *Employee discounts in relation to company products will under certain conditions become tax free next to the fixed budget (no payroll tax due).*

公司产品（员工折扣）：在某些情况下，公司产品的员工折扣除了固定预算以外，可以免税（无需交纳工薪税）。

◆ **Group facility:** The WKR generally applies to individual employers. A group facility will be introduced, which results in a 'consolidated' budget for all participating employers within the group (a share requirement of 95% applies).

集团设施：工作报销规定一般来说适用于单独的雇主。集团设施的引入，可以令集团内部参与的雇主对预算进行“合并”（需要求至少有 95% 参股权）。

◆ **Workplace related facilities:** A number of workplace related facilities are not subject to tax if they are provided by the employer and the ownership will not shift to the employees. They will also become tax free if the employee would become the owner of the facilities.

与工作场地相关的设施：一些与工作场地相关的设施如果由雇主提供，拥有权不会转移到雇员身上，这些设施则无需交税。即使将来雇员成为这些设施的主人，他们也可以免税。

To be able to implement the abovementioned changes on a budget neutral basis, the fixed budget was reduced from (1.5% as it was before 2015) to the present 1.2%.

为了在预算平衡的基础上能够实施以上提及的变化，预算固定总额由 2015 年之前的 1.5% 下降到现在的 1.2%。

► Be prepared

做好准备

The implementation of the WKR can be complicated. Employers must be well aware of the tax consequences of their current allowances and benefits under the WKR. Employers are likely to adjust their financial and salary administration and it may still be desired (or even necessary) to amend the labour conditions of the employees.

对工作报销规定的实施有时候是复杂的。雇主需要注意现有津贴和福利在工作报销规定实行中的税务问题。雇主有可能需要调整自己的财务及薪酬管理，或者考虑（甚至有必要）对现有员工的工作合同进行修订。

Our colleagues of VGD De Beer in the Netherlands have a broad experience in assisting employers with the implementation and administration of the WKR and they can answer all your questions regarding the 'WKR'.

VGD 荷兰所的同事在对协助雇主实施与管理工作报销规定有颇多的经验，对于关于工作报销规定的问题，他们非常乐意答复您的疑问。

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China / 中国

The State Council of the People's Republic of China Speeds up the Registration Reform

中国国务院加快推进“三证合一”登记制度改革

According to the document numbered Guo Ban Fa [2015] 50 issued by the State Council of the PRC on September 13, 2015, the government is required to speed up the registration reform, which is known as “three certificates combined into one”. It means that companies only need to register once at the industrial and commercial administration department for a business license, instead of three times registration respectively at industrial and commercial administration department for a business license, quality and technology supervision department for an organization code certificate, and tax department for a tax certificate.

The State Administration of Taxation of the PRC issued a document numbered Shui Zong Han [2015] 482 in order to implement the specific works required to carry out the registration reform.

2015年09月13日，国务院办公厅发布国办发〔2015〕50号文件，要求加快推进“三证合一”登记制度改革。“三证合一”登记制度是指将企业登记时依次申请，分别由工商行政管理部门核发工商营业执照、质量技术监督部门核发组织机构代码证、税务部门核发税务登记证，改为一次申请、由工商行政管理部门核发一个营业执照的登记制度。

国家税务总局发布了税总函〔2015〕482号文件，及时落实了税务部门有关“三证合一”登记制度改革的具体工作。

The registration reform provides further convenience for company registration, and encourages people to set up new businesses, and also encourages foreign investor to invest in China.

For more information on the registration reform, please contact Pan-China CPAs LLP at the contact info hereunder, we are glad to provide one-stop service to you.

加快推进这一改革，可以进一步便利企业注册，持续推动形成大众创业、万众创新热潮，也更有利于外籍个人以及外资企业来华投资或设立分支机构。

关于更多“三证合一”登记制度相关资讯，请详询天健会计师事务所，我们将为您提供全方位的税务服务。

The Ministry of Finance and State Administration of Taxation of the PRC Extend the Scope of Accelerated Depreciation of Fixed Assets

中国财政部、国家税务总局扩大固定资产加速折旧优惠范围

According to the document numbered Cai Shui [2015] 106 issued by Ministry of Finance and State Administration of Taxation of the PRC on September 17, 2015, the preferential policy of accelerated depreciation is extended to four significant industries, including light industry, textile, machinery, and vehicle. The document clearly states that companies in these four industries may either shorten the depreciation year or adopt the accelerated depreciation method for their fixed assets acquired after January 1, 2015.

2015年9月17日，财政部、国家税务总局发布财税[2015]106号文件，将固定资产加速折旧优惠政策扩大到轻工、纺织、机械、汽车等四个领域重要行业。文件明确对轻工、纺织、机械、汽车等四个领域重点行业的企业2015年1月1日后新购进的固定资产，可由企业选择缩短折旧年限或采取加速折旧的方法。

This preferential policy indicates Chinese government's support for traditional industry investments, and stimulates companies to invest and update their equipment. This policy also extends the scope of preferential policies enjoyed by foreign investors.

For more information on accelerated depreciation of fixed assets, please contact Pan-China CPAs LLP at the contact info hereunder, we are glad to provide one-stop service to you.

上述优惠政策体现了政府加大对传统产业投资的支持力度，激发企业投资和设备更新改造的积极性，促进产业结构优化升级的鼓励态度，也更扩展了外资企业来华投资享受税收优惠政策的范围。关于固定资产加速折旧的税务资讯，请详询天健会计师事务所，我们将为您提供全方位的税务服务。

If you have any questions, please feel free to contact us.

如果您有其它什么问题，请随时联系我们。

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Knowledge partner of Chinese companies in Europe

At VGD we support entrepreneurs and their investors in their ambition to structure and to develop their businesses. In addition to our services, we offer entrepreneurs a sounding board, by challenging your opportunities and providing alternative ideas.

By investing in a knowledge partner you invigorate the long term success of your business and create the platform to fully enjoy your passion for business.

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