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Pißler, 2016-11-01 Dieser zweite Band ergänzt den 2015 erschienenen ersten Band der die Grundlagen des chinesischen Zivil und Wirtschaftsrechts darstellte und vertieft die Thematik hin zu einer mehr praxisorientierten Darstellung des chinesischen Wirtschaftsrechts Der wirtschaftlichen Bedeutung Chinas als Wirtschaftsmacht entsprechend kommt diesem Rechtsbereich theoretisch und praktisch große Bedeutung zu Deshalb liefert das Handbuch neben den rechtlichen Grundlagen auch eine Orientierungshilfe für deutsche Unternehmen und Wirtschaftskanzleien basierend auf der Zusammenarbeit von Wissenschaftlern und Praktikern Inhaltlich widmet sich dieser Band dem chinesischen Gesellschaftsrecht dem Steuer und Kartellrecht dem Arbeitsrecht den Mechanismen der Rechtsdurchsetzung dem Bank und Kapitalmarktrecht und dem Recht des geistigen Eigentums und stellt dabei explizit dar welche Spezialregelungen von ausländischen Investoren und Unternehmern zu beachten sind Neben der aktuellen Gesetzgebung berücksichtigt der Band auch Tendenzen in der Gesetzgebung und in der höchstgerichtlichen Rechtsprechung Die Autoren der Beiträge in dem Buch sind chinesische und deutsche Experten die mehrjährige Erfahrungen im Umgang mit dem chinesischen Recht vorweisen Charity with Chinese Characteristics Katja Levy, Knut B. Pissler, 2020-06-26 This thought provoking book explores the functions of charitable foundations in the People's Republic of China Using both empirical fieldwork and extensive textual analysis it examines the role of foundations in Chinese society and their relationship with the Chinese government and provides a new functional perspective on the role of foundations complementing mainstream civil society and corporatist perspectives **Chinese Tax Law and International Treaties** Lorenzo Riccardi, 2013-05-30 The People's Republic of China's tax policies and international obligations are as multifaceted and dynamic as they are complex developing closely with the nation's rise to the world's fastest growing major economy Today after decades of reform and the entry into the World Trade Organization China has developed regulatory systems that enable it to provide stable administration including a tax structure China's main tax reform can be attributed to the enactment of the Enterprise Income Tax Law which came into effect on January 1 2008 Chinese tax regulations include direct taxes indirect taxes other taxes and custom duties and from a collection point of view China's tax administration adopts a very devolved system with revenue collected and shared between different levels of government in accordance with contracts between the different levels of the tax administration system With respect to international treaties China has established a network of bilateral tax treaties and regional free trade agreements This publication describes in detail China's complex tax system and policies as well as major bilateral treaties in which China has entered into using country by country analysis Lorenzo Riccardi is Tax Advisor and Certified Public Accountant specialized in international taxation He is based in Shanghai where he focuses on business and tax law assisting foreign investments in East Asia He is an auditor and an advisor for several corporate groups and he is partner and Head of Tax of the consulting firm GWA specializing in emerging markets **China Master Tax Guide 2012/13** Deloitte Touche Tohmatsu, 2012 The past year has seen scores of changes large and small in the law of China taxation And like every other year in the last decade

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