

# LEHMANBROWN

雷 博 國 際 會 計

[www.lehmanbrown.com](http://www.lehmanbrown.com)

## Providing An Alternative In China

為您在中国提供更好的選擇



International Accountants



## About Us

Founded in 2001, LehmanBrown is a licensed China-focused accounting, taxation and business advisory firm, operating in Beijing, Shanghai, Hong Kong, Macau, Shenzhen, Guangzhou and Tianjin. Our firm also manages an extensive affiliate network, providing service throughout China and reach across the globe.

Combining years of international expertise with practical Chinese experience and knowledge, LehmanBrown offers expert advice and support to both local and international clients. Within the mid - tier, we are regarded as a market leader and our clients enjoy access to a combination of senior and experienced counsellors from both China and abroad.

At LehmanBrown we recognise that you are unique, that you have unique requirements and we are committed to providing individually tailored financial solutions. LehmanBrown is dedicated to providing personalised service by working closely with our clients to understand your individual business needs. This enables us to offer the most up-to-date and expert advice.

LehmanBrown offers a comprehensive portfolio of financial and business management services, from audit to acquisition integration and market entry strategies. The full range of our services can be found throughout this brochure.

## Our Clients

Focusing on both channels of China inbound and outbound investment, our client portfolio ranges from some of the world's most substantial multinationals, privately owned enterprises, established SME's, listed companies and entrepreneurial start-ups from a broad range of industries and sectors. We have overseen and supported the growth of our clients in China, enabling them to do business by providing quality service and a wealth of resources, whether foreign or locally invested. LehmanBrown also provides Chinese companies the opportunity to expand their footprint into new foreign markets.

# Providing An Alternative In China 为您提供更好的选择





# Professional Services

China's economic growth has emphasised further the need for corporate compliance to meet China's statutory requirements. Our experienced team at LehmanBrown can handle matters of Audit and Assurance and corporate compliance requirements for businesses of all sizes. Our client base ranges from some of the most recognisable brands in the world to small, agile and entrepreneurial businesses. This broad experience gives LehmanBrown the unique advantage of being able to add value to your business regardless of size, industry or sector.

## Audit & Assurance

LehmanBrown offers comprehensive audit services for both local and overseas reporting requirements including restatement of financial accounts for Generally Accepted Accounting Principles (GAAP), International Financial Reporting Standards (IFRS), US GAAP compliance, China Statutory Audit, and Hong Kong Statutory Audit. We also conduct Pre IPO and Post IPO audit; and we are licensed to issue audit reports on financial statements.

We can provide both external and internal audit services, which incorporate specifically tailored elements, including fraud and financial misstatement investigation and forensic accounting. LehmanBrown is also equipped to conduct special purpose audits which can encompass or focus solely upon activities such as foreign currency audit, royalty audit or other special purpose audits.

## Mergers & Acquisitions

LehmanBrown's practiced and honed skills in corporate strategy, corporate finance, and management put us in an excellent position to offer advice, knowledge and expertise for all aspects of mergers and acquisitions. Services pertaining to mergers and acquisitions include Transaction Support Advisory, M&A Divestiture, M&A Integration, and Financial Due Diligence.

## Valuation Services

We provide a large range of Valuation Services. Our Corporate Valuation Services are designed to assist clients with valuation issues related to Tax Planning and Compliance, Financial Reporting, M&A Transactions, Corporate Restructuring and Dispute Resolution.

Some of our most frequently requested corporate valuation services include Damage Assessment Valuation, Intellectual Property Valuation, and Asset Valuation Appraisal Services for setting up new fixed asset records, allocation of purchase price and for determining the value of assets for insurable valuation.

LehmanBrown can also provide Special Purposes Valuation for both the public and private sector, assisting in adaptive reuse of special purpose property, and managing disposal and acquisitions of special purpose property.

## Corporate Finance

At LehmanBrown we help to search for ways to free up capital, increase profitability, and decrease expenses. We offer comprehensive debt restructuring services, negotiating with bankers, creditors, vendors, and tax authorities in an efficient manner. We can also help in debt mediation for smaller companies wanting to restructure their operations for a leaner position in the market. Our acquisition, disposal and financing services create both business stability and capacity for growth in our clients.

# Business Services

Establishing a business in Mainland China can be a challenging task and one that requires professional expertise to negotiate the process. When setting-up and maintaining operations in China, it is extremely important that a company fully understands and is wholly compliant with PRC regulations due to the close links between the business and political environment.

## Market Entry Consultancy

LehmanBrown International Accountants provides Market Entry consultancy, Company Registration and Permanent Establishment services, Liquidation, Bankruptcy and Deregistration services. We also provide Due Diligence investigation support, background/credit investigation and M&A Advisory for our clients.

## Corporate Establishment & Maintenance

At LehmanBrown, we are fully equipped to assist our clients in setting up Wholly Foreign Owned Enterprises (WFOE) and Branches, Domestic Chinese Enterprises, Equity Joint Ventures (EJV), Cooperative Joint Ventures (CJV), Representative Offices (RO) and Non-Profit Organisations (NGOs). We provide annual filing of returns, license renewals and handle all other administrative requirements so that you can focus on your core business activities and thrive in China.

## Deregistration, Liquidation & Bankruptcy Services

Sometimes an unfortunate occurrence, other times an opportune move, deregistration, liquidation and bankruptcy is never a straightforward process. LehmanBrown is able to offer advice for recovery plans as well on the more complex side of the liquidation procedure. In the current business environment, corporate restructuring and turnaround processes can often be closely linked to insolvency, which sometimes uncovers possibilities for saving the business. LehmanBrown has a thorough understanding of bankruptcy and liquidation procedures and the experience required for seeking out alternative financial sources. We are also able to offer proposals for re-organising debts and enable companies to get back on track financially.

## HR Support Services

China has an incredibly complex system of Visa and Labour Laws which inevitably require expert guidance when going through the appropriate processes involved in Visa applications, Social Security and Housing Fund, Termination, Liquidation and other legal matters.

With our experience of handling a diverse range of situations for clients and our grasp of the Labour, Tax and Employment Laws, we can guide your business with these critical operational steps. Thereby, we can support the needs of our clients and to ensure effective operation for your business.



# Outsourcing Services

Efficiency has always been an important factor affecting the profitability of a business. The importance of efficiency is especially relevant in the current economic climate where producing high profits is tougher than ever. Central to business efficiency is the process of recruiting, training and managing staff, which needs to be organised correctly.

## Financial Management

LehmanBrown can assist companies in running their finance functions. We can offer our finance manager function, for planning, organising or directly controlling financial activities, and can offer interim financial management services including interim accounting and admin support. For periods where such management might be required, we offer a fully comprehensive Chief Financial Officer (CFO) function.

## Treasury Management

Corporate treasury management in China can prove an incredibly complex process, but LehmanBrown is able to assist companies to establish and maintain efficient strategies to overcome the laws and regulations that hinder smooth running of operations in China. Our Treasury Management Services include Bank Account Set up and Management, including Payment Facilitation, Loan Account Setup, Capital Account Setup and Internet Banking, Foreign Currency Bank Account Setup, RMB Bank Account Setup and Foreign Currency Conversion.

## Payroll Services

Due to constantly changing labour laws, demand for professional in-country payroll services is growing. LehmanBrown can offer professional, quick, and highly reliable accounting practices to relieve the stress of following payroll regulations thereby allowing you to focus on sales and growth. We provide a wide array of Payroll Services such as Payroll Processing Setup, and are well equipped to deliver specific services relating to local and expatriate employees.

## Accounting & Bookkeeping

With China's fast growing accounting sector, it can prove difficult for many firms to keep on top of new legislation and accounting standards. Outsourcing your accounting and bookkeeping operations to LehmanBrown gives you access to our professional and experienced accounting team who will deliver tailor-made solutions in a manner which is fast accurate, clear and concise. Our budgeting and forecasting team can ensure that financial targets are met, and can guarantee efficiency and quality when it comes to financial statement preparation.

## Secondment & Temping Services

To meet the requirements of our clients, we also provide short-term secondment and temping services. In the event of covering a maternity placement, taking on a large contract without headcount approval from head office, or simply being short staffed in your finance or HR department, LehmanBrown is able to support your business with our highly experienced and professional staff.

# Taxation Services

China's rapidly changing tax regulations make on-going tax planning an essential part of doing business in China. Tax planning and organisation is paramount to avoid uncertainty or disagreement with the local tax office, especially in China where the tax system is relatively under-developed and inconsistent across different jurisdictions.

## Individual Tax Planning & Filing (IIT)

Individual Income Tax (IIT) is a form of tax that needs to be paid with your salary in China. This is organised through the employer who should withhold the correct amount of tax before payment of salary, to make it easier for staff. An expatriate employee in China, given that certain criteria are met has the opportunity to reduce their IIT liability and be taxed based on the actual number of days spent living in the PRC

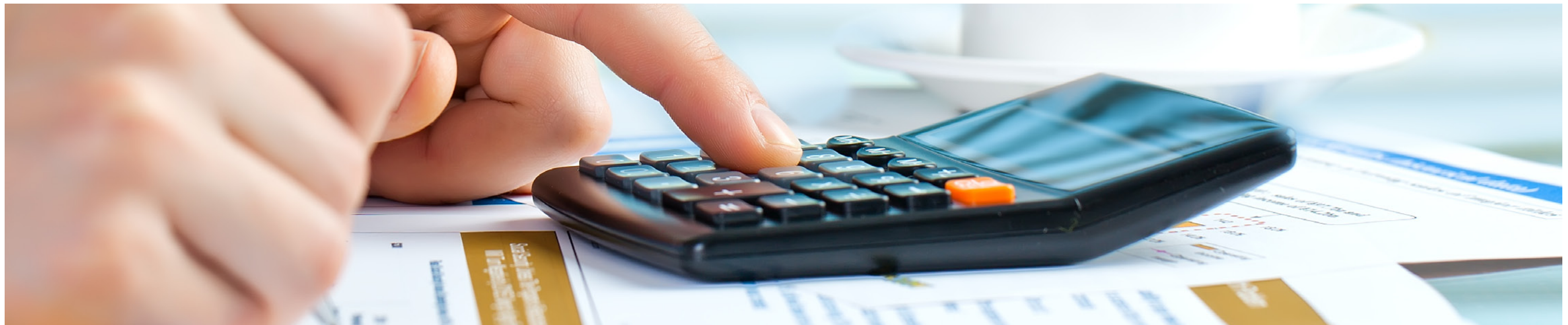
LehmanBrown has long-standing practical knowledge of tax servicing for individuals employed in both foreign and domestic enterprises. With our intricate knowledge of the Chinese tax system, even in these changing times, we are in an excellent position for you to receive the best IIT planning on all spectrums. We can help you achieve the most efficient way to structure your tax payments and we offer this service to anyone, whether you are a self-employed director of a new enterprise or an employee at a foreign multinational.

## Corporate Income Tax (CIT)

Tax Planning is vital when doing business in China due to China's constant changes in corporate tax regulations. LehmanBrown offers extensive tax planning, encouraging the ideology that your business must be commercially viable and balanced to yield tax efficiencies and mitigate the risk of challenges from the tax authorities.

At LehmanBrown our clients have the opportunity to exercise many taxation services including developing Tax Optimisation Structures, Tax Restructuring for Mergers and Acquisitions, and can negotiate with tax authorities for a suitable Preparation and Submission of Tax Returns. We have vast knowledge of transfer pricing policies in line with both corporate international strategy and in compliance with Chinese tax regulations, so can limit the overall tax exposure for multinational companies.

From LehmanBrown's extensive network of international professional services firms, we are able to assist companies to effectively conduct tax due diligence, structure "off-shore" tax planning and company establishment.





# Specialist Accounting & Risk Management

In an era of increasing globalisation, accounting has become far more complex than basic bookkeeping or tallying. Accounting has become a speciality in which it is increasingly difficult for in-house operations to meet requirements. There exists a myriad of global standards, shifting requirements and complex regulatory procedures that need to be met by cross border businesses.

## Internal Controls

LehmanBrown's advisory takes a proactive approach in helping to establish or strengthen internal controls. We accomplish this through generating a framework of internal controls based on a controlled environment, risk assessment, control activities, monitoring and reviewing, and information and communication.

We are able to offer our experience in systems solutions and implementation, supporting companies through their entire system's development. LehmanBrown can assist you in assessing existing financial risks and providing the most appropriate treasury management strategy in order to face such risks head on, while still adapting to your individual business needs. Our expertise in SOX 404 Compliance can also enable you to ensure full compliance for your audit process with the Sarbanes-Oxley Act.

## GAAP, SEC & IFRS Compliance

LehmanBrown is able to provide our specialist accounting expertise to meet the needs of our clients with GAAP, SEC and IFRS system requirements. We are able to provide support such as financial statement preparation, public company compliance, conversion to GAAP and the repackaging of accounts. Our team has a wealth of experience working with entities utilising US GAAP and those using GAAP from other jurisdictions. We are experienced in the preparation of IFRS financial statements, and are able to offer assistance on all levels in assuring compliance with SEC for public companies. LehmanBrown is experienced in the cleaning up, reconstruction and repackaging of messy accounting books, thus enabling accounts to be auditable and compliant with the requirements of any jurisdiction's GAAP.

# Legal Services

Every business inevitably comes into contact with the law during the course of its operations, most often in the two spheres of Corporate Law or Labour Law.

The Chinese Legal System is inherently complex and can be daunting for both a young SME starting up, or at the opposite end of the spectrum a large mature multinational operation. Taking expert advisory will enable you to focus on the running of your business, both minimising and understanding the risks associated with matters such as Labour Law Compliance, Contractual Dispute Mediation, Debt Collection and Intellectual Property amongst others.

## Labour Legal Advisory

Labour laws are complex and, importantly, personal to your staff. Management of labour, where quality labour is a precious resource, can mean a tricky balancing act between the potentially competing wants of employees and the employer.

Disputes over workplace practices, potential discrimination, unfair actions, internal conflicts, mistreatment and many other areas can be a timely and costly avenue for a company to navigate. Having a seasoned representative by your side can not only mean the difference between efficiency and wastefulness but the difference between a motivated and unmotivated set of employees. We are able to support our clients when conducting Legal Due Diligence, Litigation Proceedings, encountering Redundancy and Termination of Staff and Contract Reviews.

## Corporate Legal Advisory

We at LehmanBrown, as professional and caring practitioners, always aim to fully understand our clients' perspective. We understand our clients' needs and various legal services that may be required under different circumstances. We can provide full legal advice to facilitate your needs quickly and efficiently. We are committed to resolving our clients' problems and provide timely advice that fits in your personal time frame. The time and efforts saved by our practice will undoubtedly improve your company's operations and enhance its capacity to respond to unexpected matters swiftly.

## Other Legal Services

In addition to the aforementioned services in Labour and Corporate Legal Advisory, LehmanBrown can offer a wide range of different legal services including Dispute Mediation and Advisory, Trademark and Intellectual Property Advisory, Debt Collection Assistance, and Litigation Support.

Our international approach to all problems enables us to offer many different services, through all niche areas.

What is more, if there is not a service that we can offer at the high professional standards we hold, our working history within China has put us into contact with many outstanding partners, which we are happy to connect you with. At LehmanBrown, your problems are always our priority.





# Providing An Alternative In China

## 为您提供更好的选择

## 关于我们

雷博国际会计成立于 2001 年，在业内具有专业资质，是一家主要从事中国范围内会计、税务和财务咨询服务的公司。雷博在北京、上海、香港、澳门、深圳、广州和天津设有专门办事机构，正积极在全国范围内建立广泛的联合专业服务网络。

综合多年的国际经验和对中国市场的深刻理解和实践体验，我们向广大国内外的客户提供高质量的专业服务和意见帮助。雷博国际会计竭诚为您提供专业服务，我们作为市场中的佼佼者，将提供来自中国本土以及其他国家的高级资深专家热忱的咨询帮助。

我们深刻认识到每一位客户都是独一无二的，并都有其独特的业务需求。雷博国际会计承诺将根据客户的不同业务需求，为客户提供个性化的财务解决方案。我们的专业人员将密切与您合作，以充分了解您独特的业务需求，从而提供满足您所需要的高时效、高质量的专业服务。

我们提供全面的财务以及商业管理服务，业务范围从审计、收购整合，到市场进入战略等等。具体服务内容信息请查看此宣传册正文。

## 我们的客户

聚焦中国境内和境外投资，我们的客户覆盖各行各业，包含全球大型跨国公司、私营企业、中小型企业、上市公司以及创业公司等。无论外国还是本地投资企业，我们都会支持并协助我们的客户在中国发展与成长，提供优质的服务和丰富的资源以帮助他们在中国的业务发展。雷博国际会计同时也会帮助中国企业进行海外拓展。



# 专业服务

中国的经济发展加强了对企业合规的要求，我们的专业服务部门提供各种专业服务，包括为不同规模的企业提供审计与鉴证服务。我们的服务对象涵盖了从小型企业至国际知名企业的广泛范围，客户遍及各行各业。无论贵公司规模如何，身处何种行业，我们丰富的专业经验都给予我们独特的优势，竭力为您的企业增值增效。

## 审计与鉴证服务

我们能为客户提供符合海内外各类会计准则的综合审计服务，包括针对公认会计原则、国际财务报告准则、美国公认会计准则的差异出具财务报表、以及中国和香港的法定审计工作。另外，我们还负责企业上市前和上市后审计，并对有关财务报表出具审计报告。

我们提供企业外部审计和内部审计服务，结合了具有针对性的财务舞弊调查和法务会计服务。雷博同时还提供专项审计服务，例如外汇审计、版权审计或其他特殊目的的审计。

## 收购兼并

雷博国际会计在公司战略、企业融资、企业管理中积累的多年实战经验和专业知识使我们能够为您在收购兼并的各个范畴内提供一流的咨询建议和专业意见。与收购兼并相关的服务包括交易咨询服务、企业的并购与剥离、企业并购后的整合和财务尽职调查。

## 估价服务

我们提供多方面的评估服务。企业的评估服务旨在协助客户解决税务筹划及税务的合规问题、财务报告的申报、收购并购交易、企业重组以及解决各种争端等问题。

需求最多的估价服务包括损失评估、知识产权估价和为了建立新的固定资产记录以作为并购价的分配，以及为确定资产的可投保金额所提供的资产评估服务。

雷博国际会计同时也为公共和私营机构提供特殊估价服务，包括特殊目的的资产重新改良及再利用，并协助您处置与购置特殊目的的资产。

## 企业融资

我们协助您更好的利用自有资本，增加盈利以及减少支出。我们提供全面的债务重组服务，主要包括高效率地与银行、债权人、供应商以及税务机关交涉。我们也为小型公司提供债务调解服务，以帮助他们通过重组营运而在市场中占据更有利的位置。另外，我们的企业并购、处置与融资服务能够为客户加强其经营方面的稳定性以及业务增长能力。

# 商务服务

在中国大陆设立公司是一件具有挑战性的事情，您可能需要在专业人士的帮助下完成复杂的公司设立流程。在中国大陆，商业运营和政治环境紧密相连，因此在设立和运营公司时，公司需要透彻理解并完全遵守中华人民共和国的相关法律规定。

## 市场准入

雷博国际会计提供市场准入，企业注册地址，政府政策的相关咨询，我们还为客户提供其潜在合作伙伴，竞争对手的尽职调查以及企业信用调查

## 企业注册与变更

雷博国际会计协助客户成立外商独资企业及其分支机构、内资企业、中外合资企业、中外合作企业以及外国机构驻华代表处，非盈利机构。我们的服务还包括：年度申报、证照更新、证照变更以及政府要求的相关服务。

有了我们的帮助您可以专心于您的核心业务，并在中国获得广泛发展。

## 企业注销与破产清算

有时公司可能遇到突发事件，或者公司需要对业务进行适当的调整，在中国，公司的注销，清算以及破产，从来都不是简单的程序。雷博可以为公司的恢复计划提供建议及帮客户处理复杂的清算过程。在现在的商业环境下，公司的重整和转变与公司的破产有紧密联系，有时我们可以在其中发现挽救公司的机会。雷博对于公司的破产和清算程序有着十分透彻的了解，同时雷博在寻找可替代资金来源方面有丰富的经验。我们还可以为客户提供债务重组计划书，解决公司的财务问题。

## 人力资源服务

中国的签证政策及劳动法律法规繁多而复杂，在这种情况下，公司不可避免的需要专业的指导以便顺利完成相关程序，如签证申请、社会保险、住房公积金开户、提取离境清算、劳动合同解除以及裁员、纳税申报及相关法律事务等

雷博为客户处理过各种棘手的情况，我们经验丰富，且熟知劳动用工、税务等方面的法律政策，能为贵公司提供相关业务中重要环节操作的专业指导，满足客户需求，确保贵公司业务的有效运行。



# 财务外包服务

众所周知，效率在企业盈利能力中是一个很重要的因素，在获取高额利润越来越艰难的现行经济环境下，效率的重要性便显得格外突出。业务取得高效的核心在于以正确的方式有组织地去招聘，培训以及管理员工。

## 财务管理

雷博国际会计在协助公司财务运营方面为您提供全面周到的服务。其中首先包括财务管理服务，关于资产的购置（投资），资本的融通（筹资）和经营中现金流量（营运资金），以及利润分配的管理；财务管理外包，包括会计和行政工作外包。同时，我们也提供全面的财务总监职能服务，以我们颇具经验的实践能力为企业提供灵活的管理方案。

## 资金管理

中国的企业资产管理体系十分复杂。雷博国际会计能够帮助企业制定有效的战略，来克服众多法律法规给企业在中国资本平稳运营上所带来的阻碍。

我们的资产管理服务帮助企业开立银行账户，包括加速付款、开立信贷账户、开立资本金账户、开通网上银行、开立外币存款账户以及开立人民币银行账户。

## 薪资处理服务

鉴于中国新劳动法的实施，企业对专业的国内薪酬管理服务需求与日俱增。 雷博国际会计将为您提供专业、快速并高度可靠的

会计处理方法，消除新规章制度给您带来的各种忧虑，使您能够将更多精力集中在销售和企业发展方面。我们提供广泛的薪资处理服务，例如建立薪酬管理体系、雇佣本地和外籍员工及处理薪酬报税等特定的服务。

## 会计与记账

随着中国会计领域的快速发展，在新的立法和会计准则下，始终保持相对竞争优势对于很多公司来说是困难的。雷博专业干练的会计团队，使您能够以低成本来获取一套快速、精确、清晰和简洁的财务记账；在节约成本的同时，获得高效并专业的会计服务。同时，我们将会对您公司发生的任何财务问题给予灵活并“量体裁衣”的解决方案，为您业务的成功发展提供必要的基础保证。我们的预算团队能够帮助您建立全方位的预算管理体系、清晰地预算规划方案，助您尽快达成财务目标。我们会为您提供一套自上而下的精简预算流程，确保你的预算既规范又可靠。

## 员工短期外派服务

为了满足客户的需求，我们也提供了短期的员工外派服务。在员工放产假、或公司签订大单合同后总部未批准相应人员编制的增加，或在财务部或人力资源部人手短缺的情况下，雷博国际会计中拥有丰富经验的专业工作人员都能在各种方面支持您的业务。

# 税务服务

飞速发展的中国税收体系及法规使与时俱进的税务筹划成为在中国发展业务必不可少的因素。税务筹划及统筹能有效地避免经营中的不确定性及与税务机关产生的分歧，尤其在中国的不同地区，税务机关对税收法规的理解或者执行可能会存在差异。

## 个人所得税

在中国取得的工资薪金需要缴纳个人所得税。为了便于征管，减轻员工的申报负担，相应税款将由雇主在支付工资时代扣代缴。外籍雇员只要符合相关条件，可按照实际境内天数相应的减少其个人所得税金额。

雷博国际会计拥有丰富的国内外雇员税务处理的经验。雷博国际会计深悟税务变化中错综复杂的程序，是您解决所有个人所得税相关问题的最好伙伴。无论您是自雇还是跨国公司雇员，我们都能为您提供最有效的纳税咨询。

## 企业所得税

为了应对中国不断变化的税收法规，在华企业调整相应的税务筹划显得尤为重要。雷博国际会计可以为您提供各个方面的税务筹划，可以帮助您在实现您商业目的的同时，达到最有效的税务管理，并减少来自中国税务机关的关注和风险。

我们为客户提供全方位的税务服务，如：税务架构优化、企业并购重组中的税收筹划、协助您与税务机关沟通及帮助您进行及时准确的税务申报。

同时我们在转让定价方面也有非常丰富的经验，使跨国企业可以在公司整体战略和中国税务合规性上达到平衡，从而减少税收风险。

鉴于雷博广泛的关系网络，我们与众多国际专业服务公司紧密合作，雷博国际会计可以为企业提供非常有效率的税务尽职调查、海外税务筹划及公司设立等服务。







## 特殊风险与会计管理服务

在这个全球化的新时代，会计行业已不再是单纯的基础记账和数据记录业务，它涉及到众多方面。会计行业内存在众多国际标准，随着这些国际标准的要求不断变化，监管程序的流程愈加复杂，会计已演变为一项专业领域，使跨国企业自身的内部财务部门已经越来越难满足外部的需要。

### 内部控制

雷博国际会计的专业咨询和实践指导可以帮助企业建立并加强内部控制。我们通过提供基于企业的控制环境、风险评估体系、控制活动、监督与复核、信息与沟通的内部控制框架来帮助企业实现有效的内部控制。

雷博在系统解决方案与实施方面有着丰富的经验，能支持企业对整个系统的提升和完善。我们能够在适应您企业自身需求的前提下，协助您评估现存的财务风险，制定最妥当的资金管理策略，协助您应对相应的风险。我们对萨班斯法案第 404 条款方面的专业知识可以确保贵企业在审计过程中完全遵循萨班斯法案。

### 会计准则、美国联交所和国际会计准则遵循服务

雷博可以提供专业服务以满足客户在美国会计准则、美国联交所和国际财务报告准则方面的需求。我们可以在编制财务报表、满足上市公司合规性需求、会计准则之间的转换以及企业账目梳理等方面，为您提供专业的支持和保证。我们的团队与适用美国会计准则以及其他会计准则的公司均有着广泛的合作经验，对编制符合国际财务报告准则的财务报告也极富经验，能够为上市公司提供各种满足证监会法规的有力辅助。同时，雷博在账务清理、重建以及梳理混乱的账簿记录等方面也具有丰富的经验，能满足客户审计和遵循其适用准则的需求。

## 法律咨询服务

商业合同的签订离不开法律的支持，通常包括两方面：公司法和劳动法。中国法律制度极其复杂，不管是年轻的中小型企业还是已经成熟的大型跨国企业都对其非常谨慎。采取雷博专家的建议将使您能够专注于您公司的正常运作，最小化和理解相关的风险、劳动法合规、合同争议调解、债务回收和其他知识产权有关的问题。

### 劳动法律咨询

劳动法涉及的内容很多，对员工来说十分重要，确保企业的优秀人力资源不至流失并不容易，因为行业内存在着众多潜在竞争雇主。

工作中员工之间的纠纷、潜在的歧视、不公平待遇、内部冲突和其他很多类似方面都足以使企业走下坡路。而当企业拥有一位经验丰富的律师业务代表时，不仅能够高效率的处理问题，还能够激发员工的各种积极性。我们能够为客户提供尽职调查、代理诉讼、处理裁员、劳动合同解除以及审核劳动合同等相关劳动法律咨询服务。

### 企业法律顾问

雷博国际会计，作为专业资深的服务业行家，一向旨在全面充分地了解客户的各种展望。我们了解客户在不同场合下可能产生不同需求和各种必要的法律服务。因此，我们为客户提供全方位的法律咨询服务时，通常快速高效地满足客户各类需求，并积极为客户解决问题。我们致力于在既定的时间内及时为客户提供指导参考意见。我们的服务将为客户节省时间和精力，这无疑会在很大程度上改善公司的运营，并快速提高应对突发事件的能力。

### 其他法律服务

除了上面劳动和企业法律顾问提到的服务之外，雷博能够提供其他的综合法律服务，包括争端调解与咨询、商标与知识产权咨询服务、债务回收协助和诉讼支持。

雷博以国际化的方法处理问题，使我们的专业团队能够在不同的细分市场中为客户提供不同服务。更重要的是，如果您的需求超出了我们的服务范围，我们很乐意为您推荐多年来与我们建立广泛合作关系的各大杰出企业。在雷博，我们始终秉着客户至上的态度，竭诚为您服务。





Professional Services

Audit & Assurance

External Audit

China Statutory Audit

US GAAP Audit

IFRS Audit

Hong Kong Statutory Audit

Internal Audit

Fraud Investigation

Forensic Accounting

Special Purpose Audit

Foreign Currency Audit

Royalty Audit

Capital Verification Audit

Valuation Services

Corporate Valuation

Damage Assessment Valuation

Intellectual Property Valuation

Asset Valuation

Special Purposes Valuation

Corporate Finance

Debt Restructuring

Acquisition, Disposal & Financing

Mergers & Acquisitions

Transaction Advisory

M&A Divesture

M&A Integration

Financial Due Diligence

Business Services

Company Registration & Maintenance

Cash Flow Management

Chop Custodian Services

Market Entry Advisory

Updating Company Certificates

Annual Inspection & Reporting

Company Secretarial Services

Company Ownership Transferring/Corporate Restructuring

Background/Credit Checking

Company Deregistration & Bankruptcy

HR Support Services

China Visa Services for Expatriates

Social Welfare Structures

Outsourcing Services

Accounting & Bookkeeping

Budgeting & Forecasting

Financial Statement Preparation

Head Office Reporting

Financial Management

Interim Financial Management

Finance Manager Function

CFO Function

Treasury Management

Set-up of Bank Account

Payroll Services

Payroll Processing Setup

Expatriate Employees

Local Employees

Secondment & Temping Services

Taxation Services

Individual Tax Planning (IIT)

Tax Immigration & Investment Review

US & Overseas Personal Income Tax Planning & Filing

IIT Tax Payment Facilitation

Application for Individual Income Tax Refund

Expatriate Staff Individual Income Tax Staff Filing

Local Staff Individual Income Tax

Company Taxation (CIT)

Tax Consulting

Corporate Tax Planning

Business Restructuring

Value Chain Review

Onshore / Offshore Investment

Transfer Pricing

Tax Compliance

Tax Due Diligence

Tax Deregistration

Negotiation of Tax Penalties

Tax Refund Application

Tax Representatives for Tax Audit

VAT & Customs Duty Clearance

PRC Tax Receipt Verification

VAT Application

VAT & Sales Tax Filing

Corporate Income Tax Reporting

Specialist Accounting & Risk Management

Internal Controls

Systems

Risk Management

Sarbanes - Oxley (SOX 404) Compliance

GAAP, SEC & IFRS Compliance

US GAAP

US GAAP Financial Statement Preparation

US GAAP Conversion

Other GAAP

GAAP Conversion

Public Company Compliance

Financial Statement Preparation

IFRS

IFRS Accounting Repackaging

IFRS Financial Statement Preparation

IFRS Public Company Compliance

SEC

SEC Public Company Compliance

Legal Services

Legal Advisory

Labour Legal Advisory

Workforce Downsizing Advisory

Labour Tribunal Assistance & Advisory

Labour Law Review & Audits

Review & Preparation of Employment Contracts

Corporate Legal Advisory

Legal Due Diligence

Corporate Restructuring Advisory

Review & Preparation of Articles of Association (AoA)

Review & Preparation of JV Contracts

Review & Preparation of Repatriation Agreements

Other Legal Services

Dispute Mediation & Advisory

Trademark & Intellectual Property Advisory

Debt Collection Assistance

Litigation Support

专业服务

审计与鉴证服务

外部审计

中国法定审计

美国公认会计准则（GAAP）审计

国际财务报告准则审计

香港法定审计

内部审计

财务舞弊调查

法务会计

专用审计

外汇审计

版权审计

资本验证审计

估价服务

企业估价

损失评估

知识产权估价

资产估价

特殊目的估价

企业融资

债务重组

企业并购、处置与融资

收购兼并

交易咨询服务

企业并购剥离

企业并购整合

财务尽职调查

商务服务

企业注册与变更

企业现金流管理

印章保管服务

市场进入咨询

企业证照变更

企业年审和年报

企业秘书服务

企业股权转让 / 并购与重组

背景 / 信用调查

企业注销与破产

人力资源服务

外籍人员及其家属的中国签证服务

社会保险以及住房公积金

财务外包服务

会计与记账

预算

编制财务报告

总部财务报告

财务管理

财务管理外包

财务管理

首席财务官

资金管理

开立银行账户

薪资处理

建立薪酬管理体系

外籍员工

本地员工

员工短期外派服务

税务服务

个人所得税

移民税务和投资

美国、海外个人所得税规划和申报

中华人民共和国个人所得税支付

个人所得税退税申请

外籍员工个人所得税的申报

本地员工个人所得税申报

公司税务

税务咨询

企业税务筹划

业务重组咨询

价值链分析

境内外投资咨询

转移定价

税务申报

税务尽职调查

税务注销

税务罚款谈判

退税申请

代表企业应对税务审计

增值税和关税咨询

申请完税证明

增值税相关申请

增值税与营业税申报

企业所得税申报

特殊风险与会计管理服务

内部控制

系统

风险评估

萨班斯法案 第 404 条款

会计准则、美国联交所和国际会计准则遵循服务

美国通用会计准则

适用美国会计准则的财务报告编制

美国会计准则的转换

其他会计准则

会计准则的转换

上市公司合规性

财务报告的编制

国际财务报告准则

适用国际会计准则的账务梳理

适用国际会计准则的财务报告编制

适用国际会计准则的上市公司合规性

证监会

美国联交所上市公司合规性

法律服务

法律咨询

劳动法律咨询

缩减劳动力咨询服务

劳动法庭援助与咨询服务

劳动法规的审核

制定并审核劳动合同

企业法律顾问

法律尽职调查

企业重组咨询

制订和审核公司章程

制订并审核合资合同

拟定并审核派遣协议

其他法律服务

争端调解与咨询

商标与知识产权咨询服务

债务回收协助

诉讼支持



# LEHMANBROWN

雷 博 國 際 會 計  
International Accountants



## Contact Us 联系我们

For further information about how we can add value and support your individual or business needs, please contact us.

如需为个人或企业获取更多的增值服务及业务协助信息，请与我们联系。

### Beijing 北京

6/F, Dongwai Diplomatic Building, 23 Dongzhimenwai Dajie, Beijing 100600, China  
中国北京市朝阳区东直门外大街 23 号，东外外交办公大楼 602  
Tel: +86 10 8532 1720  
Fax: +86 10 6532 3270  
E-mail: [beijing@lehmanbrown.com](mailto:beijing@lehmanbrown.com)

### Shanghai 上海

Room 1501 & 1504, WanTai International Building, No. 480 North Urumqi Road, Shanghai 200040, China  
中国上海市静安区乌鲁木齐北路（华山路）480 号 1501 & 1504  
Tel: +86 21 6249 0055  
Fax: +86 21 6288 1636  
E-mail: [shanghai@lehmanbrown.com](mailto:shanghai@lehmanbrown.com)

### Guangzhou 广州

Room 3317, China Shine Plaza, 9 Lin He Xi Road, Guangzhou 510610, China  
中国广州市林和西路 9 号耀中广场 3317 室  
Tel: +86 20 2205 7883  
Fax: +86 20 2205 7880  
E-mail: [guangzhou@lehmanbrown.com](mailto:guangzhou@lehmanbrown.com)

### Shenzhen 深圳

Room 3206, News Building 2, Shennan Middle Road, Shenzhen 518027, China  
中国深圳市深南中路 2 号新闻大厦 3206  
Tel: +86 755 8209 1244  
Fax: +86 755 8209 0672  
E-mail: [shenzhen@lehmanbrown.com](mailto:shenzhen@lehmanbrown.com)

### Tianjin 天津

Unit 2901-04, The Exchange Tower 2 189 Nanjing Road, Heping District Tianjin 300051, China  
中国天津市和平区南京路 189 号 津汇广场 2 座 29 层 2901-104 室  
Tel: +86 22 2318 5056  
Fax: +86 22 2318 5001  
E-mail: [tianjin@lehmanbrown.com](mailto:tianjin@lehmanbrown.com)

### Hong Kong 香港

Suite 03, 16/F, Sino Plaza, 255-257 Gloucester Road, Causeway Bay, Hong Kong  
香港铜锣湾告士打道 255-257 号信和广场 16 楼 03 室  
Tel: +852 2426 6426  
Fax: +852 2426 6427  
E-mail: [hongkong@lehmanbrown.com](mailto:hongkong@lehmanbrown.com)

### Macau 澳门

No. 367, Avenida da Praia Grande, "Keng Ou" Commercial Building #16, A & B, Macau  
中国澳门南湾大马路 367 号京澳商业大厦 16 楼 AB 座  
Tel: +853 2835 5015  
Fax: +853 2837 1884  
E-mail: [macau@lehmanbrown.com](mailto:macau@lehmanbrown.com)



[www.lehmanbrown.com](http://www.lehmanbrown.com)