



CHINA BRIEFING

The Practical Application of China Business

Mergers & Acquisitions in China

(Second Edition)

Risk Analysis
Due Diligence
Purchasing Bankrupt Assets at Auction
Valuing Your Targets' Shares
Land Use Rights
Acquisition Procedures and Timetable
Assessing China Governmental Risk
Environmental Due Diligence
Acquiring State-Owned Enterprises
China Re-Investment Incentives
Re-Structuring the Company
M&A Case Studies
China's M&A Regulations

中国

DEZAN SHIRA & ASSOCIATES

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ABOUT CHINA BRIEFING'S CHINA BUSINESS GUIDES

Thank you for buying this book. *China Briefing's* publications are designed to fill a niche in the provision of information about business law and tax in China. When we decided, several years ago, to commence this series, we did so in the knowledge that much that was available about China was either expensive, or completely contradictory. Plus much of it did not really adequately address the real issues faced by businessmen – the practical knowledge that must be part of any business dealings in developing countries. This guide is designed to change that perspective and provide detailed information and the regulatory background to business in China – but with a firm eye also on the details of making money and remaining in compliance.

Accordingly, we have made this guide informative, easy to read and inexpensive. To do so we have engaged not a team of journalists or academics – but the services of a respected professional services firm to assist us. The articles and materials within have been researched and written by China based Chinese and international lawyers, accountants and auditors, familiar with the issues that foreign-invested enterprises face in China – as they service them in China as clients. These professionals have come from the nationally established practice, Dezan Shira & Associates, and we are grateful for their support. Without them this book would not have been possible, and we wholeheartedly recommend their services should you require sensible and pragmatic advice as contained within this book.

At *China Briefing*, our motto is “The practical application of China business” and we hope that within this volume and our other publications you feel we have achieved this, and helped point you in the right direction when it comes to understanding and researching this vast and complicated business environment.

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CONTENTS

CHAPTER 1	6
<u>M&A environment in China</u>	
CJVs v EJV	
WFOEs	
CHAPTER 2	12
<u>Chinese legislation on M&A</u>	
Regulatory issues concerning acquisition of privately held companies	
Regulatory issues concerning acquisition of foreign-invested companies	
Regulatory issues concerning acquisition of state-owned companies	
Regulatory issues concerning acquisition of listed companies	
CHAPTER 3	30
<u>Structuring your own M&A</u>	
M&A transition structure	
CHAPTER 4	33
<u>Acquisition</u>	
The acquisition procedure	
CHAPTER 5	37
<u>Due diligence</u>	
Operational DD	
Financial DD	
Legal DD	
CHAPTER 6	50
<u>Valuing an acquisition target</u>	
CHAPTER 7	60
<u>Negotiating strategy in China</u>	
CHAPTER 8	67
<u>Buying bankrupt assets</u>	
CHAPTER 9	71
<u>Labor issues in M&A</u>	
CHAPTER 10	80
<u>Tax planning in M&A</u>	
CHAPTER 11	85
<u>Converting a Chinese company into an FIE</u>	
CHAPTER 12	94
<u>Common mistakes</u>	
Glossary of terms.....	97



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This brand new guide takes a detailed look at all aspects of purchasing part or all of a business in China. Written specifically for businesses to understand all the nuances of China M&A, it details the complete regulatory processes involved as well as the differences that arise when handling M&A between private Chinese companies, Chinese State-Owned Enterprises, and Chinese Listed Corporations. It also deals with the acquisition of bankrupt assets and auction procedures.

China Briefing's guides are leaders in their field, provide practical and pragmatic legal and tax information for foreign investors in the PRC and are of specific interest to all businessmen, lawyers, accountants, advisors and academics working in this field.

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