

Practical Guide for Hong Kong People Living in the Mainland – Shenyang

For Hong Kong people who are
working, living and doing business
in the Mainland

About the Office of the Government of the Hong Kong Special Administrative Region in Beijing (BJO)

The BJO was formally set up under the Basic Law of the Hong Kong Special Administrative Region (HKSAR) on 4 March 1999. Its main functions include:

- Further enhancing the HKSAR Government's liaison and communication with the Central People's Government, Mainland authorities, and provinces, municipalities, autonomous regions under the purview of the BJO
- Facilitating exchange and cooperation in business and other aspects between Hong Kong and the Mainland
- Promoting Hong Kong to people of the Mainland
- Processing applications for entry to Hong Kong
- Providing practical assistance to Hong Kong people in distress in the Mainland

The BJO is organised into seven divisions, namely:

- Economic Affairs, Trade and Liaison Division
- Immigration Division
- Information Division
- Cultural Exchange Division
- Office Administration Division
- Liaoning Liaison Unit
- Tianjin Liaison Unit

Contacts

Office of the Government of the HKSAR in Beijing (BJO)

Tel: (86 10) 6657 2880
Fax: (86 10) 6657 2821
Address: No. 71 Di'anmen Xidajie, Xicheng District, Beijing
(Postal code: 100009)

Liaoning Liaison Unit

Tel: (86 24) 3125 5575
Fax: (86 24) 3125 5545
Address: Office 3107-1, CR Building, No. 286 Qingnian Street, Heping District, Shenyang, Liaoning Province, China
(Postal code: 110004)

Tianjin Liaison Unit

Tel: (86 22) 6063 2988
Fax: (86 22) 6063 2986
Address: Rm 4404, Metropolitan Tower, 181 Nanjing Road, Heping District, Tianjin, China (Postal code: 300051)

Other Contacts

Assistance to Hong Kong Residents Unit The Immigration Department of the Government of the HKSAR

Hotline: (852) 1868
Fax: (852) 2519 3536
Address: 9/F, Immigration Tower, 7 Gloucester Road, Wan Chai, Hong Kong

Hong Kong Economic and Trade Office in Chengdu (CDETO)

Tel: (86 28) 8676 8301
Fax: (86 28) 8676 8300
Address: 38/F, Tower 1, Plaza Central, 8 Shuncheng Street, Yan Shi Kou, Chengdu, Sichuan Province, China
(Postal code: 610016)

Hong Kong Economic and Trade Office in Guangdong (GDETO)

Tel: (86 20) 3891 1220
Fax: (86 20) 3891 1221
Address: Flat 7101, Citic Plaza, 233 Tian He North Road, Guangzhou, Guangdong Province, China
(Postal code: 510613)

Hong Kong Economic and Trade Office in Shanghai (SHETO)

Tel: (86 21) 6351 2233
Fax: (86 21) 6351 9368
Address: 21/F, The Headquarters Building, 168 Xizang Road (M), Huangpu District, Shanghai, China
(Postal code: 200001)

Hong Kong Economic and Trade Office in Wuhan (WHETO)

Tel: (86 27) 6560 7300
Fax: (86 27) 6560 7301
Address: Unit 4303, Tower I, New World International Trade Tower, 568 Jianshe Avenue, Jiangnan District, Wuhan, Hubei Province, China
(Postal code: 430022)

Preface to this guide

With the increasingly close cooperation and frequent communications between Hong Kong and the Mainland, a growing number of Hong Kong people are working, studying, holidaying and living in the Mainland. BJO has compiled this booklet with a view to providing Hong Kong people with useful information in relation to working, living, doing business, investing and studying in Shenyang.

BJO has engaged KPMG to collect data and compile this booklet. Despite our best efforts to ensure that the information contained in this booklet is accurate, we make no guarantees of the accuracy, completeness and timeliness of the information contained herein. Readers should verify the information and pay attention to the latest announcements from the relevant organisations and government authorities.

We would also like to thank the Hong Kong Chamber of Commerce in China (Shenyang) for its valuable inputs in compiling the booklet.

Contents

01	City Overview	4
02	Transportation	11
03	Housing and Living	17
04	Studying	29
05	Working	37
06	Investing and Doing Business	44
07	Medical Service	55
08	Legal Service	59
09	Emergency and Accidents	65

01

City Overview

City Overview-1

City Overview – Shenyang at a glance



Shenyang at a glance

Shenyang is the capital city of Liaoning Province, and the largest city in the northeastern region of the People's Republic of China (PRC) by population. Shenyang has undergone rapid development in recent years. The city is not only considered to be the transportation and commercial hub for northeastern China, but also for Japan, Korea and Russia. Some of the key statistics for the city are shown below (updated till end of 2017):



City Overview – Living guide

Documents required in the Mainland



Mainland Travel Permit for Hong Kong and Macao resident

Who?

Hong Kong people of Chinese nationality

Hong Kong people of other nationalities

What document?

Mainland Travel Permit for Hong Kong and Macao resident (“Home Visit Permit”)

- Foreign passport
- Chinese visa

Where to apply?

China Travel Service (Hong Kong) Limited (CTSHK)

CTSHK/Office of the Commissioner of the Ministry of Foreign Affairs of the PRC in the HKSAR

Tips

- If you are a frequent traveller between Hong Kong and the Mainland, you may consider registering for the automated border control system at selected border control stations, and save time from queuing up when entering/exiting the Mainland.

For Hong Kong people of Chinese nationality, further information on application for Home Visit Permits can be found on the website of the CTSHK: <http://www.ctshk.com/english/index.html>

Hong Kong people who are not eligible to apply for Home Visit Permits can refer to the CTSHK website for information on visa application. Additional information can be found on the website of the Office of the Commissioner of the Ministry of Foreign Affairs of the PRC in the HKSAR: <http://www.fmcopecr.gov.hk/eng/>

Tips

- More information on applying for residence permit for Hong Kong resident can be found in the website of the Chinese Government: http://www.gov.cn/zhengce/content/2018-03/19/content_5314865.html (Chinese version only)
- A list of application offices for residence permit for Hong Kong resident in Shenyang can be found in the website of the Public Security Bureau of Liaoning Province: http://www.lnga.gov.cn/jwzx/qwfb/201808/t20180831_3304877.html (Chinese version only)



Residence Permit for Hong Kong resident

Application Condition

Starting from 1 September 2018, Hong Kong residents¹ lived in the mainland for more than six months may apply for the residence permit voluntarily if they meet one of the following conditions: have a lawful and stable job, have a legal and stable residence or pursue continuous studies. For Hong Kong residents under the age of 16, their guardians may apply for a residence permit on their behalf.

Document Content

The residence permit contains the following information: name, sex, date of birth, residential address, citizenship number, identification photo, fingerprint information, validity period, issuing authority, number of issuance and number of entry and exit document. The code for Hong Kong residents starts from 810000.

Permit Application

The residence permit, issued by the public security authority of county-level government, is valid for five years. The public security authority concerned should issue the permit within 20 working days since accepting the application. For inaccessible areas, the processing time of residence permit may be extended as appropriate, yet the extension should not exceed 10 working days.

◇ First Application

- Fill the registration form of residence permit for Hong Kong, Macao and Taiwan residents
- Submit entry and exit document of Hong Kong, Macao and Taiwan resident
- Submit proof of residential address, employment details or studies to local police station or administrative service hall designated by the public security authority of county-level government
- Application is free of charge for first application

1. "Hong Kong residents" refers to Chinese citizens who have settled in the Hong Kong Special Administrative region and do not have household registration in the mainland.

City Overview – Living guide

◇ Renewal / replacement application

- Residence permit holder may apply for renewal or replacement of the permit when the permit expires, damaged to a great extent hence difficult to identify, or the residential address of the permit holder have changed
- In case of lost, the permit holder may apply for a replacement
- When applying for renewal or replacement, entry and exit document should be submitted and verified
- When obtaining a new permit, the original one should be returned
- Application fee will be applied for renewal / replacement application

Benefits of residence permit

Holders of residence permit for Hong Kong resident are entitled to the following benefits in the mainland:

1. Take domestic flights, trains, and other means of transportation;
2. Check in hotels;
3. Use financial services such as banking, insurance, securities and futures;
4. Enjoy the same treatment as the mainland residents in shopping, buying tickets to parks and sports venues, engaging in consumption activities related to culture, entertainment, business and travel;
5. Register for motor vehicles at the place of residence;
6. Apply for motor vehicle driving license at the place of residence;
7. Sign up for a vocational qualification examination, and apply for the certification of vocational qualifications at the place of residence;
8. Register for fertility services at the place of residence;
9. Other benefits specified by the State and at the place of residence.



Medical services

The medical systems of Hong Kong and the Mainland are different. Before travelling to the Mainland, it is advisable to enquire whether your private health insurance is valid in the Mainland, or subscribe to a new insurance contract that is valid locally.

On arrival, identify hospitals in the surrounding area that are suited to your requirements, based on your own medical records and needs. Further information on medical services can be found in Section 7.

City Overview – Living guide



Climate

City Overview-3 City Overview-4 City Overview-5

Average temperature in the summer: 18°C

Average temperature in the winter: -5°C

Average annual precipitation:

Maximum historical temperature: 38°C

Minimum historical temperature: -33°C

~700mm

City Overview-6 City Overview-7

Light clothing is appropriate (e.g. short sleeve T-shirts)

Multiple layers of clothing is recommended (including a thick winter coat and thermal underwear, together with appropriate skin moisturisers)

Tips

- AQI is measured by the Ministry of Environmental Protection and indicates the level of pollution. In general, the higher the AQI reading, the more polluted the air is. Many mobile apps track the AQI on a real time basis and provide recommendations on appropriate precautionary measures.
- Air humidifiers and purifiers are recommended in households and offices to alleviate symptoms caused by the dry weather and air pollution.

AQI

Air quality index (AQI)

City Overview-8

Comparison of air quality (Lower number reflects better air quality)

Source: Ministry of Environmental Protection of the PRC

Shenyang's air quality was ranked 94th on average, amongst 169 cities¹ in the Mainland between June 2018 and August 2018. The city administration has undertaken various initiatives to improve the city's air quality since 2008. For example, heavy industries have been moved to the outskirts of the city, green initiatives have been implemented, and special measures (e.g. odd-and-even license plate restrictions for vehicles, flexible work hours, etc.) are imposed when air pollution reaches a severe level.

Comparison of air quality (Lower number reflects better air quality): According to the Ministry of Environmental Protection of the PRC, from 20 December 2017 to 19 December 2018, the average AQI of Shenzhen is 54, the average AQI of Shenyang is 79, while the average AQI of Beijing is 96.

¹The 169 cities of the Mainland include Beijing, Tianjin, Hebei and the 55 cities nearby; the 41 cities in the Yangtze River Delta region; the 11 cities in the Fenwei Plain; the 16 cities in the Chengdu-Chongqing region; the 22 cities in the middle reaches of the Yangtze River; the 9 cities in the Pearl River Delta region; and the 15 cities of other provincial capitals and municipalities with independent planning.

City Overview – Living guide

Voltage



Household voltage is 220 volts, identical to that in Hong Kong. However, the shape of the power plug is different, thus requiring an adapter when you use Hong Kong-bought electrical appliances in the Mainland.

Currency in circulation, currency exchange and banking services

Tips

- If you travel frequently in the Mainland, some banks with operations in both Hong Kong and the Mainland can connect your personal savings account in both locations, providing greater convenience and flexibility in terms of payment and cash withdrawal.
- Upon opening a bank account, you may activate e-banking services to access various electronic payment options. Certain utility bills (such as water, electricity, gas, etc.) can be paid via the electronic payment platform.

The official currency is Renminbi (CNY or RMB), commonly known as Yuan or Kuai. Paper bills in circulation include 100 Yuan, 50 Yuan, 20 Yuan, 10 Yuan, 5 Yuan, 1 Yuan, 5 Jiao (1 Yuan equals to 10 Jiao), 2 Jiao and 1 Jiao. Coins in circulation include 1 Yuan, 5 Jiao and 1 Jiao.

Hong Kong people can open bank accounts in the Mainland. Valid personal identification documents are generally required (e.g. Home Visit Permit or passport). When opening a bank account, apply for a debit card, which is required for activating electronic payment methods. Check with your bank to find out more about the application process.

It is relatively easy to exchange major foreign currencies to CNY in Shenyang. Banks licensed to provide foreign exchange services to individuals and branches of major enterprises offer such services.

Language

People native to Shenyang speak the Shenyang dialect, a variant of the northeastern dialect of Mandarin. The Shenyang dialect is similar to other northeastern dialects and to the national standard of Mandarin, Putonghua. However, some vocabularies in the Shenyang dialect are different from those used in Putonghua.

02

Transportation

Transportation-1

Transportation – Travelling to Shenyang



Air and railway

Shenyang is China's transportation hub in the northeastern region, with air and railway routes to many destinations, allowing easy access to the other Mainland cities and Hong Kong.

Transportation-2

Tips

- Direct flights between Hong Kong and Shenyang are currently limited, with services only on Wednesdays, Fridays and Sundays. Should you need to travel between the two cities on other days, an alternative route is to depart from Shenzhen Bao'an Airport. You may travel between Hong Kong and Bao'an Airport using various public transportation options.
- Foreigners transiting in Shenyang may be eligible for a 72-hour visa-free stay in Shenyang. For further details, please refer to the website of Shenyang Taoxian International Airport (Chinese version only): <http://tx.lnairport.com/>

Railway

Shenyang is the hub of China's northeastern railway network. The city has 3 passenger railway stations, namely Shenyang North Railway Station, Shenyang South Railway Station and Shenyang Railway Station. These three stations offer high speed train services, connecting Shenyang and Beijing for 4 to 5 hours, and Shenyang and Shanghai for 10 hours.

Transportation – Travelling to Shenyang

Buying Train tickets

Train tickets can be bought through the following means:

- On-site purchase:

Train tickets can be bought directly at any train station ticket counters, or at the automatic ticket machines which could recognise Home Visit Permit or passport located inside Shenyang North Railway Station and Shenyang Railway Station.

(Personal identification documents (e.g. Home Visit Permit or passport) are required when purchasing tickets.)

- Pre-order:

(a) Through the following three means:

1. Official website (<http://www.12306.cn/mormhweb/>);
2. Official mobile App (12306);
3. Telephone hotline (12306).

(b) After reserving the ticket, you may collect it at any train station ticket counters, or at the automatic ticket machines which could recognise Home Visit Permit or passport located inside Shenyang North Railway Station and Shenyang Railway Station.

(Personal identification documents (e.g. Home Visit Permit or passport) are required when collecting tickets.)

- Train tickets can also be reserved through online ticket agencies. Some agencies provide door-to-door courier service and mail delivery service with a commission fee.

Air

Shenyang Taoxian International Airport connects Hong Kong with Shenyang in 4.5 hours (direct flights). Apart from flights to Hong Kong and the other Mainland cities, the airport also serves various overseas destinations, including South Korea, Japan, and Thailand.

Upon arrival, Shenyang city centre can be accessed by bus or taxi. Taoxian International Airport is 20 km away from the city centre and the journey will take about 30 minutes.

Transportation – Getting around

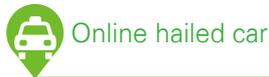
Shenyang has a developed public transportation system, which consists of 2 subway lines, 4 tramway lines, more than 200 bus routes, and many taxis, covering Shenyang's metropolitan area.



Standard taxi fare in Shenyang (Basic fare charge)

Daytime (6:00 a.m. – 10:00 p.m.)				
<3km CNY 8	→	3km-15.1km CNY 1=550m	→	>15.1km CNY 1=370m
Night-time (10:00 p.m. – 6:00 a.m.)				
<3km CNY 9	→	3km-15km CNY 1=500m	→	>15km CNY 1=340m

In addition to the basic fare charge, certain services may incur additional charges. Such surcharges may include waiting time charges, night-time surcharge, air conditioning surcharge, appointment fee, etc. Similar to Hong Kong, toll charges are borne by the customer.



Online hailed car refers to taxis booked online. At present, the online hailed car platforms operating in Shenyang include Didi, Shouqi and Shenzhou. Passengers can make reservation and choose the type of the cars as needed through mobile apps of those platforms.

The charging standards and rules for online hailed car are determined by their respective platforms. The fare usually includes base fare, distance rate, per-minute charge, low speed fare, long distance fare and night-time surcharge. In addition, most online hailed car platforms have premium models, which would calculate a higher fare automatically by analysing all relevant real-time factors (e.g., weather, period of the day, geographical environment and vehicle demand).

Transportation – Getting around

High level map of
Shenyang's subway system



Transportation-3

Shenyang's subway network includes the following two subway lines that opened in 2010 and 2012 respectively:

Line 1: running from east to west

Line 2: running from north to south

Fare: CNY 2 – 4 per trip (depending on the distance travelled)

In line with the city's rapid development, the phase-by-phase construction of Subway Lines 9 and 10 commenced in March 2013. The whole project is expected to be completed by 2018. Commenced in November 2015, the first-phase construction of Subway Line 4 will be completed for trial operation in 5 years. By then, Subway Line 4 will become another main artery connecting the north and south sides of Shenyang. In addition, five more subway lines, 3 extensions and 1 branch will be built in the coming five years.

Since 1 October 2016, the service hours of Subway Lines 1 and 2 have been extended as follows:

During 1 April to 31 October, the last train departs at 23:00 hours.

During 1 November to 31 March, the last train departs at 22:20 hours.

Tips

- Finding a taxi during rush hours may be difficult. In such cases, taxi booking apps may come in handy. Otherwise, you may hail a taxi by calling the taxi hotline: (86 24) 8622 2222 or (86 24) 96158. Taxi sharing (or "carpooling") is also relatively common in Shenyang, although you should be mindful of costs and personal safety.
- Shenyang IC card is a smartcard that can be used to pay fares on public transportation. IC cards can be bought at outlets listed in the Shenyang Bus website (Chinese version only): <http://www.shenyangbus.com/>. Note that a CNY 20 refundable deposit is required.



There are more than 200 bus routes and 5 tramway lines in the city. Standard fare for tramway is CNY 2 per trip. For most regular bus lines, standard fare is CNY 1 per trip and for new energy bus (air-conditioned), it is CNY 2 per trip. Passengers could take public transportation with Sheng Jing Tong card. (10% discount for bus and 5% discount for subway and tramway).

In terms of operating hours, please note that last buses depart between 6pm and 10pm depending on the route, which is earlier than in Hong Kong.

Tips

- Prior to departing for Shenyang, Hong Kong people with valid Hong Kong driving licenses can request a license conversion at the Guangdong Provincial Public Security Department. This enables the otherwise compulsory paper examination to be waived. Additional information can be found on the website of Guangdong Provincial Public Security Department (Chinese version only) : <http://www.gdga.gov.cn/>



Car rental and driving

Applying for a driving license

With most major car rental companies operating in Shenyang, driving is another option to travel around the city. Please note that you are required to possess a valid Mainland Chinese driving license to drive in Shenyang.

Hong Kong people who hold a valid driving license issued by relevant authorities in Hong Kong or other regions/foreign countries may apply for a Mainland Chinese driving license when fulfilling relevant requirements as prescribed by the Ministry of Public Security and passing the corresponding examination. Those who apply for license of large passenger cars, tractors, medium-sized buses, and large trucks should take subjects 1 and 3 of the examination; those applying for license of other models, including small cars, should take subjects 1 of the examination.

- For those holding a valid driving license and wish to apply for a Mainland Chinese driving license, the following materials are required:
 - (a) Personal identification documents;
 - (b) Proof of physical condition issued by a district-level medical institute. For applications relating to personnel of foreign embassies, consulates, and representative offices of international organizations in China, the principle of diplomatic reciprocity will apply; and
 - (c) Driving license. If it is not in Chinese, a translated version in Chinese should be provided.
- For those without a valid driving license and wish to apply for a Mainland Chinese driving license, a filled-in application form and the following materials should be provided to the local transport authority:
 - (a) Personal identification documents;
 - (b) Proof of physical condition issued by a district-level or a military-related medical institute or above. Those who apply for small-sized automatic passenger vehicles for the disabled, please submit relevant body conditions documents issued by the specific medical institutions designated by the provincial-level health authorities.

Transportation – Getting around

[Note: The personal identification documents for residents of Hong Kong Special Administrative Region, refers to the “Home Visit Permit” held at the time of entry, the “Hong Kong SAR Identity Card” and the “Residence Permit for Hong Kong resident” issued by the local security authority in their place of residence]

Temporary driving license

Hong Kong people who hold overseas driving licenses can apply for temporary driving permissions from the traffic management departments. Such permissions are valid for a period not exceeding three months. Further information can be found on the website of Traffic Safety Administration of Liaoning Provincial Public Security Department (Chinese version only): <http://ln.122.gov.cn/>



General transportation and safety regulations

Keep to the right

All automotive vehicles, non-automotive vehicles and pedestrians should keep to the right side of the road in the Mainland, which is different from the practice of keeping to the left in Hong Kong.

Dealing with rush hours

Similar to other metropolises, Shenyang has traffic jams during rush hours. During these hours, you may wish to take the subway should you need to travel within the city centre, instead of taking buses or taxis.

03

Housing and Living

Housing and Living-1

Housing and Living – Where to live



City orientation

Administrative districts

Shenyang covers a land area of 3,495 square kilometres, and is divided into 10 districts, 2 counties and 1 county-level city. The map below highlights the metropolitan areas and selected suburban areas.

- Metropolitan
- Suburb

Housing and Living-2

Tips

- After moving to a new address, remember to perform the residence registration at the local police station (ask the lessor where to register). Registration should be done within 24 hours after moving in. Your leasing contract and personal identification documents (e.g. Home Visit Permit or passport) are required for registration.

Huanggu District

Transportation:

Close proximity to Shenyang North Railway Station, with direct high-speed railway services to Beijing and Shanghai

Environment:

Known as a science and educational hub, with ample greenery scattered across the district (Beiling Park is also located here), thus providing a cultural and tranquil atmosphere.

Shenhe District

Location:

Considered the central area of Shenyang, many up-market hotels are located in the area

Shopping:

Known as the shopping and entertainment centre of the city. Middle Street (otherwise known as Zhongjie) and Qingnian Street are located here. Middle Street is the first pedestrian shopping street in China.

Hunnan District

Transportation:

Hosts the Taoxian International Airport, with direct flights to Hong Kong

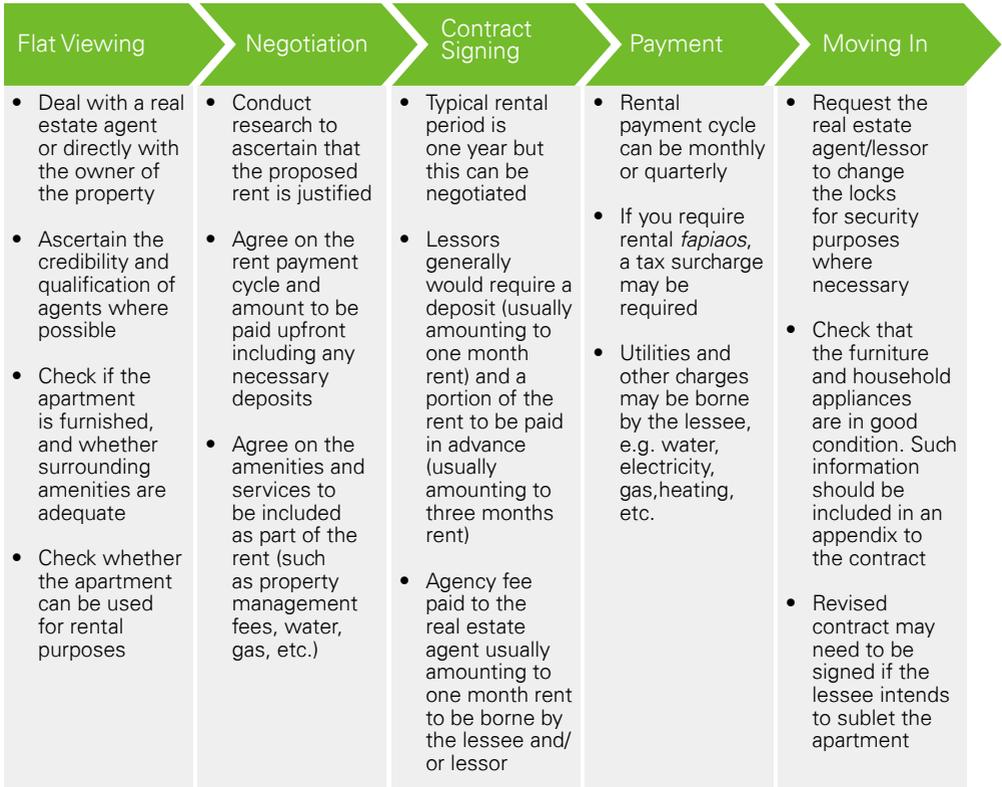
Environment:

The suburb has undergone rapid development in recent years and is being transformed into a high-end residential area.

Housing and Living – Where to live



Renting a residential property



Important terms to be included in the lease contract

- Personal information and address of the lessor
- Location, area, furniture and fittings and amenities of the property (ensure that the description of the property in the contract is consistent with the actual condition). In addition, readings on water, electricity and gas meters, as well as results of safety checks of gas stoves, fire safety facilities and elevators should be included
- Lease period and terms of payment (monthly, quarterly or annually), rental amount (including taxes where applicable) and method of payment (cash or wire transfer)
- Party responsible for property management fee and property maintenance
- Conditions on sub-letting, changes to and termination of the contract
- Liability in case of breach of lease terms
- Tax clauses and rental invoices (i.e. rental *fapiao*s)

Housing and Living – Where to live

Tips

- Water, electricity and gas payment systems in Shenyang may be different from those in Hong Kong. For example, some properties may require residents to pre-pay electricity with an electricity card before such services are provided. Seek advice from the real estate agent or the property management during property handover.
- Unit of measurement for property area in the Mainland is typically expressed in square metres (sqm) instead of square feet (sq. ft.). Note that 1 sqm approximately equals to 10.8 sq. ft.
- Employment contracts for Hong Kong people may allow rental expenses to be included as part of the tax deductible allowance for individual income tax. Should you need to claim such allowance, ensure you communicate with your employer regarding the format and technicalities of the contract and rental *fapiao*s, and ensure that such requirements can be met prior to signing a rental contract.

Properties that may not be leased out

Based on the Administrative Measures for the Leasing of Commodity Property promulgated by the Ministry of Housing and Urban-rural Development on 2 January 2010, effective from 1 February 2011, the following types of properties may not be leased out:

- Properties which are considered illegal structures;
- Properties which do not meet the mandatory safety and disaster prevention standards;
- Properties with altered usage which is in violation of relevant regulations; and
- Properties prohibited by relevant laws or administrative guidelines from being leased out, under the following circumstances:
 - Mortgaged properties without the mortgagee's consent
 - Properties without proper certificates of ownership
 - Jointly-owned properties without the co-owners' consent
 - Properties that lie within urban renewal zones (awaiting demolition and/or relocation)



Purchasing a residential property

Tips

- When purchasing residential properties in the Mainland, legal services (conveyance services) are not required by law. Therefore, you may choose to approach the seller directly to proceed with the transaction without approaching a lawyer.
- Hong Kong people may remit proceeds derived from the sale of property abroad (i.e. exempted from the remittance quota) upon presenting valid personal identification document and documentary proof of source of capital to relevant authorities.

First-hand properties

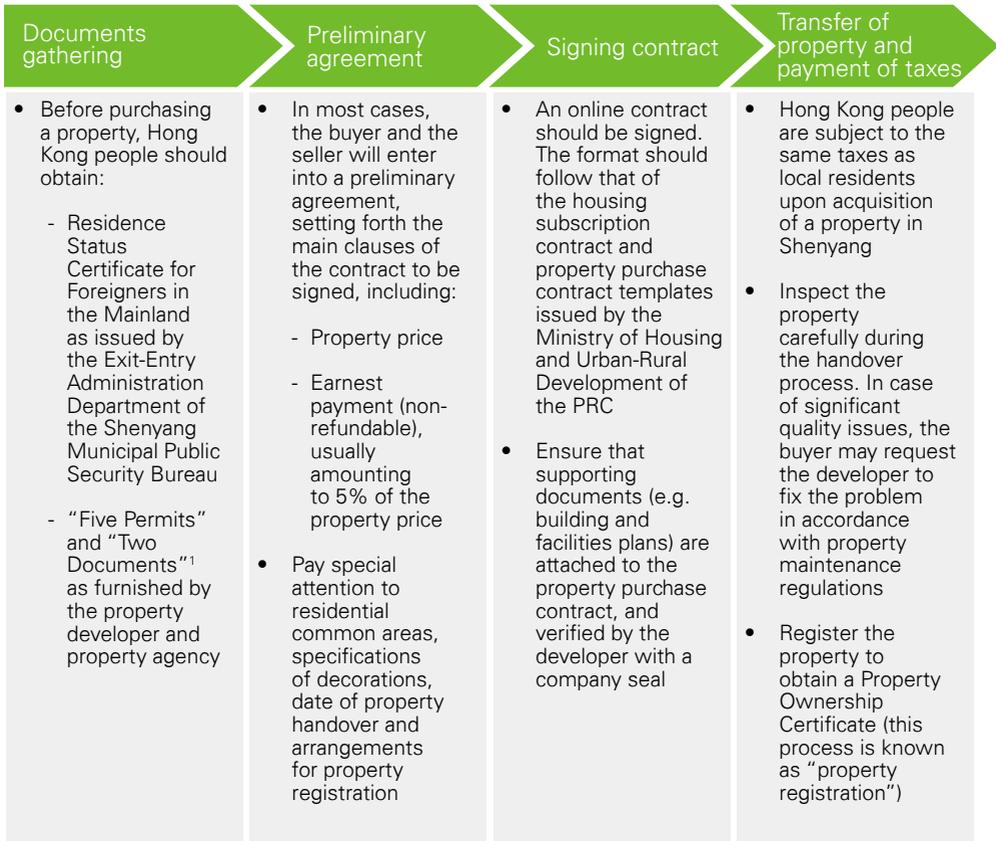
Hong Kong people who have worked or studied in the Mainland for more than 1 year are eligible to purchase residential properties, provided that they are for self use purposes only¹. There are no restrictions on the purchases of residential properties specific to Shenyang at the moment.

With regard to financial arrangements when purchasing a property in the Mainland, although there are generally no restrictions on remitting legally sourced capital into the Mainland from abroad, the total inbound remittance amount may not exceed 50,000 United States Dollars (USD) per annum (or of an equivalent amount in CNY). This amount may vary depending on the intended purpose of the remittance. For further information, please refer to the website of the State Administration of Foreign Exchange: <http://www.safe.gov.cn/>

Lawful income obtained from sales of residential properties can be remitted into Hong Kong upon exchange into Hong Kong Dollars (HKD). For further details, please consult relevant banks.

1. As according to the opinion on the Investment and Administration of Foreign Investment in the Real Estate Market (Jianzhufang [2006] No. 171).

Housing and Living – Where to live



1. \\cnshafsr50.cn.kworld.kpmg.com\sh\Common\LiminTang\milton\Shenyang City Guide_Trade Chi Folder\20160201\20160215

Housing and Living – Where to live

Documents required for property registration

- Application for registration (original copy)
- Personal identification documents (certified true copy)
- Commercial housing sales contract (original copy)
- Maintenance fund receipt (original copy)
- Tax payment certificate (certified true copy)

For further information on the property registration process, please refer to Shenyang Municipal Housing Administration Bureau website (Chinese version only):
<http://www.syfc.com.cn/>

Taxes due at the purchase and sale of a property

- Purchase of a property:
 - Deed tax
 - If the property is the family's only property and residence with useable floor area less than 90 sqm, then the tax rate is 1%
 - If the property is the family's only property and residence with useable floor area more than 90 sqm, then the tax rate is 1.5%
 - If the property is not the family's only property or residence, then the tax rate is 1% for useable floor area less than 90 sqm
 - If the property is not the family's only property or residence, then the tax rate is 2% for useable floor area more than 90 sqm
 - If deed tax paid by an individual is more than 1%, Shenyang local government will provide subsidy covering the amount in excess of 1%
 - Stamp duty:
 - Residential properties are exempted from stamp duties

For further details, please refer to the relevant policies promulgated by the Ministry of Land and Resources as well as the Shenyang local government:
<http://www.mlr.gov.cn>
<http://www.shenyang.gov.cn>

- Sale of a property:
 - If the property has been occupied for less than two years, the value-added tax rate is 5%. If the property has been occupied for two or more years, individuals are exempted from value-added tax
 - If the property is the only property and has been occupied for more than five years, individual income tax is exempted. Otherwise, the individual income tax is 1% of the transaction value or 20% of the appreciated value
 - Individuals selling residential properties are exempted from stamp duties and land appreciation tax

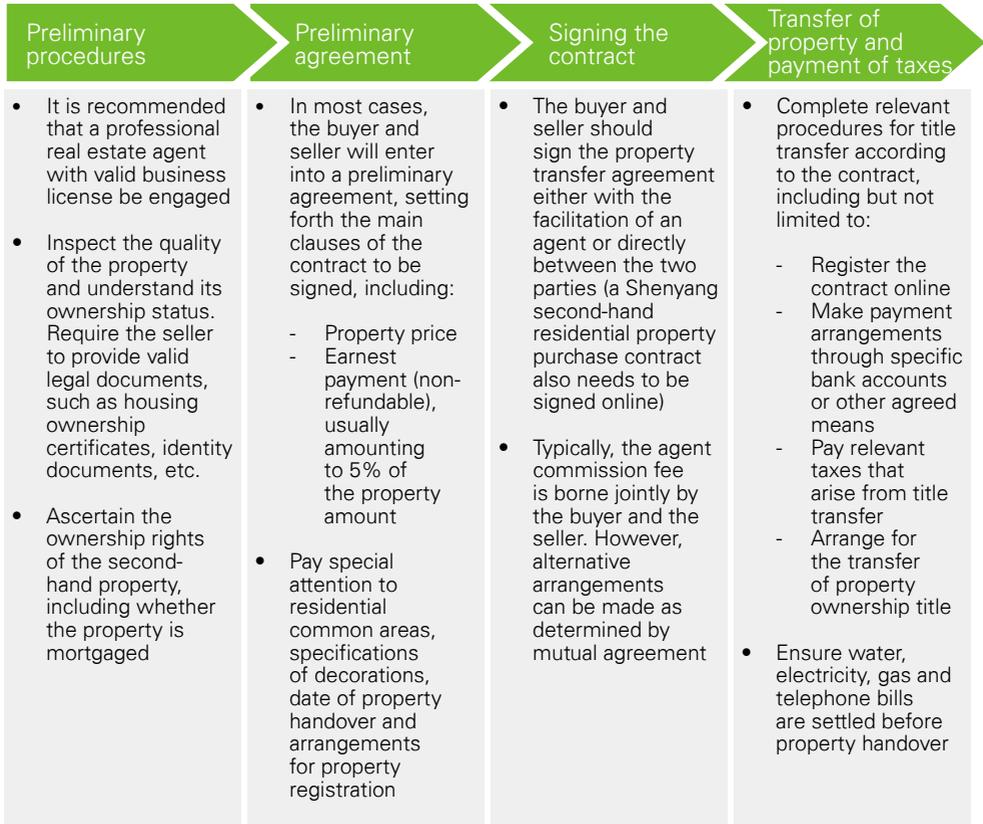
For further details, please refer to the relevant policies promulgated by the State Administration of Taxation:
<http://www.chinatax.gov.cn/index.html>

Housing and Living – Where to live



Purchasing a residential property

Second-hand properties



Housing and Living – Where to live

Types of properties that cannot be transferred (according to the Urban Real Estate Administration Law of the PRC – Order of the President of the PRC [2007] No. 72) include:

- Properties with real estate rights subject to a foreclosure pursuant to a ruling or decision made by the judicial authorities and administrative authorities, pursuant to the law or restricted in any other manner
- Requisition of land pursuant to the law
- Co-owned properties without the written consent of all other co-owners
- Controversial ownership
- Properties without valid ownership registration documentation
- Any other circumstances in which transfer of ownership is prohibited by relevant laws and administrative regulations

For further information on the property registration process pertaining to second-hand residential properties, please refer to the website of the Shenyang Municipal Housing Administration Bureau (Chinese version only): <http://www.syfc.com.cn/>

Housing and Living – Local attractions

As one of the renowned ancient cities in China, Shenyang has its fair share of attractions – from the historical Shenyang Imperial Palace, Zhaoling Mausoleum and Former Residence of Zhang Zuolin and Zhang Xueliang to the breathtaking scenery of Mount Qipan Scenic Resort, Botanical Garden and Meteorite Mountain Park. There are numerous sights suited for people of diverse interests. Winter sports are also hugely popular.

Shenyang Imperial Palace (Gugong)

Housing and Living-3

The Shenyang Imperial Palace was built in 1625 and is one of the two complete and surviving imperial palace clusters in China. The palace was converted into a museum after the end of the Qing Dynasty and now houses an impressive collection of rare and precious artefacts from the Ming and Qing dynasties.

Shenyang Beiling Park

Housing and Living-4

Beiling Park is the largest park in the city of Shenyang. The park includes the tomb of the second Qing emperor, Huang Taiji, and empress Xiaoduanwen. It is a special attraction because it features both an imperial tomb and a modern park. The park features buildings with golden tiles and red walls, and has more than 2,000 pine trees scattered throughout it.

Shenyang Botanical Garden (Shenyang International Horticultural Exposition Garden)

Housing and Living-5

The Shenyang Botanical Garden was the site of the International Horticultural Exposition 2006. There are many iconic landmarks in the park, including the “Lily Tower”, “Phoenix Square” and “Rose Garden”. The garden features a wide variety of plants and flowers from within and beyond China. Because of the distinct seasons in Shenyang, the garden presents visitors with unique scenery when they visit at different times of the year.

Mount Qipan Scenic Resort

Housing and Living-6

Mount Qipan is the last part of the Changbai Mountain Hada Ridge, and comprises of Mt. Qipan, Mt. Hui, Mt. Dayang and Lake Xiu. The juxtaposition of clear water and lush greenery creates an extraordinarily picturesque scenery. Visitors can admire budding flowers in the Spring, water lilies in the Summer, red maple leaves in the Autumn and enjoy the popular Ice and Snow World Festival in the Winter.

Marshal Zhang’s Mansion

Housing and Living-7

The Marshal Zhang’s Mansion is the former residence of Zhang Zuolin, the leader of the Beiyang Government and his elder son, Marshal Zhang Xueliang. It is one of the best preserved former residences of the nation’s renowned leaders, and is over 100 years old.

For additional information on travelling in Shenyang, please visit the website of the Shenyang Tourism Bureau (Chinese version only): <http://www.sytour.gov.cn/> or the website of the Liaoning Tourism Bureau (Chinese version only): <http://www.lntour.gov.cn/>

Housing and Living – Living guide



Food

Tips

- Northeastern Chinese cuisine is known to be strong in flavour. Preserved food is common as cold winters limit the duration of the growing season. In addition, meals are relatively sizable in portions. It is advisable to confirm with the restaurant staff whenever necessary to order the right amount of food.
- Most restaurants close at around 10p.m., and last orders are usually taken earlier. You are recommended to enquire with the restaurant staff when making a reservation or walking-in for dinner.

Shenyang was the secondary capital to Beijing during the Qing Dynasty, and therefore has preserved a lot of the culinary culture of that time. Since then, various delicacies and snacks from across the nation have come to the city and have been localised, giving them their own tastes.

As Shenyang transforms into an international city, Chinese and Western eateries have been bringing new foods to the city, and a wide variety of cuisines are flourishing along Qingnian Street.



Shopping

Middle Street is the first pedestrian street in China. There are many local shops and department stores in the vicinity that sell different types of products. Taiyuan Street is another core shopping district, with a focus on trendy and fashionable merchandise. Taiyuan Street is built based on the Ginza Commercial District in Tokyo and is in close proximity to Shenyang Railway Station. The younger generation flocks to the area to visit and shop.

A number of international supermarket chains operate in the city, providing a comprehensive selection of groceries and daily supplies.



Cinema and theatre performances

There is a wide selection of cinemas in the city, many of which are equipped with IMAX and 3D technologies, allowing viewers to enjoy high quality movies.

In terms of local cultural performances, “Er-ren Zhuan” is a very popular type of local folk dance and song that originated from northeastern China, and has more than 300 years of history. The Grand Theatre regularly attracts excellent theatre, musical and ballet performances by Chinese and international artists.



Nightlife

There are two main bar streets in Shenyang, one along Xibinhe Road and the other along Changjiang Street. The former is closer to the commercial district, and is more popular with the white-collar crowd; the latter is next to Liaoning University and attracts members of the student population, giving it a different energy.

Over the summer, Xingshun Street night market comes into operation. As one of the largest night market in China, the 1.8 km long Xingshun Street transforms into a pedestrian street from 5:30p.m. to 11:00p.m., providing local residents and visitors with added options for nightlife.



Museums

Liaoning Provincial Museum is one of the best places to catch a glimpse of Shenyang's rich history. The museum features a collection of national treasures, including the three-legged vessel (known as "ding") from the Shang Dynasty.

Shenyang is also home to China's largest steam locomotive museum (Shenyang Steam Locomotive Museum). Not only can visitors view the locomotives on display, but also visit the operating rooms of some of the oldest steam locomotives in the world.



Science museums and sports facilities

Shenyang Science Museum is one of the city's landmarks. It boasts more than 300 scientific exhibits, and features various exhibition areas, such as astronomy, geography, etc.

Sporting areas of different scales are scattered throughout the city. Typical sports played include basketball, volleyball, table tennis and badminton. These sport facilities are popular destinations for energetic residents during the weekends.



Parks and cultural zones

Located in Tiexi District, the 1905 Innovative Cultural Zone is the place to go if you are interested in avant-garde art. There are many mom and pop shops and coffee shops that attract the culturally minded.

Beiling Park is the largest park in the city. It features many modern facilities, and together with the grand ancient architecture, leave visitors in awe. There are many public parks in the city, such as Shenyang Zhongshan Park, Wulihe Park, etc., allowing residents to take a leisurely stroll in the natural scenery.



Ice and snow activities, hot springs and hiking

The Ice and Snow Festival is a must see event during the winter in Shenyang. The festival typically begins in January and continues through March, and features over 100 events all over the city, including ice sculpture shows, temple fairs, lantern festivals.

The distinct seasons in Shenyang create great opportunities for hiking, as the scenery changes between seasons. Some of the scenic resorts are equipped with hot springs. The tranquil and relaxing atmosphere draws many residents and visitors alike to visit.

04

Studying

Studying-1



The Chinese education system

The Ministry of Education is responsible for managing the state-run education system in the Mainland. All citizens are required to complete 9 years of compulsory education, funded by the government. The 9-year compulsory education consists of 6 years of primary school and 3 years of secondary school, after which students would attend the high school entrance exam (“*Zhongkao*”) to apply for high schools. Upon successful completion of the 3-year high school programme, graduating students may attend the nationwide university entrance examinations (“*Gaokao*”) to apply for universities.

For further information, please refer to the website of the Shenyang Municipal Education Bureau (Chinese version only): <http://www.syn.gov.cn> or the website of the Ministry of Education (Chinese version only): <http://www.jsj.edu.cn/>

Summary of the Mainland education system

9-year compulsory education



Pre-school education

For children of Hong Kong people who wish to attend local kindergartens in their neighbourhoods, their parents may make applications directly to the respective schools. Parents may also choose to send their children to international kindergartens. Since entry requirements for each school may be different, parents should refer to the school's website or enquire directly when applying.

Additional information on pre-school education is provided on the website of the Shenyang Municipal Education Bureau (Chinese version only): <http://www.syn.gov.cn/> and the website of the Shenyang International Exchange Centre of Education (Chinese version only): <http://www.siece.syn.cn/>



Primary and secondary education

Admissions requirements and application process for primary, secondary and high schools

Children of Hong Kong people may choose to attend either local or international schools in Shenyang. When considering which school to attend, parents should bear in mind various factors, including recognition of academic qualifications and eligibility for advanced education programmes.

Children of Hong Kong people are entitled to the same benefits as local Shenyang residents, including the 9-year compulsory education (free of charge at public schools). Children of Hong Kong people should first visit the Shenyang International Exchange Centre of Education to apply for school admissions based on standard procedures. The Shenyang Municipal Education Bureau would assign a suitable school to the applicant based on individual needs and school proximity.

Children of Hong Kong people who wish to attend high school in Shenyang should first visit the Shenyang International Exchange Centre of Education to enquire about schools that have adequate resources to admit foreigners, then submit applications to the specific school directly and follow the relevant procedures. Upon successful admission, students should report such to the Centre for record purpose. Please note that high school tuition fees are payable by the student.

For more information on primary and secondary schools, please refer to the website of the Shenyang Municipal Education Bureau (Chinese version only): <http://www.syn.gov.cn/> or Shenyang International Exchange Centre of Education (Chinese version only): <http://www.siece.syn.cn/>



Typical documents required when registering at kindergartens, primary, secondary and high schools

The following information is provided by the Shenyang International Exchange Centre of Education, administered by the Shenyang Municipal Education Bureau, and is intended for reference purposes only. Please consult the relevant school or local education authorities prior to admissions.

The following documents are typically required when Hong Kong and Macao students register at kindergartens, primary, secondary and high schools in Shenyang:

1. One recent 3.5cm×4.5cm sized colour photo¹

¹ The size referenced on this page is based on information from the relevant website, and may vary from typical 2-inch-by-2-inch photos.

2. Valid personal identification documents of both the student and his/her guardian including ID card, Home Visit permit and “Registration form for temporary accommodation of Foreign personnel” issued by the local police station².
3. Birth Certificate
4. Parents’ household registration (“hukou”) and house certificate or rent contract.
5. Documentary proof of previous academic qualifications (graduation certificate or graduate report card)
6. Certificate of physical examination (only 16 years old and above)
7. Application form for Hong Kong and Macao students attending Primary and Secondary Schools in Shenyang

Please refer to the website of the Shenyang Municipal Education Bureau for further information (Chinese version only):
<http://www.syn.gov.cn/>



Contact information of international schools in Shenyang

The information of the international schools approved by the Ministry of Education is gathered from the websites of the Shenyang Municipal Education Bureau and the Ministry of Education and is for reference only. BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seek professional advice as necessary. Likewise, information listed below is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein.

Name	Address	Contact	Website
Shenyang Transformation School	160 Quan Yun San Road, New Hunnan District, Shenyang	(86 24)3126 2277	https://stisedu.org/
Shenyang Korean International School	55 Zusheng Road, Heping District, Shenyang	(86 24)2370 0094	http://www.sykis.org/ (Korean version only)

² Letters of attorney certified by notaries and embassies and consulates are required if a person other than the student’s parents is delegated as the guardian of the student



Higher education

Admissions requirements and application procedures of higher education in the Mainland

Hong Kong people planning to pursue higher education in the Mainland may sit for entrance examinations held by universities that are permitted to admit overseas Chinese, Hong Kong, Macao and Taiwan students. The application requirements are shown below:

1. Students are required to have completed at least the sixth grade at a registered Hong Kong secondary school or equivalent (e.g. third grade at a registered high school in the Mainland). Students currently on track to complete the above programmes should submit an enrolment certificate issued by their respective high school
2. Students are required to meet physical requirements as specified by individual universities for particular disciplines (if applicable)
3. Students are required to hold valid Hong Kong Identification Card (whether permanent or non-permanent) and Home Visit Permit

For information about the content and requirements of the entrance examination, you may refer to the “Framework of Joint Entrance Examination Organised by Mainland Colleges and Universities for Admission of Overseas Chinese, Hong Kong, Macao and Taiwan Students” issued by the Ministry of Education.

Studying

For further information on how to apply to sit for the entrance examination, please refer to the website of the Hong Kong Examinations and Assessment Authority: <http://www.hkeaa.edu.hk/en/> and the web portal for admission of Hong Kong, Macao and Taiwan students by Mainland colleges and universities (Chinese version only): <http://www.gatzs.com.cn/>

Some universities independently recruit students separately from the *Gaokao*. Further information can be found on the websites of these universities, some of which are listed below for reference purposes:

Name	Website
Northeast University	http://english.neu.edu.cn/
China Medical University	http://www.cmu.edu.cn/eng/index.htm
Shenyang University of Technology	http://english.sut.edu.cn/index.do
Liaoning University	http://www.lnu.edu.cn/ (Chinese version only)
Shenyang Agricultural University	http://en.syau.edu.cn/

According to the Scheme for Admission of Hong Kong Students to Mainland Higher Education Institutions (“Admission Scheme”), certain Mainland universities exempt Hong Kong students from taking the joint entrance examination when they apply for admissions to such universities. In Shenyang, Northeast University and Liaoning University of Traditional Chinese Medicine have participated in the Admission Scheme. Further information can be found in the following website if necessary: http://www.edb.gov.hk/en/edu-system/postsecondary/policy-doc/pilot-scheme/Pilot_scheme_2018/Pilot_scheme_2018.html

Scholarships for Hong Kong students

According to the “Administrative Measures on scholarships for Hong Kong, Macao and overseas Chinese students” issued by the Ministry of Finance and the Ministry of Education of the People’s Republic of China, scholarships for Hong Kong, Macao and overseas Chinese students are introduced to encourage them to pursue studies in colleges and research institutes in the Mainland. The scholarship is open for Hong Kong, Macao and overseas Chinese students pursuing college studies, full-time undergraduate, master’s and doctorate degrees. With reference to relevant mainland policies, a “Special Prize” is introduced for Hong Kong, Macao and overseas Chinese students.

Please refer to the websites of the Ministry of Finance and the Ministry of Education of the People’s Republic of China for relevant information:

<http://jkw.mof.gov.cn/>
<http://www.moe.gov.cn/>



Mutual recognition of academic degrees in higher education

In 2004, Hong Kong and the Mainland signed a Memorandum of Understanding on Mutual Recognition of Academic Degrees in Higher Education. According to this Memorandum, Hong Kong and the Mainland would determine a list of accredited higher education institutions and periodically update such list, while respecting the academic autonomy of individual higher education institutions located in their respective territories. Diplomas, including bachelor's or higher degree certificates awarded by accredited higher education institutions of one territory are recognised by the other. Below is a summary of the key points as noted in the Memorandum:

Recognition of Mainland degrees in Hong Kong



- Holders of bachelor's degrees from accredited higher education institutions in Hong Kong may apply for admissions to graduate degrees or vocational training at higher education institutions in the Mainland
- Holders of graduate degrees from accredited higher education institutions in Hong Kong may apply for admissions to doctorate studies at higher education institutions in the Mainland
- Holders of bachelor's degrees (with honours) from accredited higher education institutions in Hong Kong with outstanding academic results may apply directly for admissions to doctorate studies at higher education institutions in the Mainland
- Hong Kong and Macao researchers working in universities and research institutes in the Mainland may apply for various projects supported by the National Social Science Funds.

Recognition of Hong Kong degrees in the Mainland



- Holders of bachelor's degrees from accredited higher education institutions in the Mainland may apply for admissions to graduate degrees or vocational training at higher education institutions in Hong Kong
- Holders of graduate degrees from accredited higher education institutions in the Mainland may apply for admissions to doctorate studies at higher education institutions in Hong Kong
- Holders of bachelor's degrees from accredited higher education institutions in the Mainland, who have achieved outstanding academic results and completed excellent research work or dissertations, may apply directly for admissions to doctorate studies at higher education institutions in Hong Kong

05

Working

Working-1



Forms of employment for Hong Kong people in the Mainland

Three types of employment arrangements for Hong Kong people

Directly employed by Mainland employers under employment contracts with Mainland employers

Running self-employed businesses in the Mainland

Assigned by foreign entities or entities incorporated in Taiwan, Macao or Hong Kong to work in the Mainland



Work Permit

On 3 August 2018, the State Council announced the decision to cancel Work Permits for Taiwan, Hong Kong and Macao employees in the Mainland. From 28 July 2018 onwards, Hong Kong residents being employed in the Mainland are no longer required to apply for work permits. The existing permits could still be served as proof of employment until 31 December 2018, and will be annulled from 1 January 2019.

For Hong Kong residents seeking employment or being employed in the Mainland, they could use legitimate identity documents such as Residence Permit for Hong Kong resident or Home Visit Permit for processing any paper work related to human resources and social security. They could also use business license, employment contract, payroll records and social security payment record for the proof of employment.

In Shenyang, local employment service agencies will conduct registration on employment and unemployment for Hong Kong people, making reference to the procedures for mainland residents. In addition, these local agencies also provide services such as policy consultation, job hunting, business guidance and entrepreneurship incubation. Hong Kong people who are interested in working or starting a business in the mainland may visit the website of Shenyang Employment and Talent Service for more information: <https://jyrcw.shenyang.gov.cn/> (Chinese version only).



Consequences of failing to comply with Work Permit requirements

According to Mainland employment regulations, if an employer fails to apply for Work Permits for its Hong Kong employees, it may be subject to the following penalties:

- Ordered to remedy the situation within a specified time
- Imposed a penalty of CNY 1,000
- Labour contracts between the employer and Hong Kong employees become invalid, and the rights and obligations of the two parties are no longer be protected by the law



Documents required for Work Permit applications

Tips

- Generally, when an employee resigns or is dismissed by an employer, the employer should apply to cancel the Work Permit within a certain period of time. Besides, if an employee is dispatched to work in other Mainland cities, the Work Permit should be updated based on individual circumstances to reflect such accordingly.

The following documents are typically required when Hong Kong people apply for Work Permits. Additional information could be found on the website of the Shenyang Municipal Human Resources and Social Security Bureau (Chinese version only): <http://www.syhrss.gov.cn/>

Hong Kong people directly employed by Mainland employers

- Work Permit application form
- Original physical examination certificate
- Personal identification document (e.g. Home Visit Permit)
- Labour contract

Hong Kong people running self-employed businesses in the Mainland

- Individual Proprietorship Business License
- Medical health certificate
- Personal identification document (e.g. Home Visit Permit)

Limitations to employment of Hong Kong people vary between Shenyang and other Tier-1 cities (e.g. Beijing, Guangzhou, Shanghai and Shenzhen). Should it be necessary, you may contact the Shenyang Municipal Human Resource and Social Security Bureau for additional information on local employment requirements pertaining to the hiring of Hong Kong people.

Tips

- Job opportunities in Shenyang can be found on the Shenyang Municipal Employment and Talent Recruitment Services website (Chinese version only): <http://www.syjyrcw.com/>
- Public holiday arrangements in the Mainland differ from that in Hong Kong. For example, weekends may become working days so that holidays become continuous (i.e. making 3-day or 7-day holidays). Further details are provided on the website of the Central People's Government: <http://english.gov.cn/>



Enrolment in Social Securities

According to the “Interim Measures for the Participation in Social Insurance of Foreigners Employed in China” promulgated by the Ministry of Human Resources and Social Security, expatriate employees working in the Mainland are entitled to the benefits and rights as bestowed in relevant social security regulations. Mainland employers, together with their expatriate employees, should sign up for social security schemes, in order for the employees to be entitled to basic pension, basic medical insurance, work-related injury insurance, unemployment insurance, maternity insurance, etc.

Scenarios in which Hong Kong people should enrol in social security schemes are summarised below:

- Hong Kong people working in the Mainland under signed labour contracts with any of the following legal entities registered in the Mainland should enrol in social securities in accordance with the regulation: business enterprises, public institutions, social organisations, private non-corporate units, foundations, law firms, accounting firms, etc.
- Hong Kong people who have established employment relationships with foreign employers and are assigned to work in branches or representative offices of their employers registered in the Mainland should enrol in social securities in accordance with the regulation.

For further information on social securities, please refer to the website of the Social Pension and Work-related Injury Administration Department of the Shenyang Municipal Human Resources and Social Security Bureau (Chinese version only): <http://www.ylbxglzx.cn/>



Housing provident fund

In November 2017, the Ministry of Housing and Urban-Rural Development, the Ministry of Finance, the People's Bank of China, the Hong Kong and Macao Affairs Office of the State Council and the Overseas Chinese Affairs Office of the State Council jointly formulated the Opinions on Issues concerning the Enjoyment of Housing Provident Fund Treatment by Hong Kong, Macao and Taiwan Compatriots Working in the Mainland (hereinafter referred to as "Opinions") (《關於在內地（大陸）就業的港澳 台同胞享有住房公積金待遇有關問題的意見》). Housing provident fund centres across the country will issue specific implementation measures according to the Opinions and work out details in line with the prevailing policies and regulations. Under the policy, Hong Kong and Macao compatriots working in the Mainland may contribute to housing provident funds in accordance with the Regulation on the Management of Housing Provident Fund (《住房公積金管理條例》) and relevant policies. The deposit base, deposit ratios and processing procedures, among others, shall be subject to the policy provisions consistent with those for the employees contributing to the funds in the Mainland. Hong Kong and Macao compatriots who have contributed to housing provident funds will enjoy rights to withdraw from their own housing provident funds and apply for individual housing loans similar to those of Mainland employees. Those who relocate to other cities in the Mainland can apply for transfer of housing provident funds. Those who have dissolved or terminated their employment contracts with their employers and return to Hong Kong or Macao may withdraw the balance from their housing provident fund accounts in accordance with the relevant provisions.

For more information on the Opinions mentioned above, please refer to the announcement of the Hong Kong and Macao Affairs Office of the State Council (Chinese version only): http://www.hmo.gov.cn/xwzx/zwyw/201712/t20171213_1602.html

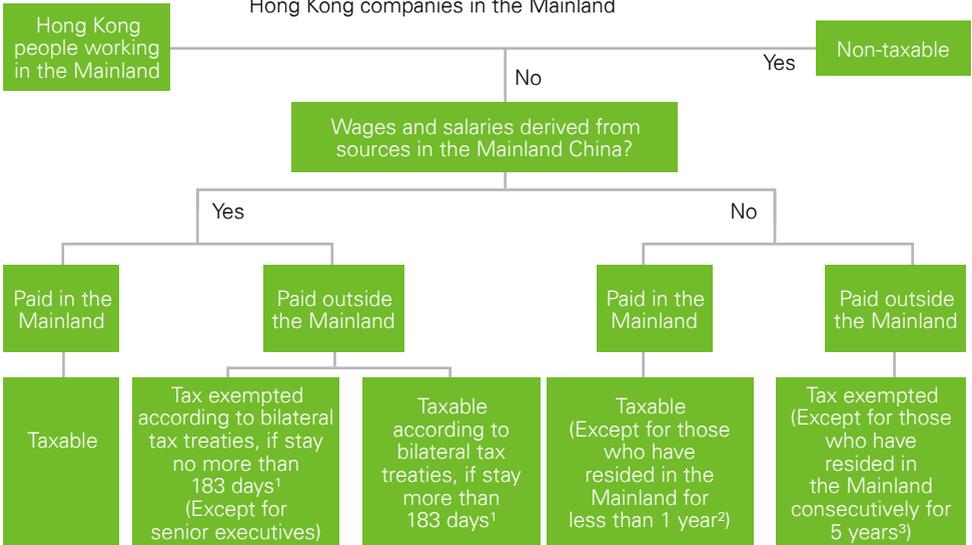


Individual Income Tax (IIT) arrangements on wages and salaries

Overview of IIT treatment in the Mainland and calculation methods for Hong Kong people

Hong Kong people's individual income is non-taxable if the following three conditions are simultaneously met:

- Stay no more than 183 days¹ (either continuously or cumulatively) in the Mainland in any 12-month period
- Salary borne or paid by non-Mainland companies directly and not on behalf of Mainland companies
- Salary not borne or paid by permanent establishments of Hong Kong companies in the Mainland



The IIT calculation formulae above vary depending on individual employment circumstances. For further information on IIT calculation, please refer to the website of the State Administration of Taxation of the PRC: <http://www.chinatax.gov.cn/2013/n2925/index.html>

1. When calculating the days of residence in the Mainland for Hong Kong people for tax purposes, the calculation shall be based on the actual number of days such individual has stayed in the Mainland. Specifically, the day of entry into and departure from the Mainland, including multiple entries and departures within the same day, shall count towards the total days of residence as one day of residence in the Mainland. For further details, please refer to the relevant law ("Guo Shui Fa" [2004] 97) promulgated by the State Administration of Taxation of the PRC.
2. "Resided in the Mainland for 1 year" means that a person resides in the Mainland for 365 days in a tax year. Temporary trips out of the Mainland shall not be deducted for computation of the period of stay. Temporary trips out of the Mainland mean absence from the Mainland in a tax year for not more than 30 days in a single trip or not more than 90 days cumulatively over multiple trips. For detailed information, please refer to Order No. 600 of the State Council of the PRC.
3. "Individuals who have resided in the Mainland for five years" refer to those who have lived in the Mainland continuously for a total of five full years, i.e. those who have lived in the Mainland for the whole of each tax year for a continuous five-year period (with residency in the Mainland for each tax year calculated as per the definition in Note 2 above). For detailed information, please refer to relevant notice of State Administration of Taxation of the PRC ("Cai Shui Zi" [1995] 98).

Tips

- The taxation system is different in the Mainland compared to that in Hong Kong. The actual operational procedures may differ based on the employment unit and individual circumstances. As IIT is paid by the employer directly to the government by withholding the relevant part of individual wages, it may be helpful to request an estimation of your net salary after taxes when negotiating your employment contract for reference purposes.
- In case you are eligible for tax exemption on “non-taxable” items (e.g. housing and meal allowances, laundry expenses, etc.), make sure you request the vendor to provide you with *fapiao*s as proof of your purchase, as they will be required by the tax authorities later on.

Hong Kong people directly employed by Mainland employers

IIT tax rates are divided, on a progressive basis, into 7 rate bands. IIT is calculated based on an individual’s monthly income, with a standard monthly deduction of CNY 5,000 and tax rates ranging from 3% to 45%. Hong Kong people working in the Mainland are entitled to additional tax benefits: certain non-cash benefits or reimbursements provided to individuals based on actual costs may be exempted from IIT if they qualify as “non-taxable” items. Example of such items include rental expenses, housing and meal allowances, laundry expenses, relocation expenses, etc. In addition, it is important to note that Hong Kong people who run factories in the Mainland or are employed as senior executives are subject to IIT.

The IIT calculation for Hong Kong people working in the Mainland is part of the “Arrangement between the Government of the PRC and HKSAR for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income” (hereinafter referred to as “Mainland China-Hong Kong Tax Arrangement”). For further information on the Mainland China-Hong Kong Tax Arrangement, please refer to official document and the website of the State Administration of Taxation: <http://www.chinatax.gov.cn/2013/n2925/index.html>

Information with respect to taxation in Sections 5 and 6 are primarily collected from the websites of relevant organisations, and should be used as reference only. BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seek professional advice as necessary.

06

Investing and Doing Business

Investing and Doing Business-1

Investing and Doing Business



Shenyang's economy at a glance

Shenyang's historical GDP growth¹

Investing and Doing Business-2

Year	GDP CNY Billion
2011	591.6
2012	660.3
2013	715.9
2014	709.9
2015	728.0
2016	546.0
2017	586.5


3.5%¹
2016-2017
GDP Growth
Rate

Note: GDP growth rate is calculated based on comparative price levels, with price fluctuations taken into account

Source: Shenyang Statistical Bureau

Main sectors of Shenyang's economy²

Primary sector 4.6%

Tertiary sector 56.9%

Shenyang's tertiary sector is expected to become the city's new engine for growth in the near future:

- **Financial services:** This industry is growing rapidly as Shenyang has been designated as China's northeastern regional financial centre
- **Transportation and logistics:** As the transportation hub of China's northeastern region and the gate to neighbouring countries, Shenyang has a dynamic transportation and logistics sector given its superior geographic location

Investing and Doing Business-3

Source: Shenyang Statistical Bureau

Secondary sector 38.5%

Secondary sector is the pillar of Shenyang's economy, and includes mainly the following industries:

- **Agricultural products processing:** There are six industrial parks dedicated to this industry in the city
- **Automotive parts:** Many factories of local and international automotive parts manufacturers are located in the city
- **High-end construction materials:** This chemical industry produces construction materials and products, ceramics and construction related machinery and equipment, etc.
- **Industrial chemicals**
- **Steel and nonferrous metal**

1. GDP growth rate is calculated based on comparative price levels, with price fluctuations taken into account.

2. The relevant data is collected from the Shenyang Statistical Bureau.

Shenyang's strategic emerging industries

In order to align with the central government's "Made in China 2025" strategy on revamping and upgrading the manufacturing sector, the Shenyang municipal government has identified the following industries as the city's strategic emerging industries as part of its 13th Five-year Plan:

- Modern service
- High-end equipment and auxiliaries manufacturing
- High-tech
- Airport
- Automobile and auxiliaries manufacturing
- Energy saving and environmental protection
- New generation information technology
- Biomedical
- New energy
- New material



Growth opportunities in Shenyang

Although Shenyang has grown rapidly in the recent years, it still shows much room and potential for future growth. The reason for this is Shenyang's average labour cost is much lower than that of Tier-1 cities and Hong Kong, even though it is close to the national average. In addition, Shenyang's land price and property rental are also much lower than those of Tier-1 cities.

In accordance with the nationwide strategy to revitalise northeastern China, the Shenyang municipal government has announced a list of policies to support the economic growth of the city. In particular, the policies aim to provide additional support to certain key industries, such as high-end equipment manufacturing and the high and new technology industry.

The Shenyang municipal government has announced the following policies to encourage local and foreign investment:

- Financing support for focus projects of key industries
- Tax incentives for high and new technology enterprises
- Subsidies for introducing foreign high and new technology enterprises and experts
- Rewards for innovation
- Rewards for entrepreneurship

More information on government policies to encourage investment can be found on the website of the Shenyang Municipal Bureau of Foreign Trade and Economic Cooperation:

<http://www.investinshenyang.gov.cn/>

Investing and Doing Business

Investing and Doing Business-4

Tips

- The average labour cost in Shenyang has risen at a rate of 8.3% (2012-2017 CAGR), and this upward trend is expected to continue in the future. However, the average labour cost growth rate is still relatively low compared to the Tier-1 cities. This shows that the increase in labour cost is expected to remain relatively moderate in Shenyang.

Investing and Doing Business-5

Comparison of average labour costs (2017)¹

Average in the Mainland²: 6,193

CNY / month

Shenyang : 6,182
Beijing² : 8,487
HongKong³ : 14,625

Source: National Bureau of Statistics of China, Hong Kong Census and Statistics Department

Comparison of commercial property rental costs⁴ (2018 Quarter 3)

Rental Costs(CNY per sqm per day)

Shenyang : 2.2
Beijing : 13.4
HongKong : 40.2

Source: Jones Lang LaSalle

1. Data presented here pertaining to the Mainland is collected from Shenyang Bureau of Human Resources and Social Security, Beijing Bureau of Human Resources and Social Security and the National Bureau of Statistics of China, whereas data pertaining to Hong Kong is collected from the Hong Kong Census and Statistics Department. Please note that methodologies adopted may be different. For further information, please refer to the websites of the Hong Kong Census and Statistic Department: <http://www.censtatd.gov.hk/home/index.jsp> and the National Bureau of Statistics of China: <http://data.stats.gov.cn/english/>
2. Average labour costs in the Mainland is calculated based on the average salary of on-post staff and workers in Mainland China. This indicator is measured by the average monthly wages of on-duty employees in respective cities, and does not include social security benefit contributions and provisions made by employers on behalf of their employees.
3. Data of Hong Kong is collected from Report on Annual Earnings and Hours Survey (2017 Edition) issues by census and statistics department of the government of the Hong Kong Special Administrative Region.
4. Commercial property rental costs are calculated based on average rental costs of grade A office buildings in the respective cities. The data is collected from Jones Lang LaSalle.



Preferential policies targeting Hong Kong businesses and individuals

Mainland and Hong Kong Closer Economic Partnership Agreement (CEPA)

In order to enhance economic cooperation and integration between Hong Kong and the Mainland, the two governments signed the Closer Economic Partnership Agreement (CEPA), with a brief summary of the Agreement shown below:

- **Trade in goods:** Approximately over 1,900 types of goods are eligible for zero tariff treatment
- **Trade in service:** Hong Kong service providers may enjoy preferential treatment when setting up businesses in designated service sectors in the Mainland
- **Trade and investment facilitation:** Both parties agree to promote greater cooperation within areas of trading and investment facilitation to improve the overall business environment. Specifically, the measures would include customs clearance facilitation, inspection and quarantine standardisation, transparency in laws and regulations, and greater cooperation and communication with respect to electronic business, trade and investment promotion, intellectual property and education.

For more detailed information on CEPA, please visit the website of the Hong Kong Trade and Industry Department:
<http://www.tid.gov.hk/english/cepa/index.html>

Arrangement between the PRC and HKSAR for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income (Mainland China-Hong Kong Tax Arrangement)

The Mainland China-Hong Kong Tax Arrangement provides preferential tax treatment (in terms of lower tax rates) to qualified Hong Kong tax residents, in areas such as dividends (5%), interests (7%), royalties (7%) and capital gains (0%). Qualified Hong Kong tax residents may enjoy the above benefits upon obtaining approval from relevant Mainland tax authorities. Note that the standard rate is 10% for Mainland China-sourced gains that are not eligible for preferential treatment under the Mainland China-Hong Kong Tax Arrangement.

For more information about the Mainland China-Hong Kong Tax Arrangement, please visit the website of the State Administration of Taxation (note that relevant information is available in the Chinese version only): <http://www.chinatax.gov.cn/2013/n2925/index.html>

Investing and Doing Business



Main forms for business establishment for foreigners

Representative office (RO)	ROs can engage in non-profit generating activities that are related to the business of their foreign parent enterprise and business-related liaison activities. ROs cannot operate business directly and do not have legal person status.
Individual sole proprietorship	According to the preferential treatments under CEPA, Hong Kong permanent residents with Chinese nationality may, in line with relevant laws, regulations or administrative rules of the Mainland, establish individual sole proprietorships in any provinces, municipalities, or autonomous regions in the Mainland without being subject to the foreign investment approval process. There is no limit on the number of employees or the size of its business space. The permissible business scope covers retail, restaurants, computer services, advertising, clinics, economic, trade and management consulting services, etc.
Foreign invested enterprise (FIE)	There are four types of foreign invested enterprises in the Mainland: <ul style="list-style-type: none">• Sino-foreign equity joint venture (EJV)• Sino-foreign cooperation joint venture (CJV)• Wholly foreign-owned enterprise (WFOE)• Foreign-invested partnership

Investing and Doing Business

Setting up different types of FIEs

Type	Definition	Legal Status	Distribution of profits, risks and losses	Approvals and Taxes
Sino-foreign equity joint venture (EJV)	<ul style="list-style-type: none"> Domestic enterprises invested by both Chinese and foreign companies, enterprises or other economic organisations or individuals 	<ul style="list-style-type: none"> Legal person enterprises 	<ul style="list-style-type: none"> As per proportion of registered capital 	<ul style="list-style-type: none"> Requires approvals of relevant authorities
Sino-foreign cooperation joint venture (CJV)	<ul style="list-style-type: none"> Cooperative venture, on a contract basis, in the Mainland between Chinese and foreign companies, enterprises or other economic organisations or individuals 	<ul style="list-style-type: none"> May or may not be legal person enterprises 	<ul style="list-style-type: none"> As per agreed ratio in the cooperative venture contract 	
Wholly foreign-owned enterprise (WFOE)	<ul style="list-style-type: none"> Enterprises set up in the Mainland with capital wholly from foreign investors Excludes branches of foreign enterprises and other economic organisations in the Mainland 	<ul style="list-style-type: none"> Legal person enterprise 	<ul style="list-style-type: none"> Wholly borne by and solely appropriated to the foreign investor 	
Foreign-invested partnership	<ul style="list-style-type: none"> Partnered enterprises set up in the Mainland by two or more foreign enterprises or individuals Partnered enterprises set up in the Mainland between a foreign enterprise and a Chinese natural person, legal person and other organisations 	<ul style="list-style-type: none"> Non-legal person enterprises 	<ul style="list-style-type: none"> As per agreed ratio in the partnership contract 	<ul style="list-style-type: none"> Does not require the approval of relevant authorities Not subject to IIT

The “Catalogue of Industries for Guiding Foreign Investment (2017 Revision)” published by the Ministry of Commerce and the National Development and Reform Commission sets out the rules and policies for foreign enterprises investing in domestic industries deemed suitable for receiving foreign investments. The Ministry of Commerce is currently revising the “Catalogue of Industries for Guiding Foreign Investment (2017 Revision)” after public consultation in December 2016. The restrictions on joint venture or foreign shareholders’ equity ratio for certain industries are expected to be abolished. For further details, please refer to the website of the Ministry of Commerce: <http://english.mofcom.gov.cn/>

Investing and Doing Business



Standard approval procedures for setting up FIEs



Legend

- Approving authority
- Approval required
- Tasks required after issuance of license and before commencement of business operations
- Additional details of individual tasks

Investing and Doing Business

Tips

- The Shenyang City Administrative Service Centre may be able to provide assistance and process relevant approval procedures required when investing in Shenyang. Where necessary, Hong Kong people may contact the Centre to obtain additional information. The website of the Centre is (Chinese version only): <http://www.sysp.gov.cn/>

Please note that the general introduction of FIE set-up procedures shown in previous page is for reference only, and should not substitute legal or professional advice. For additional information on practical procedures, you may visit the website of the Shenyang Municipal Bureau of Foreign Trade and Economic Cooperation: <http://www.investinshenyang.gov.cn/>

In addition, you may seek advice from qualified law firms or other professional consulting agencies in the Mainland.

Hong Kong investors who decide to enter into joint venture contracts with Mainland investment partners should pay due attention to the following:

- Whether the Mainland partner has valid legal entity
- Whether the Mainland partner has valid business registration
- Whether the Mainland partner has adequate registered capital and financial strength to perform its contractual duties

Investing and Doing Business

Main types of taxes applicable in the Mainland

Value Added Tax

The pilot scheme on replacement of business tax with value-added tax was fully extended to other business areas with effect from May 1st 2016.

Eligibility: Individuals or enterprises that are involved in the sales of tangible goods, repair and replacement services, importing goods, services, intangible assets and real estate in the Mainland

Tax rate: Applicable standard rate is 17%, reduced rate of 6% or 11% applies to certain goods and services, and 3% for small-scale enterprises

Corporate Income Tax

Eligibility: Enterprises incorporated in the Mainland (inclusive of FIEs) and foreign enterprises that have effective management in the Mainland

Tax rate: Applicable standard rate is 25%. However the rate may differ for enterprises that operate in specific industries

Tax base: Net amount of the annual gross income less non-taxable income and tax-exempted income, and after deducting applicable costs and expenses and offsetting the net operating loss carried over from previous years

Withholding Tax

Eligibility: Enterprises that have yet to set up organisations and establishments in the Mainland, and have income derived from profit, interests, rent, special usage rights, etc., or enterprises that set up organisations and establishments in the Mainland in particular industries but have income derived from other sources and lines of business

Tax rate: 10%, but may be reduced should references to applicable tax treaties between the Mainland and other foreign governments be provided

Consumption Tax

Eligibility: Enterprises that sell cigarettes, wine and alcohol, cosmetics, gasoline, luxury cars, golf balls and equipment, yachts, luxury watches, etc.

Tax rate: Calculated based on the sales amount and/or the quantity of sales depending on the product concerned

Customs Duties

Eligibility: Consignees of imported goods, consignors of export goods, and owners of entry articles

Tax rate: Rates are determined by the PRC State Council

Tax base: Value as appraised by China Customs or valuation agencies

Local Surcharges

Feature: Local surcharges are levied by local governments, and typically include: city construction tax, education surcharge, etc.

Tax rate: Typically calculated based on actual amount paid for value added tax and consumption tax

Stamp Duty

Eligibility: Individuals or enterprises that conclude or receive the dutiable documents prescribed in the stamp duty regulations in the Mainland

Tax rate: Depends on particular circumstances, and ranges from 0.03% of purchase value to 0.1% of custody fee

Environmental tax (implemented on 1 January 2018)

Eligibility: Enterprises, institutions and other manufacturers which discharge taxable pollutants directly to the environment. Taxable pollutants are air pollutants, water pollutants, solid waste and noise.

Tax rate: For taxable air pollutants, the applicable tax is RMB 1.2/pollution equivalent. For taxable water pollutants, the applicable tax is RMB 1.4/pollution equivalent.

The above presented information pertaining to Mainland taxation is designed to serve as a general overview, and is for reference purposes only. Should you require additional information on local taxation, please refer to the website of the Shenyang Local Taxation Bureau (Chinese version only): <http://sy.lnsds.gov.cn/>

Investing and Doing Business



Other business considerations

Although the Ministry of Commerce has the final discretion in the approval process, registered capital requirements for FIEs mainly concern the following two factors:

- Total investment capital – the total amount of capital for infrastructure construction and working capital that is commensurate with the FIE's production scale
- Registered capital – the total amount of capital subscribed by foreign investors

Capital¹

Intellectual Property (IP)

- The following four types of intellectual properties (IP) are recognised in the Mainland, namely trademarks, patents, copyrights and trade secrets
- Laws and regulations are enacted for the protection of IP rights, as well as to impose infringement sanctions and settle disputes related to IP rights

Leasing

- When leasing operating premises, FIEs should note that a valid Property Certificate for the premise should be provided by the lessor
- The scope of use stated in the Property Certificate should indicate that the premise is “for commercial purpose/usage”

Labour

The PRC Employment Contract Law regulates all employment relationships including establishment, execution, revision, dissolution or termination of labour contracts in the Mainland. It mainly covers the following aspects:

- Working hours and salary
- Social securities
- Maternity benefits for female employees

In addition, recruitment mechanisms are different for FIEs and ROs. ROs are only allowed to employ staff through authorised labour agencies.

Additional information on employee social securities can be found on the official website of the Shenyang Municipal Human Resources and Social Security Bureau (Chinese version only): <http://www.syhrss.gov.cn/>

Business Dispute Settlement

Should Hong Kong investors be involved in civil and commercial disputes arising from their investments in the Mainland, they may resolve such disputes through arbitration or civil lawsuits:

- Arbitration is the settlement of disputes outside of courts, in which the parties to a dispute voluntarily refer it to the arbitration tribunal of their choosing, and agree to be bounded by its decision
- Commercial and economic civil lawsuits are subject to a two-tier trial system. Such lawsuits should typically be filed within two years after the damage had been incurred

1. Further details regarding FIE registered capital and total investment capital can be found in relevant document issued by the State Administration for Industry and Commerce (“Gongshangqizi” [1987] 38).

07

Medical Service

Medical Service-1



Healthcare system in the Mainland

The Mainland healthcare system consists of public and private medical institutions. Although the majority of the hospitals are state-run, a few of them have established outpatient services that cater to the needs of foreigners. As the medical system and service process in the Mainland are quite different from that in Hong Kong, Hong Kong people should assess their own needs and medical records before seeking medical consultations in the Mainland, to ensure that they are suitable for them.

Classification of Mainland hospitals

Mainland hospitals are classified under a three-tier system (i.e. Classes 1-3) based on the hospital's ability to provide medical services, medical education, and conduct medical research.

	Class 3	Class 2	Class 1
No. of beds	> 500	100-500	< 100
Services provided	<ul style="list-style-type: none"> Wider range of health services compared to Class 2 hospitals Larger role in medical education and research compared to Class 2 hospitals Serve as medical hubs 	<ul style="list-style-type: none"> Comprehensive health services Medical education and research (regional basis) 	<ul style="list-style-type: none"> Basic health care Preventive care and rehabilitation services

Note: No. of beds are based on metrics for general hospitals, and may not be applicable to specialist hospitals

Tips

- English speaking doctors may be available at the international medical department in public hospitals. If you require the attention of an English speaking doctor, you may check the website/hotline of the hospital or the indicative list included in this guide.
- Hospitals in Shenyang generally accept electronic payments (e.g. debit and credit cards), and many of them have ATMs. But to play safe, it is advisable for you to bring sufficient cash.

In addition to the three-tier classification, hospitals in each tier are further subdivided into 3 levels (from A to C) depending on the quality of medical services, technology, equipment, etc. The above classifications divide Mainland hospitals into a total of 9 classes, from 1C (lowest rank) to 3A (highest).

Obtaining additional information on local hospitals

The classification of a hospital can be found on the National Health and Family Planning Commission website (List of hospitals available in Chinese only): <http://www.nhfpc.gov.cn/>

An indicative list of hospitals in Shenyang is provided later in this section.



Outpatient treatment process

The outpatient treatment process typically consists of the following six steps:



Registration

Apart from registering at the medical facility, please note that some hospitals also provide telephone and/or online registration services to shorten patients' waiting time. Details can be obtained on the hospital's website or via its hotline.

Reimbursement

Most hospitals in the Mainland do not accept settlement via foreign medical insurance. If you require direct reimbursement of medical fees under schemes by foreign insurance providers, please make sure the medical institution that you are visiting is covered under the relevant insurance scheme. Typically, hospitals jointly established by the Mainland and foreign investors, and international medical departments of public hospitals, are eligible for such reimbursements.

Medical insurance within social security system

For details on participation in the social security system, please refer to Section 5 of this booklet. The website of the Shenyang Municipal Human Resources and Social Security Bureau – Social Medical Insurance Administration has further information on reimbursement rates of public medical insurance (Chinese version only): <http://www.syyb.gov.cn/>

Medication

Unlike in Hong Kong, medication (including over-the-counter drugs) in the Mainland is only available at dedicated pharmacies. Convenience stores, health and beauty care stores and supermarkets are prohibited from selling medicine. For additional information on purchasing medication in Shenyang, please refer to the website of the Shenyang Municipal Human Resources and Social Security Bureau – Social Medical Insurance Administration (list of pharmacies available in Chinese only): <http://www.syyb.gov.cn/>

Emergency

All emergency departments in Shenyang hospitals are open 24 hours. In case of emergencies, you may head to the emergency department by yourself or dial 120 for assistance.

Should you require medical evacuation and/or medical escort services, you may contact H'Image Doctor. Their contact information is shown in the list included in this section. Please note that the HKSAR government currently does not provide patient transfer services. However, if you require assistance in case of emergency, you may contact the Immigration Department's 24-hour hotline for enquiries: (852)1868.

Tips

- Hospitals in the Mainland operate on a pay-per service basis, thus patients are typically required to pay multiple times throughout the treatment process.
- Ambulance services also operate differently in the Mainland. Charges apply when hailing ambulances, and are calculated based on the distance travelled. Additional services may also incur surcharges.

Medical Service

Contact information of private and public hospitals in Shenyang

The list of hospitals provided hereafter is primarily collected through the websites of major consulates in Shenyang. BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seeking professional advice as necessary. Likewise, information listed below is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein. For detailed information on medical institutions, please refer to the website of Shenyang Municipal Commission of Health and Family Planning (Chinese version only): <http://www.sywsnet.com/swsj/index.html>

Name	Address	Telephone	Remarks	Language(s)
The First Hospital of China Medical University	155 Nanjing North Road, Heping District, Shenyang	(86 24) 961200 (Switchboard)	<ul style="list-style-type: none"> General http://www.cmu1h.com/index.asp (Chinese version only)	Mandarin
Shengjing Hospital of China Medical University	36 Sanhao Street, Heping District, Shenyang	(86 24) 96615 (Switchboard)	<ul style="list-style-type: none"> General http://www.sj-hospital.org/english/	Mandarin English
Liaoning Provincial Medical Service Centre for Foreign Nationals, Shengjing Hospital of China Medical University	W36 Sanhao Street, Heping District, Shenyang	(86) 181 0249 6615	<ul style="list-style-type: none"> General International Outpatient Service: Making an appointment 24 hours in advance is required Emergency Service: Upon telephone contact 	Mandarin English
Liaoning Jinqiu Hospital	317 Xiaonan Street, Shenhe District, Shenyang	(86 24) 6278 4567 (Switchboard)/ (86) 133 2401 6345	<ul style="list-style-type: none"> General (Except paediatrics) http://www.lnsjqyy.com/ (Chinese version only)	Mandarin English Japanese
Shenyang Vitup Hospital	19 Wenyi Road, Shenhe District, Shenyang	(86 24) 8396 8711 (Switchboard)	<ul style="list-style-type: none"> Health management Chronic diseases http://vitup.cn/en/index.php	Mandarin English
H'image Doctor	3/F Deji Hospital, 54 Pangjiang Street, Dadong District, Shenyang	(86) 400 0077 090	<ul style="list-style-type: none"> General http://www.himagedoctor.com (Chinese version only)	Mandarin English Japanese
Tagami Dentistry	2 Shisanwei Road, Heping District, Shenyang	(86 24) 2325 6228/ (86 24) 3198 8166/ (86 24) 3198 8188/ (86) 139 9832 2258/ (86) 130 1934 8232	<ul style="list-style-type: none"> Dentistry http://www.tagamidental.com/	Mandarin Japanese
Shenyang He Eye Hospital	128 Huanghe North Street, Huanggu District, Shenyang	400-9090-400	<ul style="list-style-type: none"> Ophthalmology http://www.hsyk.com.cn/ (Chinese version only)	Mandarin Japanese

08

Legal Service

Legal Service-1



Differences between the Mainland and Hong Kong legal systems

The Mainland has adopted a civil law system (also known as “Continental European law system”), while Hong Kong has adopted a common law system (also known as “Anglo-American law system”). Civil law system is based on statute law, whereas common law system is based on both legal regulations and case law. The two legal systems differ in many aspects including source of law, judicial power of the judges, proceedings arrangement, etc. Hong Kong people should observe Mainland laws when visiting or living in the Mainland. Should Hong Kong people encounter any legal problems during their stay in the Mainland, they should consult legal advisers or institutions.

	Hong Kong	Mainland
Legal System	Common Law	Civil Law
Other Notable Differences		
Right to remain silent	√	×
Presence of lawyer during questioning	√	×

Hong Kong people are required to observe the laws of the Mainland when visiting or living in the Mainland. In the event of any violation of Mainland laws, the persons concerned should bear any corresponding legal consequences. For information regarding assistance that can be provided by the HKSAR Government when Hong Kong people are arrested or detained in the Mainland, please refer to BJO’s website: <http://www.bjo.gov.hk/en/urgent/index.html>

Marriage

Hong Kong residents intending to get married in the Mainland are required to perform marriage registration as per relevant Mainland provisions with the civil affairs departments of the provincial, municipal or the autonomous region governments or agencies designated by the civil affairs department.

Requirements for marriage registration

- One of the marrying parties should have a household registration (“hukou”) in Shenyang
- The groom should be at least 22 years old and the bride should be at least 20 years old
- Both marrying parties do not have existing spouses at the time of marriage
- Both marrying parties do not suffer from any diseases that render them unfit for marriage; both marrying parties are not lineal relatives by blood, or collateral relatives by blood up to third degree of kinship

Documents required

- Shenyang resident should provide valid household register and resident identity card
- Hong Kong resident should provide:
 - (1) Home Visit Permit
 - (2) Hong Kong Identity Card
 - (3) Declaration statement stating that the two marrying parties are not lineal relatives by blood, or collateral relatives by blood up to third degree of kinship (This statement should be notarised by a notary in Hong Kong)

Divorce

Hong Kong residents may file for divorce with the Marriage Registration Office of the Shenyang Municipal Bureau of Civil Affairs.

Tips

- For information regarding spouses of Hong Kong residents (who are Mainland citizens) visiting or settling down in Hong Kong, please visit BJO's website http://www.bjo.gov.hk/en/mainland/apply_marriage.html

Documents required

- Shenyang resident should provide marriage certificate, valid household register and resident identity card
- Hong Kong resident should provide:
 - (1) Home Visit Permit
 - (2) Hong Kong Identity Card
 - (3) marriage certificate



Giving birth

Nationality

According to the Nationality Law of the PRC (“CNL”), a “Chinese citizen” is a person of Chinese nationality. Hong Kong people who are of Chinese descent and were born in the Chinese territories (including Hong Kong), or persons who satisfy the criteria laid down in the CNL as having Chinese nationality, are Chinese nationals.

Please refer to the following website for further information:
<http://www.gov.hk/en/residents/immigration/chinese/>

Birth registration process

Born in Hong Kong

If your child is born in Hong Kong, please register the birth of your child within 42 days of birth. Such registration process is free of charge.

Regarding the birth registration process, parents should make a prior appointment through the internet or by telephone after the birth return has been electronically transmitted from the hospital to the births registry.

Details can be found at:
<http://www.gov.hk/en/residents/immigration/bdmreg/birth/birthreg/>

Born in the Mainland

If your child is born in the Mainland, the medical certificate of birth is issued by the medical institution where the baby was delivered before he/she is discharged.

You may apply for the Certificate of Entitlement to the Right of Abode in the HKSAR if your child is eligible for Hong Kong residency as stipulated under paragraph 2(c) of Schedule 1 of the Immigration Ordinance (Cap. 115). Detailed information can be found in the following website or by enquiring with the Immigration Division of the BJO: <http://www.gov.hk/en/residents/immigration/idcard/coe/appinmc.htm>

If any one of the parents is of Shenyang residency, then the parents would be subject to the PRC Family Planning Law. If the parent of Shenyang residency fulfils certain requirements, then the parents may legally give birth to a second child. Please refer to the website of the Health and Family Planning Commission of the Liaoning Province for further information on the policy (Chinese version only): <http://www.lndoh.gov.cn/>

Contact information of notary service providers and legal firms in Shenyang

Notary service providers are not-for-profit organisations licensed by the government to independently perform certification and witnessing functions.

According to the Notarisation Law of the PRC, a notary organisation shall handle the following notarisation matters as requested by its clients, including notary of contract, inheritance, entrustment, declaration, gift and will, division of property, bidding and tendering, auction, marital status, kindred relation, adoption relation, birth, existence, death, identity, experience, qualification, degree, duty, designation, illegal and criminal record check, article of association, preservation of evidence, signature, seal, date on documents, validation of duplicate copy and photocopy with original, and any other notarisation matters voluntarily requested by a natural person, legal person and/or any other organisations. For more information on the list of notary organisations in Shenyang, please visit the Shenyang Notary website (Chinese version only): <http://www.lngzw.org/>

Information with respect to notary service providers and legal firms listed below are collected from the websites of the Shenyang Notary Association, legal rating agencies, the Shenyang Municipal Justice Bureau, etc., and should be used as reference only. BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any damages which may arise from the use of the information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information, and seek professional advice as necessary. Likewise, information listed below is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein.

Name	Address	Phone
Shenyang First Notary Office	1-3/F, 44 Heping North Street, Heping District, Shenyang	(86 24) 2287 6683
Shenyang Second Notary Office	7/F, Dongmei Dizhi Building, 7 Qingnian North Street, Shenhe District, Shenyang	(86 24) 2284 7156
Shenyang Hengxin Notary Office	A5, 35 Lejiao Road, Shenhe District, Shenyang	(86 24) 2414 7058
Shenyang Heping Notary Office	54 Nanqi Road, Heping District, Shenyang	(86 24) 2352 8085
Shenyang Dadong Notary Office	56 Zhulin Road, Dadong District, Shenyang	(86 24) 8871 3215

Legal Service

According to the Shenyang Municipal Justice Bureau, there are currently more than 200 law firms in Shenyang. Please note that the list below is not meant to be exhaustive, and only presents a few selected law firms in the city. For more information on legal firms in Shenyang, including a complete list of firms and their contact information, please visit the website of the Shenyang Municipal Justice Bureau (Chinese version only):<http://www.sysfj.gov.cn/cms/sysfj/sy/index.html>

Name	Address	Phone
Beijing Yingke (Shenyang) Law Office	24/F, CR Building B, 11 Wenyi Road, Heping District, Shenyang	(86 24) 3125 5778
Liaoning Shengmeng Law Office	Suite 1207, Hengyun Commerce Building, 333 Fengtian Street, Shenhe District, Shenyang	(86 24) 3106 0400
Liaoning Weiwang Law Office	114 Shengli South Street, Heping District, Shenyang	(86 24) 8330 0466
Liaoning Bailian Law Office	18/F, Huafu Financial Centre C4, 168-2 Harbin Road, Shenhe District, Shenyang	(86 24) 2296 5999
Liaoning Dacheng Law Office	6/F, Huafu Financial Centre C4, 168-2 Harbin Road, Shenhe District, Shenyang	(86 24) 3128 8388

09

Emergency and Accidents

Emergency and Accidents-1

Emergency and Accidents



Dealing with emergency and accidents

Loss of property

Emergency and Accidents-2

- Hong Kong people who face extensive property loss (in terms of cash) should first report to a nearby public security bureau.
- BJO, CDETO or GDETO may consider allocating a disbursement of an appropriate amount to help the concerned person return to Hong Kong. The person receiving the disbursement must sign an undertaking to repay the amount as early as possible.

Loss of identification documents

Emergency and Accidents-3

- Hong Kong people who have lost their personal identification documents should report such to local public security authorities, and obtain relevant documentary proofs of the report of loss.
- Contact the local exit and entry authorities or CTSHK (Shenzhen Office), which is located at the Shenzhen Railway Station (Phone: [86 755] 8234 7136) to apply for an Entry and Exit Permit.

Arrest and detention

Emergency and Accidents-4

- Hong Kong people who are arrested, detained or are subject to other mandatory measures due to acts or suspected acts of violation of criminal laws, are subject to the same legal proceedings and are entitled to the same legal rights as Mainland residents.
- Should it be necessary, Hong Kong residents in the Mainland may contact the BJO, CDETO, GDETO or the Assistance to Hong Kong Residents Unit of the Immigration Department of Hong Kong for assistance.
- The person concerned can request the public security authorities to notify his/her family and appoint lawyers for legal services.

Death or serious injuries

Emergency and Accidents-5

- Must report immediately to the local public security bureau should the companions or relatives of Hong Kong people suffer from serious injuries or have died.
- Should further assistance be required, you may contact the Immigration Department of Hong Kong, BJO, CDETO or GDETO for help.

Traffic accidents

Emergency and Accidents-6

- Minor accidents can generally be resolved through negotiation with the parties concerned or mediation by traffic police.
- The accident scene should be kept intact and the police should be contacted immediately should any of the following circumstances occur: vehicles are without valid car plates, inspection certification and/or car insurance; drivers concerned have consumed alcohol, illicit psychiatric or anaesthetic drugs; vehicles have hit buildings, public facilities or other facilities; parties involved are in dispute regarding the causes and facts of the accident; vehicles concerned cannot be removed by the individuals, and only one vehicle is held responsible for the accident.

Emergency and Accidents



The HKSAR Government can help to

- Issue an Entry Permit for returning to Hong Kong if identification document is lost
- Notify relatives of concerned individuals in Hong Kong and advise on procedural matters in case of serious accident or casualty
- Contact relatives or friends in Hong Kong to request them for financial assistance
- Notify relatives of the concerned individual in Hong Kong of his/her detention or arrest upon receipt of notification from the law enforcement agencies in the Mainland
- Inquire, upon request from relatives and friends of the concerned individual, about the situation of his/her detention or arrest
- Provide information on lawyers in the Mainland, upon request from the relatives and friends of the concerned individual
- Provide any other relevant advisory services

Tips

- According to the relevant laws in the Mainland, lawyers practising in Hong Kong are prohibited from providing legal services in the Mainland to the parties concerned in the capacity of a solicitor.
- In case of accidents, do remember to contact your insurance company and credit card provider. They may be able to provide advice on steps you may take to handle such scenarios and specific conditions under which you may claim reimbursements.



The HKSAR Government cannot help to

- Under the “One Country, Two Systems” principle, the HKSAR Government may not intervene in the judicial system or administrative operations of the Mainland when providing assistance to Hong Kong people
- Shield unlawful acts of Hong Kong people or absolve them from criminal liability
- Obtain better treatment for Hong Kong people than Mainland residents in hospital, under detention or in prison
- Pay for the hotel, legal, medical or travelling expenses or any other bills for the concerned individuals

Emergency and Accidents



Emergency contacts

Police
110

Fire Services
119

Medical Assistance
120

Traffic Accidents
122

Gas
96177

Electricity
95598

Water
2270 2270

Emergency and Accidents

HKSAR Government contacts

Tips

- Additional information on useful contact numbers, procedures and frequently asked questions can be found on the BJO's website: <http://www.bjo.gov.hk/en/urgent/index.html>

Emergency and Accidents-7

Should Hong Kong people encounter emergency situations in the Mainland and require assistance, they may contact the Assistance to Hong Kong Residents Unit of the Immigration Department of Hong Kong or the Immigration Division of the offices of the HKSAR Government located in the Mainland. Contact numbers and addresses of the relevant offices are listed below:

Assistance to Hong Kong Residents Unit The Immigration Department of the Government of the HKSAR

24-Hour Hotline: (852) 1868
Fax: (852) 2519 3536
Address: 9/F, Immigration Tower, 7 Gloucester Road, Wan Chai, Hong Kong

The Immigration Division The Office of the Government of the HKSAR in Beijing

(During office hours: 8:30 a.m. to 12:00 noon and 1:00 p.m. to 5:30 p.m. Monday to Friday, except on Mainland public holidays)

Tel: (86 10) 6657 2880 Ext. 032
Fax: (86 10) 6657 2830
Address: No. 71 Di'anmen Xidajie, Xicheng District, Beijing, China (Postal Code: 100009)

The Immigration Division The Economic and Trade Office of the Government of the HKSAR in Shanghai

(During office hours: 8:30 a.m. to 12:30 p.m. and 1:30 p.m. to 5:30 p.m. Monday to Friday, except on Mainland public holidays)

Tel: (86 21) 6351 2233 Ext. 160
Fax: (86 21) 6351 9368
Address: 21/F, The Headquarters Building, 168 Xizang Road (M), Huangpu District, Shanghai, China (Postal code: 200001)

24-Hour Hotline
(852) 1868

Emergency and Accidents

The Immigration Division

The Economic and Trade Office of the Government of the HKSAR in Chengdu
(During office hours: 8:30 a.m. to 12:30 p.m. and 1:30 p.m. to 5:30 p.m. Monday to Friday, except on Mainland public holidays)

Tel: (86 28) 8676 8301 Ext. 330
Fax: (86 28) 8676 8300
Address: 38/F, Tower 1, Plaza Central, 8 Shuncheng Street, Yan Shi Kou, Chengdu, Sichuan Province, China (Postal code: 610016)

The Immigration Division

The Economic and Trade Office of the Government of the HKSAR in Guangdong
(During office hours: 8:30 a.m. to 12:30 p.m. and 1:30 p.m. to 5:30 p.m. Monday to Friday, except on Mainland public holidays)

Tel: (86 20) 3891 1220 Ext. 608
Fax: (86 20) 3877 0466
Address: Flat 7101, 71/F, Citic Plaza, 233 Tian He North Road, Guangzhou, Guangdong Province, China (Postal code: 510613)

The Immigration Division

The Economic and Trade Office of the Government of the HKSAR in Wuhan
(During office hours: 8:30 a.m. to 12:00 p.m. and 1:00 p.m. to 5:30 p.m. Monday to Friday, except on Mainland public holidays)

Tel: (86 27) 6560 7300 Ext. 7334
Fax: (86 27) 6560 7301
Address: Unit 4303, Tower I, New World International Trade Tower, 568 Jianshe Avenue, Jiangnan District, Wuhan, Hubei Province, China (Postal code: 430022)

Disclaimer

The information in this booklet has primarily been collected from KPMG and the websites of relevant organisations, which should be used for reference only. Although efforts were made to ensure the accuracy of the information, BJO makes no guarantees, expressed or implied, as to the accuracy, completeness, content, and timeliness of the information contained herein, nor will it be liable for any direct, indirect, special, incidental, consequential, damage that may arise from use of such information. You are responsible for checking the accuracy, completeness, content, and timeliness of all information. The information and analysis provided in the booklet may not apply to your particular case or circumstances. As such, you should seek professional advice prior to making decisions. This booklet is not intended to be an advertisement or solicitation of business. BJO does not endorse any of the products, services or information referenced therein.