

BUSINESS HELPSHEET

在英国开展业务

如果我想在英国开展业务，我首先应该怎么做？

向能提供如下服务的公司进行专业的咨询：

- 对您在英国成立以及经营企业的所有事务给予建议以及协助
- 协助建立可以管理业务及提供即时的管理信息的系统及流程

哪些因素影响要使用的结构类型的决定？

公司结构类型的选择取决于您所处的环境以及您的意图。您需要考虑如下几点：

- 您是否打算向英国企业或个人销售产品或者服务
- 英国法律和监管的要求
- 税务对您打算展开的业务的影响
- 您的业务的短期、中期及长期的计划，以及最终的退出战略

有那些公司结构类型？

- 有限责任公司（私人或者上市）
- 有限责任合伙企业
- 合作伙伴
- 英国分公司
- 个体经营

您在英国的业务是否还要在英国付税？

假如在英国产生收入，而且在英国是以商业企业的形式开展业务，目的是为获取利润的话，那么就要在英国付税。应缴税额、税率及缴税时间会根据公司结构的不同而有所不同。

对于大部分公司，根据不同的情况，包括利润水平及全球相关业务的数量，公司应缴税额是在**20%或者26% (25% from 1 April 2012)**。税通常是在会计年度结束后**9个月加一天开始要缴纳的**。但是当利润很可观的时候，公司有可能被要求按季分期付税。

对于个体经营户、合作伙伴及有限责任合伙企业，

Doing Business in the UK

What should I do first if I am thinking of starting a business in the UK?

Take proper professional advice from a firm that is able to:

- Advise and assist on all of the matters you need to address in order to establish and manage your business in the UK.
- Assist in the creation of systems and processes to control the business and provide timely management information.

What factors influence the decision on the type of structure to use?

Choosing the right structure is dependent upon your circumstances and intentions. You need to consider:

- Whether you will be selling goods and/or services to UK companies and individuals.
- UK legal and regulatory requirements.
- The tax implications for your intended business.
- The short, medium and long term plans for the business including the ultimate exit strategy

What forms of structure can be used?

- Limited company (private or public)
- Limited Liability Partnership (LLP)
- Partnership
- UK branch office
- Sole trader

Will your UK business have to pay tax in the UK?

Assuming there is income generated in the UK and the business is established as a commercial venture with a view to making profits, it will be liable to taxation in the UK. Tax payable, rates of tax and timing of tax payments depend upon the structure of your organisation.

For most companies, corporation tax is payable at 20% or 26% (25% from 1 April 2012). This is dependent upon a number of matters, including profit levels and the number of associated businesses

规则就比较复杂了。应缴的所得税是根据合伙人的个人税率而决定的，可能会达到50%。税一般是在每年的一月和七月分期支付。

在英国的利益获得者应该要确保利润是在公平的基准来评估的。同时要考虑英国转移定价规则。

需要保留什么样的会计记录？

2006年《公司法》要求有限责任公司应该保留

- 展示及解释所进行交易的记录
- 可以结算利润或者是损失的记录，任何时候可以评估贵公司事务状况的记录。

对于非法人实体，比如合作伙伴及个体经营的要求，就没有那么严格，但是会被其它的法律规定比如增值税所影响。您可以自己保留会计记录，或者可以让其他人为您保留。

会计及审计的要求是什么？

- 法人实体比如有限责任公司和有限责任伙伴公司必须准备年度账目，然后提交给公司注册局，以实现公众监督。这年度账目需被审计，除非法人实体有资格获得豁免。
- 对于非法人实体，比如合作伙伴和个体经营，没有法律的严格规定，只要向英国税务部门报告利润和损失即可。对于这种账目，法律没有要求对其进行审计。

如何为业务提供资金？

根据您的业务的结构、需求及计划，它可以

- 由您或其他的投资者注资
- 向您或者其他贷款人比如银行或者资金金融家借款
- 把注资与借款结合起来

必须慎重考虑提供资金的条款及货币。同时英国政府、地方政府以及欧盟也可以提供一定程度的资金帮助。

worldwide. Tax is normally payable nine months and one day after the end of the accounting year. Where profits are substantial, companies may be required to pay tax in quarterly instalments. For sole traders, partnerships and LLPs the rules are more complicated. Income tax is payable at the individual participants' personal rates and may be up to 50%. Tax is payable in instalments generally in January and July of each year.

The UK earner of profit will also need to be careful to ensure that such profit is assessed on an arm's length basis. UK Transfer Pricing rules should also be considered.

What accounting records will need to be maintained?

The Companies Act 2006 requires that a limited company keeps records that:

- Show and explain the transactions undertaken.
- Are adequate for the calculation of profits/losses and assessment of the state of your company affairs at any time.

The requirements for unincorporated entities, such as partnerships and sole traders, are less stringent but will be affected by other legal requirements, such as VAT legislation. You may maintain the records yourself or engage someone to deal with this for you.

What are the accounting and audit requirements?

- Incorporated entities such as limited companies and LLPs must prepare annual accounts and file them with Companies House where they are available for public inspection. Such accounts must be audited unless the entity qualifies for the exemptions available.
- For unincorporated entities, such as partnerships and sole traders, there are no statutory requirements other than to report profits and losses to the UK tax authorities. There is no statutory audit requirement for such accounts.

How can your business be funded?

Depending upon your business structure, needs and plans, it can be funded by:

- Equity provided by you or by other investors.
- Debt provided by you or other lenders such as banks and asset financiers.
- A combination of equity and debt.
- The terms and functional currency of the funding should be considered carefully. In addition there are government and local area initiatives, as well as EU incentives that may provide some level of funding support.

如何开立银行账户？

您可以在您现在的开户行的地方代表处开立公司账户。每家银行对所需要的文件有所不同。对于要求填写的表格，每家银行至少会要求：

- 对于法人实体，要求有公司注册证书、公司章程及控股董事的身份证明及住址证明。
- 对于非法人实体，掌控个人的身份证明及住址证明。

如果我在英国需要员工，我需要怎么做？

- 您可以派员工到英国工作。您需要全面考虑他们是否需要付所得税以及英国国家保险，或者是否可以减免。
- 您也可以招聘员工，并且通过即赚即付(PAYE)计划来支付他们工资。您必须向英国税务及海关部门注册，他们会自动扣除员工的所得税及国家保险。
- 您需要向专家咨询来确保您符合英国的法律要求，包括：
 - 雇主和雇员的责任和权利
 - 准备雇佣合同
 - 雇员的责任保险

您可以使用即赚即付计划来自己向员工付薪水或聘请专业服务来帮您处理这方面的事宜。

我需要法律咨询么？

您可能需要对以下几点进行专业的咨询：

- 您与客户的条款
- 与员工的雇佣合同
- 与供应商的合同
- 租赁或者购买物业
- 合作伙伴、合资或者是股东协议
- 公司间的协议

我需要注册增值税吗？

- 如果您在过去12个月的营业额超过了73,000磅，您有法律义务注册增值税。增值税一般在20%，但是会由于产品不同而不同。您之后会被要求向英国税务及海关部门上交期间利润，您向顾客收取的税额必须小于或等于您的供应商向您收取的税额。
- 如果您的营业额少于73,000磅，您可以自愿注册增值税，您的供应商向您征收的税额将会返回，

How do I open a bank account?

You may be able to arrange this with your current bankers using their local representatives. All of the banks have their own specific requirements for documents to be completed and presented on opening accounts. In addition to the completion of any required forms, at the very least, the bank will require sight of:

- For incorporated entities, the Certificate of Incorporation, the Memorandum and Articles of Association as well as personal identification for the controlling directors and proof of their residential addresses.
- For unincorporated entities, personal identification and proof of residential address for the controlling individuals.

What do I need to do if I require staff in the UK?

- You may second staff to the UK. You will need to consider whether, in all the circumstances, they have to pay income tax and national insurance in the UK or whether available exemptions and reliefs apply.
- You can employ staff and pay them through a pay as you earn (PAYE) scheme, registered with HM Revenue & Customs, which covers income tax and national insurance due.
- You will need to take appropriate advice to ensure that you meet the UK rules covering:
 - 'Employers' and employees' responsibilities and rights.
 - Preparation of employment contracts.
 - Employer's liability insurance.

You can operate a PAYE scheme and pay staff yourself or engage a bureau service to deal with this for you.

Will I need legal advice?

You may need to take specific professional advice in connection with:

- Your terms of business with clients.
- Employment contracts with staff.
- Contracts with suppliers.
- Leasing or purchase of property.
- Partnership, joint venture or shareholders agreements.
- Inter-company agreements.

Do I have to register for VAT?

You are legally obliged to register for VAT if your turnover exceeds £73,000 in the last twelve months. VAT is chargeable on supplies made at varying rates dependent upon the nature of the supplies made, with the main rate at 20%. You will then be required to submit period returns to HM Revenue & Customs and to account for the net amount of tax charged to customers less tax you

这样可以让您减少成本。

根据业务的性质，供应商的顾客在英国或在其它国家，是否有特殊计划，这都会让增值税变得复杂。因此要向专家咨询意见。

还有其它问题吗？

您可以在浩信国际网站(www.hlbi.com)下载由HLB英国编撰的《在英国经商》指南以获取更多信息。或者您也可以访问监管机构网站，比如英国税务及海关部门(www.hmrc.gov.uk),以及公司注册局(www.companieshouse.gov.uk)的网站得到更多的信息。

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are charged by your suppliers.

- You may choose voluntarily to register for VAT if your turnover is below this level and this will enable you to reduce your costs by recovering tax charged by your suppliers.

There are a number of complexities arising from the nature of the business, whether supplies are made customers inside or outside the UK, and special schemes are available, therefore appropriate specialist advice should be sought.

Is there anything else?

Further detailed information is given in the HLB (UK) Ltd Doing Business in the UK, which can be found on the HLB International website (www.hlbi.com), or from the various regulatory bodies such as HM Revenue & Customs (www.hmrc.gov.uk) and Companies House (www.companieshouse.gov.uk).

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