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RP legalitax

中国服务台
China Desk

关于我们

我们提供的法律和税务咨询既针对希望进入意大利和欧洲市场的中国公司、企业家和投资者,也针对在远东地区扩张阶段的意大利客户。自 1998 年以来,我们一直在协助意大利和中国合作伙伴之间的创业活动和投资,提供细致入微的法律建议,并在处理涉及不同司法管辖区和语言以及不同文化方法的跨国协议的关键问题方面具有极高的专业水平。

特别是在与中国大陆和香港的交往中,我们依靠精心建立的网络,该网络既包括国际律师事务所,也包括中国本地律师事务所,还包括位于中国各地最大商业中心的咨询公司和银行。通过我们的联系网络,我们与中国政府以及居住在商业最活跃的中国“大中华区”的商界人士保持着良好的关系。

About us

The legal and tax advice we offer is aimed both at **Chinese companies, entrepreneurs and investors** who intend to approach Italian and European scenarios and at Italian clients during the stages of their expansion in the Far East. Since 1998 we have been assisting entrepreneurial activities and investments between Italian-Chinese partners through meticulous legal advice and a very high competence in the **management of critical issues related to transnational agreements** involving different jurisdictions and languages, as well as different cultural approaches.

In particular, in our **interactions with China and Hong Kong**, we rely on a scrupulously constructed network composed of both international and local Chinese law firms, as well as consultants and banks having their offices in the largest commercial hubs located throughout China. Through our network we maintain excellent relationships with Chinese authorities and the business community residing in the most active commercial China, “Greater China.” Through our network we maintain excellent relationships with Chinese authorities and the business community residing in the most active commercial China, “*Greater China.*”

我们所做的

我们主要从事以下业务

- 分别为中国和欧洲客户进行欧洲或亚洲交易规划。
- 跨境特殊融资交易—遵守不同司法管辖区的法律。
- 欧洲和亚洲的合资企业。
- 跨境并购中的税务筹划。
- 知识产权保护、劳动法和人力资源管理问题。
- 通过在地区法院和仲裁程序中提供协助, 为维护客户利益提供建议。

What we do

We mainly deal with:

- Scheduling European or Asian transactions for Chinese and European clients respectively.
- Cross-border extraordinary finance transactions – compliance with laws from different jurisdictions.
- Joint ventures in Europe and Asia.
- Tax planning in cross-border M&A contexts.
- Issues related to intellectual property protection, labor law and related to human resource management.
- Advising on the defense of client interests through assistance both before territorial courts and in arbitration proceedings.

“一带一路”进程中的跨境投资与海外运营风险防控

The risk management in cross-border investment and overseas operation under the process of the “Belt and Road”

2019年3月22日, 意大利政府与中国政府签署了《谅解备忘录》, 明确了意大利将致力于促进发展亚欧之间的最佳合作网络。

意大利政府承认“一带一路”倡议在发挥重要作用, 并明确了意大利将注重创造最优的背景和条件发展中意之间的政治, 经济和商业关系。

On March 22nd 2019, the Italian Government and the Chinese Government signed a Memorandum of Understanding which have confirmed the commitment of Italy to promote the best cooperation to develop the networking between Asia and Europe.

The Italian Government has acknowledged the prominent role that the Belt and Road Initiative may have thereto and has confirmed that Italy will take care to create the best background and conditions to develop political, economic and business relationship between Italy and China.

该谅解备忘录明确了在运输, 物流, 基础设施等领域进行合作的意向, 意大利也将继续为中国投资者提供在意大利安全和公开投资的机会。

开放市场

原则上, 在互惠条件下外国投资者可以在意大利开展业务和经营。鉴于1985年意大利和中国政府签署了“关于鼓励和相互保护投资的协定”, 因此中国实体在意大利投资不受限制。

一般而言, 除银行和民航等一些特殊领域外, 中国投资者在意大利成立公司无需事先获得任何当局的投资许可, 也无需通过任何特殊程序。中国投资者在意大利投资的条件、程序和成本, 可与意大利公民享受同等待遇。

The MoU confirms the intention to cooperate in sectors such as **transportation, logistic, infrastructures** and Italy will keep open the opportunity for Chinese investors to invest safely and openly in Italy.

An open market

In principle, foreign investors may carry out business and operate in Italy subject to conditions of treatment reciprocity. Thanks to the bilateral “Agreement Concerning the Encouragement and Reciprocal Protection of Investments” stipulated in 1985 between the governments of Italy and China, there is no restriction upon a Chinese entity investing in Italy.

In general, there is no requirement to obtain any prior permission for investment from any authority, nor should the Chinese investor go through any special procedure for the incorporation of a company in Italy, except for some special sectors such as banking and civil aviation. Chinese investors may enjoy the same treatments as those applicable to Italian nationals in terms of requirements, procedures and costs for investing in Italy.

特殊的公共领域

根据意大利的法律, 只有当企业经营战略性领域时才需要政府批准, 例如国防安全, 能源供应, 交通运输和通讯。需注意的是, 要定义为具有战略性经营性质, 上述任意领域运营的公司应持有所谓的“战略性资产”(即: 提供最低限度的基本公共服务所需的系统和网络, 并考虑公共利益)。

在这方面, 意大利法律授权政府禁止公司(运营能源、运输或电信行业的)执行或采取任何修改公司类型、变更公司持有的战略性资产控制权或类似目的的董事会决议或经营决策(如合并、收购等)。

此外, 政府可以禁止非欧盟实体购买任何持有战略性资产公司的股份, 或决定购买者受限于买方的保证, 以保证其维护国家的根本利益。

Special Public Sectors

According to the Italian law, governmental approval may be needed only when enterprises are operating in strategic sectors such as national defence and security, energy supply, transport and communications. Please note that to be defined as having a strategic nature, a company operating in one of these sectors should hold the so-called “**strategic assets**” (i.e.: systems and networks necessary to provide the minimum supply of essential public services and considered of public interest).

In this regard, the Italian law entitles the government to forbid companies (operating in the energy, transports or tele-communications sectors) to enforce any decision of the Board of Directors or to take any kind of operation (i.e.: mergers, acquisitions and so on), which modify the title, the control over the strategic assets hold by the company or their purposes.

Moreover, the Government can forbid that a non-EU entity purchases any shares of companies holding strategic assets or decide to subject the purchase to the purchaser’s guarantee that it will safeguard the State’s essential interests.

投资优惠

我们国家也提供了许多不同的激励措施,旨在通过鼓励技术创新和支持外贸发展来促进国家的经济发展。激励措施采取不同的形式,例如贷款,现金补助,租赁援助,税收抵免和降低用工成本。

制造企业,贸易公司,服务企业,工匠,财团(实体集团)和批发贸易中心可以获得这些优惠投资兴建新工厂,扩建现有工厂,开发废弃工厂,工厂现代化,公司重组,产业转型,研发项目和创新计划。

大多数激励措施是通过专门的信贷银行部门和国家机构获得的,这些部门和机构评估商业计划的可行性和企业家的信誉。

需注意的是,许多激励措施是专门为促进意大利南部的投资而设计的。

Investment incentives

Our Country also provides for numerous and different incentives, directed to enhance the economic development of the country to encourage technological innovation and to assist in the development of exports. Incentives may take different forms, such as loans, cash grants, leasing assistance, tax credits and reduction of labor costs.

Industrial enterprises, trading companies, service enterprises, artisans, consortia (groups of entities) and wholesale trade centers are eligible for incentives to invest in the construction of new plants, the expansion of existing plants, the development of abandoned factories, plant modernization, company reorganizations, industrial conversions, research projects and innovative initiatives.

Most incentives are obtained through special credit bank departments and state agencies, which assess the feasibility of business plans and the creditworthiness of the entrepreneurs.

Please note that many incentives are specially designed to assist investments in the South of Italy.



在意大利投资的最佳法律架构

强烈建议通过根据意大利法律注册成立的特殊目的载体公司进行投资, 这将为投资者投资的相关风险提供高度保护。

根据意大利法律成立的最常见的公司类型为:

股份公司 (缩写为 “S.p.A.”) 和

有限责任公司 (缩写为 “S.r.l.”)

The best legal structure to set up an investment in Italy:

It is highly advisable to set up any investment through a special purpose vehicle incorporated under the Italian law, which will grant the investor with a high grade of protection for the risks related to the investment.

The most common types of companies to be established under the Italian law are:

Joint Stock Company (Società per Azioni “**S.p.A.**”)

Limited Liability Company (Società a Responsabilità Limitata “**S.r.l.**”)

缩写为

股份公司经公证人公证而设立, 公证人记录设立协议并将公司登记在该地区(公司总部所在的地区)的公司登记处中。

实际上, 只有公证人在相关的公司登记处对公司进行注册登记后, 公司才能成立。

S.p.A.

The S.p.A. is set up by public deed before a notary, who records the deed and registers the company in the Companies Register for the area (the one in which the head office is located).

Companies in fact come into existence only when they are registered by the notary with the relevant Companies Register.

有限责任公司

有限责任公司无疑是开展业务的最常见形式之一。

传统上, 它用于规模小于股份公司的企业, 后由于其具有更优越的组织灵活性, 它开始被规模较大的公司所使用。

它具有完全的资本自由, 即使股东以公司的名义代表公司行事, 股东也不对公司的债务承担个人责任。

S.r.l.

A S.r.l is certainly one of the most common forms for carrying on a business.

Traditionally used for businesses smaller than the joint-stock company, it is beginning to be used by companies of considerable size, as it is characterised by greater organisational flexibility.

It has perfect capital freedom and the shareholders are not personally liable for the company's debts, even if they have acted in the name and on behalf of the company.

公证人的职责-新公司的注册登记

新公司成立后, 公证人有责任检查意大利法律要求的所有法律手续, 包括:

- 股东和实际受益人的身份;
- 公司资本的缴纳;
- 公司章程的内容。

Role of the Notary Public - Registration of the Newco

Upon incorporation of a Newco, the Notary Public has the duty to check all legal formalities required by Italian law, including:

- Identity of the shareholders and beneficial owners;
- Payment of the Company capital;
- Contents of Articles of Association of the Company.

登記程序

公证人可以通过在线上传所谓的“单一通知”(Comunicazione Unica)到企业登记处来完成注册程序。

“单一通知”包含所有初始业务的有关信息, 以及所有有关税收, 福利(社会保障)和保险的相关信息, 这些信息将由企业登记处发送给:

- 税务局(Agenzia delle Entrate), 用于申请新公司的税号(Codice Fiscale)和增值税号(Partita IVA);
- 国家社会保障局(INPS), 用于办理员工的社会保障登记;
- 劳工补偿局(INAIL), 用于办理工作场所保险。

单一通知受一系列绑定检查的约束。如果所有检查均成功通过, 则将立即记录“单一通知”, 并将发出相关收据, 从而核准立即成立新公司。

The registration procedures

The registration procedures may be completed via on-line transmission by the Notary Public of a so-called Single Notification (Comunicazione Unica) to the Register of Enterprises.

The Single Notification includes all information on the business to be started, as well as all relevant information for taxes, welfare (social security) and insurance purposes, to be transmitted by the Register of Enterprises to:

- Revenue and Tax Agency (Agenzia delle Entrate), for the Newco's Tax ID number (Codice Fiscale) and VAT number (Partita IVA) application;
- National Social Security Institute (INPS), for employees' social security registration;
- Workers' Compensation Authority (INAIL), for workplace insurance purposes.

The Single Notification is subject to a series of binding checks. Should all checks be successfully passed, the Single Notification will immediately be recorded, and the relevant receipt will be issued, thus authorising the immediate establishment of the Newco.

费用

在意大利设立公司的主要费用与公证人有关。

公证人的费用可以与交易结构的定义一起确定。

在任何情况下, 此类费用预计在3,000欧元(三千)至10,000欧元(一万)之间。

Costs

The main costs for the establishment of a company in Italy are related to the Notary Public.

The fees for the Notary Public can be determined together with the definition of the structure of the transaction.

In any case, such costs may be estimated in the range from **Euro 3,000** (three thousand) to **Euro 10,000** (ten thousand).

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