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Newsletter

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Legal Updates

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Legal Updates

1. CII, Core Cybersecurity Law System Issued (Authors: David TANG, Min ZHU, Jundong GUO, Effy SUN)

On July 10, 2017, the Cyberspace Administration of China (“CAC”) promulgated the *Regulations on the Security Protection of Critical Information Infrastructure (Draft for Comment)* (“**Draft Regulations**”), which will be open for public comment until August 10, 2017.

As a supporting measure to the recently promulgated *Cybersecurity Law of the People’s Republic of China* (the “**Cybersecurity Law**”), the Draft Regulations further detail the rules under Article 31 “Critical Information Infrastructure (“**CII**”),” which is of great significance for many enterprises in many industries. The Draft Regulations were drafted by the CAC and will ultimately be promulgated in the form of State Council regulations, which will place it in a higher position than other Cybersecurity Law supporting measures, which have generally been introduced in the form of departmental rules or recommended state standards.

General trends

Although the Draft Regulations was listed as the last “research project” on the 2016 State Council Legislative Program, many supporting measures and regulations have been issued by the CAC and others to implement the Cybersecurity Law since it was adopted on November 7, 2016 and came into effect on June 1, 2017, such as the *State Cybersecurity Emergency Response Plan* (January 10, 2017), *Measures on Security Assessments for Personal Information and Important Data to be Transmitted Abroad (Draft for Comment)* (April 11, 2017), *Network Product and Service Security Review Measures (Trial)* (May 2, 2017) and the *Catalogue of Critical Network Equipment and Special Network Security Products (First Batch)* (June 1, 2017). Until the issuance of the Draft Regulations, the fast pace at which the supporting measures have been issued shows both the urgent need and determination on the part of the government to implement the Cybersecurity Law and its supporting measures.

Main contents

The Draft Regulations reflect the government’s intent to strengthen supervision and governance of CII, which is mainly reflected in the following:

a. The government will provide special support to guarantee CII security

The Cybersecurity Law sets forth generally that the government will support and promote cybersecurity. The Draft Regulations further stipulate that:

- i. the government will formulate special industry, taxation, finance and talent policies in order to promote the development of CII security-related technologies, products, service innovation, personnel training, etc.;
- ii. the government above the prefectural level will incorporate CII protection into the overall local economic and social development plan and will carry out performance evaluations of CII protection;
- iii. the regulatory and supervision departments for various sectors will develop cybersecurity programs for their respective sectors and will establish and implement a working expense guarantee system;
- iv. the energy, telecommunications and transportation industries are to be primarily responsible for providing support and protection with respect to the CII cybersecurity emergency response and the network function recovery, and the public security departments will combat relevant criminal activities in accordance with law.

Although the above provisions only set forth general principles related to CII protection, they impose compulsory obligations on relevant subjects by stipulating relevant subjects “shall” undertake certain responsibilities. This tone reflects the government’s determination to guarantee CII protection and its intent to strictly regulate this sector.

b. Further expanding the definition of CII

Similar to the Cybersecurity Law, the Draft Regulations define CII by giving a non-exhaustive list of named industries. However, the coverage scope of CII under the Draft Regulations has clearly been expanded compared to the Cybersecurity Law.

In addition to the seven important industries or areas listed in the Cybersecurity Law, the Draft Regulations set forth that information infrastructure used in the healthcare, education, environmental protection, national defense, science and technology, large-scale equipment, chemical, food and medicine and news industries, as well as information infrastructure used to provide large public information network services such as cloud computing and big data services should also be regarded as CII. Specifically, CII operators include:

- i. Government organizations and energy, finance, transportation, water resources, healthcare, education, social security, environmental protection and public utility industry units;
- ii. Information networks such as telecommunications networks, radio and television networks and the Internet, as well as units providing cloud computing, big data and other large public information network services;
- iii. Scientific research and production units in the industries of national defense, science and technology, large-scale equipment, chemicals and food and drugs, etc.;
- iv. News units such as radio stations, television stations, news agencies, etc.;

v. Other key units.

In addition to industries and sectors listed above, Article 19 of the Draft Regulations stipulate that CAC and other regulatory departments will later jointly formulate and promulgate the CII identification guidelines, according to which the regulatory or supervision departments of various industries identify CIIs in their respective sectors and will report such findings.

Although further detailed rules such as the identification guidelines have not yet been promulgated, enterprises in the industries and sectors listed in the Draft Regulations should be sufficiently aware of developments in this area and make advance preparations. Currently, we recommend such enterprises to preliminarily determine whether their business may be regarded as a CII by referring to the *National Network Security Inspection and Operation Guidelines*, promulgated in June 2016, through considering the full nature of industries to which their business belongs, the level of dependence on the network facilities or information systems, and the influence of security risks related to the network facilities or information systems that they operate, which are assessed on a "qualitative + quantitative" basis.

c. Strengthened obligations and accountability mechanisms

In addition to the security protection obligations applicable to general network operators and CII operators as provided in the Cybersecurity Law, the Draft Regulations further clarify the obligations and responsibilities of relevant natural persons:

- i. Clarifies that the person in charge of the CII operator is the primary responsible person for the CII security protection within the unit, and who shall be responsible for establishing and implementing the corresponding security responsibility systems and assumes full responsibility related to enterprise operations (Article 22);
- ii. Appointment of specialist cybersecurity managers (Article 25);
- iii. Professional and technical personnel at key positions are to acquire a license to be employed and should receive cybersecurity education and training at least 3 working days each year (Articles 26 and 27);
- iv. Employees are to receive at least 1 working day of cybersecurity education and training each year (Article 27).

One major characteristic of the Draft Regulations is to significantly strengthen liability of natural persons. Almost all provisions under Chapter 7, "Legal Liability," stipulate that, in case of violations, penalties are to be imposed on both the violating enterprise and the natural persons in charge of the enterprise. This is consistent with the recent regulatory practice of holding the relevant individuals in charge also liable for an enterprise's illegal conduct, especially by stipulating that the persons in charge of CII operators are to be the primarily responsible for CII security protection. Enterprises potentially subject to these rules and their management are advised to

pay sufficient attention to this issue.

In addition, Article 51 of the Draft Regulations also provides associated liability for CII operators, third-party professional service organizations and the relevant departments in cases of severe cybersecurity incidents in which such parties are found to be liable. Thus, if a cybersecurity incident occurs, relevant cybersecurity service organizations and departments may also be subject to legal liability if the incident is caused due to their dereliction of duty, malfeasance or other violations.

d. Product and service outsourcing and CII operations and maintenance subject to stricter requirements

Similar to the Cybersecurity Law, the Draft Regulations categorize network products and services purchased or used by CII into general network products and services and key network equipment and special network security products. CII operators must carry out security supervision of products and services that they purchase or use in accordance with the Cybersecurity Law, the *Network Product and Service Security Review Measures (Trial)* and *Catalogue of Critical Network Equipment and Special Network Security Products (First Batch)* and follow-up catalogues. Specifically, the Draft Regulations require:

- i. Systems and software developed through outsourcing, as well as donated network products are subject to security examinations before being put into use (Article 31);
- ii. Operation and maintenance of CIIs is to be carried out within the territory of China. Reports should be made in advance to the competent department or the supervisory department and the public security department if offshore remote maintenance is determined to be necessary (Article 34);
- iii. "Agencies providing CII-related services, such as security monitoring and evaluation, security threat information issuances such as information regarding system vulnerabilities, computer viruses and network attacks and services of cloud computing and information technology outsourcing" is to conform to specific requirements jointly developed by CAC and the State Council (Article 35).

In particular, the following points require special attention:

- i. the Draft Regulations strengthen regulations over third-party professional service providers by requiring that third-party providers obtain certain qualifications to provide CII-related services, which echoes the third-party liability investigation mechanism as described above;
- ii. based on the CII data localization and export security assessment requirements, the Draft Regulations further stipulate that CIIs are subject to "domestic operation and maintenance," which will undoubtedly have an enormous impact on compliance efforts by multinationals that

engage in cross-border business cooperation and technical support (both within the group and externally).

Advice for enterprises

The Draft Regulations expand the definition of CII and further clarify the management requirements and obligations of CII operators based upon the Cybersecurity Law. However, generally speaking, the Draft Regulations are only a framework document related to CII security protection and a significant number of issues still remain to be refined and clarified.

The promulgation of the Draft Regulations is regarded as an important step for the implementation of CII key and systematic supervision. We expect other CII security protection-related supporting measures and guidelines to be developed and promulgated in the future, including the *Critical Information Infrastructure Identification Guidelines*, provisions related to CII testing and evaluation requirements and procedures, licenses required to be obtained by professional and technical personnel to serve in key cybersecurity positions, and qualifications to be obtained by agencies to provide CII-related services.

However, this does not mean that enterprises can adopt a wait-and-see approach. Instead, relevant enterprises, especially those belonging to the industries and areas specified in the Draft Regulations, should conduct a review and self-examination of their network security and data compliance status as soon as possible in accordance with existing laws, regulations and safety standards, such as the Cybersecurity Law and its supporting documents and documents referenced in the Draft Regulations. The content of such examinations would include reviewing job responsibility management, performance of network security protection obligations, data usage and storage status, as well as the security of purchased network products and services. Where necessary, enterprises should seek assistance from technical, legal and other professionals. In addition, enterprises should also maintain close, active communications with industry regulators and supervisors and closely observe developments in cybersecurity-related policies, especially the latest policy developments related to CII.

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2. Personal Wealth Planning in the Context of Policy Reform (Authors: Han CHEN, Bing XUE, Qihui TANG)

With rapid economic growth in China, wealth planning for high net worth individuals and the demand for establishing family offices have become popular topics in the market. In order to help readers understand the legal issues related to wealth inheritance and planning, we have prepared this article to discuss the reforms in foreign exchange administration and taxation policies that have

been undertaken in recent years. This article is part of a series to be written on the topic of wealth management in China.

Foreign exchange administration and tax compliance policies affecting personal identity planning

When discussing issues involving personal identity planning, we believe that you may be somewhat aware of reforms to the foreign exchange and tax administration systems in China in recent years. We have prepared a brief introduction to these policies as follows:

a. Recent personal foreign exchange administration policies

- i. On 31 December 2015, the State Administration of Foreign Exchange (“SAFE”) issued the *Circular on Further Improving the Administration of Individual Foreign Exchange* (Hui Fa [2015] No. 49), which clearly stipulates that “individuals shall observe relevant regulations in respect of the administration of individual foreign exchange and **are not allowed to evade quota and authenticity management in a split way**. If doing so, these individuals will be put on a watch list by the SAFE and its branches and sub-branches (foreign exchange authorities).”
- ii. In 2016, UnionPay International issued the *Compliance Guidelines for Overseas Insurance Companies to Accept Domestic UnionPay Card Payments* (the “**Guidelines**”), which reaffirmed the relevant regulatory requirements and business rules, and ensured the compliant use of **domestic UnionPay cards overseas**. The Guidelines are currently implemented on a trial basis in Hong Kong and apply to foreign insurance companies’ acceptance of domestic UnionPay card payments made through all payment channels, such as POS terminals, the Internet and mobile payments.

The main content of the Guidelines include:

- (i) Domestic residents may use UnionPay cards to pay for ordinary insurance products overseas, such as accident and sickness-related travel insurance; **the purchase of other insurance products is strictly prohibited to be paid for with UnionPay cards**.
 - (ii) Strict implementation of the foreign exchange policy requiring that **single UnionPay card transactions settled with a foreign insurance company shall not exceed the USD 5,000 or an equivalent amount in other foreign currency limitation**.
 - (iii) Strengthening of insurance product administrative requirements for offshore payees, including assigning an accurate business category code to insurance companies, **enhancing training and exercising abnormal transaction monitoring** and strengthening inspections of insurance companies, etc.
- iii. On March 30, 2017, SAFE issued the *Announcement of the SAFE General Affairs Department on Typical Cases of Enterprises and Individuals Violating Foreign Exchange*

Regulations, among which four cases are "cases of individuals violating foreign exchange regulations," which account for half of all the reported cases. The exceptionally high ratio of personal foreign exchange violations reflects that individuals have become a focus of foreign exchange compliance administration.

- iv. On May 26, 2017, SAFE issued its *Circular on the Reporting of the Information on Overseas Bank Card Transactions by Financial Institutions* (Hui Fa [2017] No. 15), which stipulates that from September 1, 2017, domestic card issuers must report offshore transaction information occurring via domestic bank cards with respect to all cash withdrawal transactions and **each consumption transaction that exceeds RMB 1,000 yuan**.

Han Kun Note: The four documents analyzed above outline the framework for personal foreign exchange administration from the perspective, respectively, of exercising real-time quantitative monitoring over foreign exchange quotas by the foreign exchange administration authorities, restricting payment channels for the purchase of offshore investment-oriented insurance, explaining typical cases of individual foreign exchange violations and strengthening administration over the collection of consumption information via the use of bank cards overseas. From the above, it is apparent that the cross-border capital flows of PRC residents are still subject to stringent foreign exchange controls. Therefore, individuals should fully consider the issue of foreign exchange compliance when making personal wealth plans and arranging their cross-border assets.

b. Proposed personal income tax adjustments and income monitoring

- i. In 2016, the State Council issued the *Implementing Opinions of the State Council on Incentivizing Major Social Groups to Raise the Income of Urban and Rural Residents* (Guo Fa [2016] No. 56), which provide for "further giving play to the role of taxation in adjusting income distribution. Perfecting the tax system, including individual income tax, **gradually establishing an individual income tax system combining comprehensive types with classified types**, further reducing the tax burden of middle-income earners or below, giving play to the function of income adjustment, and **appropriately intensifying tax adjustments for high-income earners**. Perfecting tax policies for encouraging the repayment to society and poverty alleviation." In addition, the Opinions also set forth to "establish an information system for personal income and property. On the premise of ensuring information security and standardized utilization, **to collect the information on the personal income and property of residents and non-residents** via multiple channels and at multiple levels, and innovate methods and measures for income monitoring by using big data, cloud computing and other technologies, thus enhancing the level of monitoring of residents' income information."
- ii. At a **press conference** held during the 2017 sessions of the National People's Congress and the Chinese People's Political Consultative Conference, **Xiao Jie**, head of the Ministry

of Finance, considered that the basic direction of personal income tax reform is to levy taxes on certain income items **based upon the cumulative amounts of such income on yearly basis**, such as wages and salaries, labor remuneration, royalties, etc., and that it is appropriate to expand the list of special deduction items for household living expenses.

Han Kun Note: In recent years, there have been outspoken voices calling for changes to China's personal income tax administration system, we also look forward to strategic reforms that may occur to the current personal income tax system. As individual income taxpayers under the current PRC personal income tax system, PRC citizens are obligated to file tax returns with respect to their worldwide income to the PRC taxation authorities. Although all existing tax treaties or arrangements entered into by the PRC government set forth mechanisms for the avoidance of double taxation, the statutory obligation of PRC residents to file tax returns, particularly declarations relating to their offshore earnings and taxable income should be an of issue of interest for high net worth individuals.

c. CRS implemented in China – tax-related information exchange imposes new requirements

- i. In September 2014, the PRC government committed to implement the *Standard for Automatic Exchange of Financial Account Information in Tax Matters*.
- ii. In December 2015, the China signed the *Multilateral Competent Authority Agreement on the Automatic Exchange of Financial Account Information*.
- iii. On May 19, 2017, the State Administration of Taxation, Ministry of Finance and the “one bank and three commissions” (PBOC, CBRC, CSRC and CIRC) jointly issued the official version of the *Administrative Measures on Due Diligence of Tax-Related Information for Non-resident Financial Accounts* (formally implemented on July 1, 2017), which marks implementation in China of the "common reporting standards" (CRS) related to the automatic exchange of global financial account information.

Han Kun Note: From July 1, 2017, financial institutions established in China are required to conduct due diligence on personal and institutional accounts opened at the institution, which is the policy promulgated by the PRC government to echo the requirement of tax-related cross-border information exchanges. PRC residents should pay sufficient attention to global taxation and foreign exchange compliance related to their offshore financial accounts. High net worth individuals may face tax compliance pressure once their overseas account information is reported to the PRC taxation authorities.

d. New developments in public welfare donations and charity legislation

- i. On April 20, 2016, the Ministry of Finance and the State Administration of Taxation promulgated the *Notice on Issues related to Enterprise Income Tax Policy for Enterprises*

Making Public Welfare Donations with Equities (Cai Shui [2016] No. 45), which improved the tax preference policies for public donations made with corporate equities.

- ii. On September 1, 2016, the *Charity Law of the People's Republic of China* was formally implemented.

Han Kun Note: Throughout the international market, charitable donations are generally considered by ultra-high net worth families to be one of the best tools for estate tax planning. The Charity Law serves as guidance for individuals and families with respect to their charity practices and also results in new discussions regarding whether an estate tax will be officially adopted in China.

To sum up, as foreign exchange and tax regulation policies improve, the income and asset information of PRC residents will be further disclosed to the government (tax and other regulatory authorities), which is consistent with global practice. From the government's perspective, sufficient information is the basic premise for developing a reasonable taxation system. However, such information disclosure means individuals will no longer be able to make taxation planning by virtue of information asymmetry. High net worth individuals will also face more compliance pressure related to family wealth management.

Key issues regarding nationality and personal wealth and identity planning

Over the years, the changing one's nationality has been a key issue for high net worth individuals in their personal wealth and identity planning. Based on PRC laws and regulations, we have provided a brief outline of compliance issues related to changing nationality for personal wealth and identity planning.

a. China does not recognize dual nationality status for PRC citizens

According to the *Nationality Law of the People's Republic of China*, the PRC government does not recognize dual nationality for PRC nationals. Any PRC national who has settled abroad and who has been naturalized or who has obtained a foreign nationality of his own free will automatically loses his PRC citizenship status. Thus, a PRC citizen will automatically lose his or her PRC citizenship upon becoming a foreign national, without the necessity to go through procedures in order to abandon his or her PRC citizenship. The person's household and identity registrations will be cancelled as they are no longer have a legitimate basis.

In reality, however, the regulatory authorities have not promulgated an effective system for the verification, enforcement and punishment of violations in connection with household registrations. If a person who has obtained a foreign nationality does not actively apply to the public security bureau to cancel his or her household registration in China, he can continue to use his PRC identity card and his household registration will continue to be valid, thus enabling a de facto "dual national" status.

b. New developments in identification administrative policy

On January 29, 2017, the Ministry of Public Security promulgated the *Notice on Relevant Matters related to the Decision on the Preservation of Foreigners' Fingerprints and other Human Body Identification Information at Border Entry Examination* (the “**Notice**”), which stipulates that from 2017, PRC immigration departments will collect the fingerprints of foreigners who enter the country at the ports of entry nationwide, except for diplomats, foreign officials and their delegations, persons any of whose 10 fingerprints cannot be preserved and persons exempted for fingerprinting in accordance with bilateral agreements or reciprocity arrangements entered into by the PRC government. Although this provision does not expressly target “dual nationals,” the public security department can still determine whether persons holding a foreign passport have a valid PRC household registration through fingerprint tracing, because PRC citizens’ household registrations are connected to their identity cards, which includes fingerprint information (fingerprinting was a new item included in the *Citizens’ Identity Card Law of China (Revised in 2011)*). Therefore, these “dual nationals” can now be easily identified through these technical means since fingerprint information collection is mandatory to apply for or renew identity cards.

Although no punishment measures are provided under PRC law for persons who fail to voluntarily cancel their household registrations upon obtaining a foreign nationality, the *Announcement of the Ministry of Public Security on Means of Reporting and Complaining of Household Registration Violations (Suspected Violation) to the Ministry of Public Security and Provincial Public Security Organs*, promulgated by the Ministry of Public Security in 2014, stipulates that for “confirmed household registration violations” such as failing to invalidate a PRC household registration “upon death or obtaining a foreign nationality” will be subject to “severe punishment by public security organs according to law.” Thus, according to this Announcement, public security departments are able to force or indirectly cause “dual nationals” to cancel their household registration and identity cards in mainland China.

The *Personal Tax Residency Status Statement Document (Sample)* attached to the *Administrative Measures on Due Diligence of Tax-Related Information for the Financial Accounts of Non-Residents* clearly provides that “PRC tax residents” refers to individuals that have domicile in China, or those who have no domicile in China but reside in China for more than one year. Individuals who have domicile in China refers to persons habitually residing in China due to household registration, family or economic factors. Once an individual has his household registration canceled, it becomes difficult to prove that such a person has a domicile in China, and he would be very likely to lose his PRC tax residency status. In such cases, it is possible that an individual with dual tax residency status could instead have a single tax residence. The “dual national” status that has long been sought after in the market may not be enough to avoid CRS scrutiny in the future, and the outlook no longer appears so optimistic for PRC tax residents.

Han Kun Note: As the technical means that regulatory authorities use to verify household registrations and nationality gradually improve, the personal identity and tax residency status of PRC residents will become more transparent, especially for those who have obtained a foreign

nationality.

c. Key issues related to emigration and identity planning

Individuals who have become “dual nationals” who are then made to terminate their PRC citizenship without any advance preparations will encounter significant obstacles in the subsequent sales, inheritance and other changes in the ownership of assets, and the handling of banking matters (such as real estate, corporate equity, bank accounts, securities accounts, etc.) that are registered under such individuals’ PRC household registrations or identity cards.

For example, if a real estate owner acquires a foreign nationality and has her PRC citizenship cancelled, the real estate registered under the name of that individual based on her PRC citizenship can only be transferred or inherited after the original property ownership certificate for the real estate is amended by changing the owner’s identity information and verifying the individual’s new identity. According to the requirements published on the official website of the Beijing Municipal Housing and Urban Construction Committee, the real estate owner would need to provide a certificate and statement certified by a PRC embassy (consulate) and confirmed by a foreign embassy (consulate) in China, or the certification materials issued by the PRC public security organs for amending the real estate owner’s identity information registered on the property certificate. Thus, if the real estate owner dies, her successor would go through a tedious and lengthy process to prepare the above certification materials in order to inherit the real estate.

Han Kun Note: Any individual who has changed their citizenship should promptly obtain a *Same Person / Same Status Declaration Notarization* or *Naturalization Confirmation / Declaration Notarization*, so as to avoid being unable to verify his or her original PRC citizenship for the disposition of property registered under the individual’s original PRC citizenship status after cancellation. Currently, these notarizations are recognized by the relevant government departments and banks.

d. Other issues of interest related to emigration

In addition to personal and family considerations, tax consequences are also a factor with respect to emigration planning. Tax consequences are also a primary factor with respect to identity planning. In order to achieve compliance under PRC law, we remind high net worth individuals to pay special attention to the following issues related to identity planning:

- i. When choosing an emigration destination, tax burdens and tax transparency issues should be fully considered in addition to the educational environment and development opportunities.
- ii. Emigration planning, especially for family members with substantial assets, should comprehensively compare the advantages and disadvantages of permanent residence status versus citizenship status.

- iii. Comprehensively verify sources of income and the allocation of major assets; comprehensively assess the tax residency status of the individual based on the specific sources of his or her income and the long-term or continuing residence of that individual.
- iv. In planning for the inheritance of familial assets, the tax burden and tax transparency of the locations where the assets are situated should also be considered. At the same time, attention should also be paid to status planning for family members.

Asset and tax planning for high net worth individuals is a comprehensive issue that takes a systematic approach. We will continue in future articles to present a wide-ranging analysis of relevant legal compliance and other matters, but we also look forward to hearing from you about any questions or concerns you may have on this topic. If you have any questions, please feel free to contact us.

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Important Announcement

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