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EDITOR: BERNARD DEWIT
MANAGING EDITOR: MIN YAN
ADVISOR: LISE MERKEN, AUDREY FÉLIX
LAYOUT: GELUCK-SUYKENS / PRINTING: XCEL7

ADDRESS OF BCECC

AVENUE LOUISE - LOUIZALAAN 279 B 287.2
1050 BRUSSELS
T: +32(0)2 345 25 54 / F: +32(0)2 649 04 39
M: INFO@BCECC.BE | WWW.BCECC.BE

比中经贸委员会 通讯

A PUBLICATION OF THE BELGIAN-CHINESE
ECONOMIC AND COMMERCIAL COUNCIL

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In Chinese astrology a Year of the Horse is considered a fortunate 12 months that brings with it luck and good things.

The year got off to an auspicious start with the success of the Chamber's reception at the Egmont Palace in Brussels on February 12. Once again more than 450 people attended, an indication of the support our Chamber enjoys.

Ambassador Liao and Deputy Prime Minister De Croo both underlined the growth in bilateral trade between Belgium and China, with Mr De Croo detailing some of the new challenges China is facing and explaining how Belgian companies could play a role in helping the country to find solutions to these challenges.

The Chinese economy is changing. A study by the Economist Intelligence Unit published in this issue shows that investment-driven economic expansion supported by easy access to credit will no longer be supported by the central government to the same extent that it has in the past. The shift in economic priorities will take place gradually.

China, however, remains a land of opportunities for our companies. To help businesses secure their investments a new Belgium-China Income Tax Treaty has come into force and one of its main aims is to avoid double taxation for our companies. You will find more details inside.



Foreword 序言

BERNARD DEWIT, CHAIRMAN OF BCECC
比中经贸委员会主席 德威特

在中国占星术中，传统马年被看作是能带来好运好事之幸运年。

中国年伊始，本商会于2月12日在布鲁塞尔埃格蒙特宫成功举办了新年招待会，无疑是一个良好的开端。450余人出席了活动，可见他们对商会的大力支持。

中国驻比利时王国大使廖力强和比利时联邦政府副首相德科罗在致辞中都强调了比中两国双边贸易和投资的增长。

德科罗副首相详细阐述了中国正面临的一些新挑战，并指出比利时公司能够在帮助中国应对这些挑战中发挥角色作用。

在中国新一届政府领导下，其经济发展正在发生变化。本期中，经济学人信息部的一项调研结果显示，通过信贷投资来驱动经济增长将不再像过去那样得到中央政府的支持。经济优先事项中的变化将逐步显现。

Although no economic mission led by a member of the Belgian Royal Family will visit China this year, a number of important regional and sector missions will be going ahead.

These missions provide our companies, particularly small and medium sized businesses, with a unique opportunity to identify new markets or to improve their business relations within China.

Our Chamber will keep you informed about future missions.

This newsletter will be published just before the arrival of President XI Jinping in Belgium for a three-day visit, the first State visit by a Chinese president for 27 years. The President's stay underlines the fact that bilateral relations between our two countries are excellent, and can only have a positive impact on business and trade relations.

Allow me, therefore, to greet President XI with the words: "Welcome Mister President, enjoy your stay and bring more Chinese investors to the centre of Europe!" ■

Bernard Dewit
Chairman

然而，中国对我们的公司企业来说仍然是一个充满机遇的市场。为帮助企业安全投资，比利时 - 中国新双边税收协定已经正式施行。该协定的一个主要目标是避免我们公司的双重征税。从文章中，您可以了解更多的细节内容。

尽管今年尚未有比利时王室成员率领的经贸代表团访问中国，但由地方政府组织的产业代表团将分别考察中国。这些考察访问为我们的公司 - 尤其是中小型企业 - 提供了一个发现新市场或提高在中国贸易合作的独特机会。

本商会将继续向大家通报未来的访华考察活动。

本期《通讯》出版之时，正值中国国家主席习近平来比利时三天访问的前夕。这是27年来中国国家主席首次对比利时进行国事访问。这体现了我们两国之间卓越的双边关系，此次访问还将对两国商业和贸易关系产生积极的影响。

藉此，请允许我向习主席表达最诚挚的欢迎，愿主席先生在比逗留愉快并带来更多的中国投资者前来欧洲的心脏 - 比利时！■

德威特
比中经贸委员会主席

It is easier for east
to meet west
if your guide knows
his way around



For more information

Coen Ysebaert

Tax Partner
Head Chinese Services Group Belgium
Tel + 32 9 393 75 36
Mob + 32 495 59 49 60
Fax + 32 9 393 75 01
cysebaert@deloitte.com

Koen De Ridder

Head European Desk Greater China
Tel + 86 21 6141 2691
Mob + 86 135 7012 8870
Fax + 86 21 6335 0003
kderidder@deloitte.com.cn

www.deloitte.be

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[1] Chinese and Belgian Investments are Always Dynamic

比中双向投资日趋活跃



On February 12 more than 450 people gathered for the Belgian-Chinese Economic and Commercial Council's Chinese New Year of the Horse celebration at the magnificent Egmont Palace in Brussels. Belgian and Chinese guests from all sectors took part in this festive event which was held in the presence of H.E. Mr Liao Liqiang, Ambassador of the People's Republic of China to Belgium, and Mr Alexander De Croo, Deputy Prime Minister and Minister of Pensions.

Mr Bernard Dewit, Chairman of the BCECC hosted the reception and welcomed the guests. Addresses by Ambassador Liao and Mr Alexander De Croo followed.

Ambassador Liao described the success of Belgian and Chinese economic and trade relations in the Year of the Snake. He said: "Bilateral trade showed significant results last year. This amounted to \$US 25.4 billion in 2013, the third highest of its kind... Investments in both directions are always dynamic. The

2月12日, 比中商会在布鲁塞尔埃格蒙宫举行了2014年中国马年春节招待会。中国驻比利时王国大使廖力强、比利时联邦政府副首相及国民养老金大臣德科罗以及比中各界人士450多人一同出席了招待会。

比中商会主席德威特主持了招待会, 廖力强大使、德科罗副首相在招待会上先后致辞。

廖力强大使在致辞中首先说: "刚刚过去的蛇年是中比关系长足发展的一年。2013年双边贸易达254亿美元。(…)双向投资日趋活跃。英博啤酒在华市场份额超过13%, 苏威集团在华已建设了22个生产和研发基地, 优时比、索那卡等企业在华业务蓬勃发展。中国企业来比投资加速增长。吉利控股的沃尔沃轿车根特总装厂产量占比利时全国轿车产量的一半。华为和中兴公司成为比利时主要通信设备供应商。中海运、上港集团参股泽布鲁日APM码头, 工商银行、中国银行布鲁塞尔分行积极开拓业务。中比合作内涵更加丰富, 涌现出众多新增长点。玛蒂尔德王后率团出席了香港设计周和深港



Inbev Group holds 13% of the Chinese beer market; Solvay built 22 bases for production and research; and UCB and Sonaca saw their sales grow strongly in China. Chinese investments in Belgium also accelerated. Production by the Volvo Geely Group's plant in Gent represents half of Belgium's total car production. Huawei and ZTE have become major suppliers of telecommunications equipment in Belgium. China Shipping and Shanghai International Port Group entered the capital of APM Port of Zeebrugge. The branches of the Industrial and Commercial Bank and the Bank of China in Brussels are actively seeking to develop. Cooperation has been enhanced with the emergence of many new growth poles. H.R.H. Queen Mathilde led a delegation to Business of Design Week 2013 in Hong Kong last December and to the Bi-City Biennale of Urbanism / Architecture Exhibition. Representatives of Chinese high-tech companies such as ZhongGuanCun and the Qingdao Development area have also set up in Belgium."

In his speech the Ambassador estimated that a prosperous China with its depth of reforms would make a large positive impact on the world by creating more opportunities such as:

- Opportunities in the market. In 2013 Chinese bought 21 million cars, more than a quarter of global automotive sales. Chinese imports approached two trillion US dollars. In the next five years China would import goods worth a total of more than \$US 10,000 billion.

城市建筑展；中关村、青岛开发区等中国高科技企业在比设立办事处。”

廖大使在讲话中还概述了日益繁荣的中国将对世界带来更多的“中国机遇”。他说，一是市场机遇。2013年，中国人购买了2100万辆汽车，超过全球汽车销量的四分之一。中国进口额接近2万亿美元，今后5年还将进口超过10万亿美元商品；二是投资机遇。2013年，中国企业对外直接投资超过900亿美元，新一轮改革将推动中国对外投资迈入新阶段；三是增长机遇。据推算，作为规模超过9万亿美元的经济体，中国保持7%的增长率，将拉动全球经济增长的一个百分点。

最后，廖大使还表示，2014年将是中比关系展现更加美好前景的一年。两国高层交往有望达到新的历史高度，为两国关系未来发展指引方向。代表中国人民对比利时人民深情厚谊的一对大熊猫来到比利时安家，中国文化中心有望年内在布鲁塞尔落成。在经贸领域，中比经济互补性强，发展需求高度契合，前景广阔。

德卡罗副首相在致辞中表示十分高兴与中比工商界人士共庆中国马年春节。他强调，近些年中比关系发展良好，尤其在经贸关系方面，比利时是欧洲国家同中国开展双边合作最活跃的国家之一。



- Opportunities for investment. In 2013 direct investment by Chinese enterprises abroad exceeded \$US 90 billion. The new round of reforms would bring Chinese investment abroad into a new phase.
- Opportunities for growth. According to calculations the fact that China, as an economic entity whose size exceeds \$US 9000 billion, would maintain growth of 7% would lead global growth of one percentage point.

"This year, 2014, will be a year in which China-Belgium relations will see more good prospects for development. High-level visits between the two countries will reach a new historic high. Symbolising the friendship of the Chinese people and the Belgians, a pair of giant pandas will soon live in Belgium. The Chinese Cultural Centre will open its doors in Brussels probably later this year. In the economic and trade field, the Chinese and Belgian economies are highly complementary with similar demands and broad prospects for development ahead of them," the Ambassador concluded.

Mr De Croo noted it had been emphasised that relations between the two countries were good and had actually developed quite consistently between 2008 and 2013, particularly commercial relationships. Belgium was one of the first countries in Europe to have a very intense commercial relationship with China.

He said: "The new economy has new challenges and those new challenges that we also have in Belgium. One challenge is of ageing, which is actually going on at a much faster pace in China than it is in Belgium, but in a few years we will be in the same situation... I had the occasion to discuss this in detail with the Chinese minister when he visited Belgium and I think we have a lot of things we can share. The second challenge the Chinese Economy is facing is the impact of very rapid growth from an ecological dimension. This is something that our Belgian economy has some expertise in. We have a lot of companies involved in the ecological creation of energy, in dealing with the ecological aspects of a growing economy, and I'm very happy to see that a lot of Belgian companies have been able to operate in China. At the same time, in Belgium, many things have changed. We have carried out reforms in our labour market, reforms in our pension programmes, reforms in the judicial system, reforms in migration. We have not, however, changed everything in Belgium. One of the things that will not change in Belgium is the new interest deduction, because we thought it was actually important to give our business leaders the opportunity to maintain a low level of taxes... It is something that has attracted a lot of Chinese investment in Belgium."

After their addresses Ambassador Liao Liqiang and Mr De Croo mingled with the guests. ■ (By Min Yan)



他认为：“新经济面临新的挑战，中比两国都需要共同应对这些新挑战。人口老龄化是挑战之一，目前发生在中国社会的人口老龄化速度比利比来得快，但在未来几年，我们国家也将面临同样的问题。中国经济面临的第二个挑战是快速的经济增长给生态领域带来的巨大影响。比利时企业在该领域拥有一定的专业知识和技能。许多比利时公司在生态能源和技术创新方面十分优秀，擅长处理经济增长中出现的生态问题，我很高兴看到已有不少比利时公司在中国建立了合作业务。同时，从比利时而言，我们国家在许多方面也发生了变化，我们在劳动力市场、退休金计划、行政管辖制度、移民等方面都进行了改革。然而，有一点没有改变的是利息扣税制，因为它使我们公司领导得以保持企业低税率水平，继续实施这一机制对比利时来说十分重要，它使我们国家更具有吸引力。”

致辞后，廖力强大使、德科罗副首相与出席招待会的嘉宾们进行了广泛交流。■（每文）



1. Mr. Bernard Dewit, Chairman BCECC hosted the reception / 比中商会主席德威特主持招待会
2. H.E. Liao Liqiang, Ambassador of P.R. China to Belgium addressed the audience / 廖力强大使在招待会上致辞
3. Mr. Alexander De Croo, Deputy Prime Minister and Minister of Pensions / 比利时联邦政府副首相及国民养老金大臣德科罗在招待会上致辞
4. Speeches guest of honours: (from left to right) Ambassador Liao Liqiang, Mr. Alexander De Croo, and Mr. Bernard Dewit / （从左到右）廖力强大使、德科罗副首相和德威特主席
- 5 -14. The Chinese Year of the Horse celebration at the Egmont Palace in Brussels / 在布鲁塞尔埃格蒙宫举行的中国马年春节招待会

(Copyrights: Eric Van Eemeren)

[2] China: Modest Expectations

中国：较为保守的增长预期

After most provinces missed their economic growth targets in 2013, many have released more modest goals for 2014. They reflect a new reality for local planners: investment-driven economic expansion, supported by easy access to credit, will no longer be supported by the central government to the same extent as in the past. Even so, the cuts made to provincial growth targets for this year have not been drastic, suggesting that a shift in economic priorities is likely to take place only gradually.

For the past few years, the national government has said that it wants to move towards a more "sustainable" rate of economic expansion. In 2012 the then premier, Wen Jiabao, declared that China's real GDP growth target for that year would be lowered to 7.5%, below the 8% threshold set for each year since 2005. There is speculation that a new, lower real GDP growth target of 7% for 2014 will be unveiled in March at the National People's Congress (China's largely rubber-stamp legislature). The annual growth target set by the central authorities offers a signal to provincial governments about how they should manage their economies.

Taking heed

Provincial planners appear to have taken some heed of the words emanating from the centre. Most provinces continued to strive for double-digit growth, but targets have been lowered. In 2012 28 of China's 31 provincial-level administrations lowered their growth targets from the previous year; 24 provinces did the same again in 2013. Lower growth targets have generally translated into practice. Weighted provincial real GDP growth was 10.2% in 2012, according to calculations by The Economist Intelligence Unit, compared with 11.8% in 2011. In 2013 expansion is likely to have slipped under 10%. (There is typically a 2-percentage-point discrepancy between national growth rates and the provincial aggregate rate.)

The targets so far issued for 2014 confirm a downward trend in growth expectations. Of the 29 provinces to have reported their targets for the year, 22 have issued more conservative goals, with six offering the same growth target as in 2013. The outlier is southern Guangdong province, which has raised its economic growth target to 8.5% in 2014, from 8% last year. That may reflect its confidence in a stronger export performance this year.

Only 14 provinces have so far stated that they will post double-digit economic growth in 2014, compared with 24 last year. Even those provinces aiming to grow at this rate have set targets around the 10-11% mark, below the 12-15% range typically adopted in recent years. The deepest cut was taken by north-eastern Jilin province, which has set a target of 8% real GDP growth in 2014, compared with a projection of 12% in 2013. Inner Mongolia, Heilongjiang and Ningxia have each reduced their growth targets by 2-3 percentage points.



中国大多数省份在没有实现2013年的经济增长目标后，许多省份发布了2014年较为保守的经济增长目标。这反映了地方规划的一个新现实：通过信贷投资来驱动经济增长将不再像过去那样得到中央政府的同等支持。虽然如此，今年各省份发布非大幅度的增长目标则表明了经济的一个重要转变很可能是渐进地发展。

在过去的几年中，中央政府曾表示希望迈向一个更加“可持续”的经济增长速度。2012年，时任总理温家宝宣布中国的国内生产总值年增长目标实际为7.5%，低于2005年以来设定的年增长8%这个门槛。有人猜测，2014年7%这个较低的国内生产总值增长目标将在三月份的全国人民代表大会上宣布。由中央主管机关设定的年增长目标为全国省级政府如何管理其经济提供了一个明确的信号。

谨慎增长

省级规划者似乎从中央发出的指示中已经采取了一定的谨慎态度。大多数省份继续争取两位数的增长率，但目标已经下调。2012年，中国31个省份中有28个省份较上一年下调了他们的增长目标；2013年，24个省份也同样这么做了。较低的增长目标一般都能够付诸实现。根据经济学人信息部的计算，2012年省份GDP的实际增长率为10.2%，而2011年为11.8%。2013年，增长率很可能下滑，低于10%。

截至目前，2014年发布的目标确定了经济增长预期的下降趋势。29个省份发布了今年的目标，其中22个省份颁布的目标较为保守，6个省份提出了与2013年相同的增长率。离群的是南部广东省上调了2014年的经济增长目标至8.5%，而去年为8%。这可能反映了该省对今年出口贸易的信心增强。

至今只有14个省份表示在2014年将设定两位数的经济增长率（去年有24个省份）。即使这些省份将增长目标设定在10-11%左右，也还是低于近几年的12-15%。最明显的是东北吉林省，2014年设定的GDP实际增长目标是8%，而2013年的增长预期为12%。内蒙古、黑龙江、宁夏也都分别对增长目标下调了2-3个百分点。

Provincial growth targets / 省份、直辖市增长目标	2013	2014
Guizhou / 贵州	14.0%	12.5%
Tibet / 西藏	12.0%	12.0%
Shaanxi / 陕西	12.5%	11.0%
Tianjin / 天津	12.0%	11.0%
Chongqing / 重庆	12.0%	11.0%
Yunnan / 云南	12.0%	11.0%
Xinjiang / 新疆	11.0%	11.0%
Gansu / 甘肃	12.0%	11.0%
Fujian / 福建	11.0%	10.5%
Qinghai / 青海	12.0%	10.5%
Hubei / 湖北	10.0%	10.0%
Jiangxi / 江西	10.0%	10.0%
Guangxi / 广西	11.0%	10.0%
Ningxia / 宁夏	12.0%	10.0%
Anhui / 安徽	10.0%	9.5%
Jiangsu / 江苏	10.0%	9.0%
Shandong / 山东	9.5%	9.0%
Henan / 河南	10.0%	9.0%
Liaoning / 辽宁	9.5%	9.0%
Sichuan / 四川	11.0%	9.0%
Inner Mongolia / 内蒙古	12.0%	9.0%
Shanxi / 山西	10.0%	9.0%
Guangdong / 广东	8.0%	8.5%
Heilongjiang / 黑龙江	11.0%	8.5%
Hebei / 河北	9.0%	8.0%
Jilin / 吉林	12.0%	8.0%
Zhejiang / 浙江	Above 8%	Around 8%
Shanghai / 上海	7.5%	7.5%
Beijing / 北京	8.0%	7.5%
Hunan / 湖南	n/a	n/a
Hainan / 海南	Above 10%	n/a

Sources: The Economist Intelligence Unit; local media / 来源: 经济学人信息及中国地方媒体

Investment still king

But old habits will be hard to break. Officials fear that a sudden easing in investment growth will result in the loss of jobs and a rise in social instability. Moreover, provinces face intense pressure to compete against their neighbours for investment in favoured industries. Local leaders are being pushed to haul their economies up the value-added chain, which remains a priority for central planners, and fostering higher-technology sectors is seen as the best way to achieve this. As a result, money will continue to be poured into industrial parks, infrastructure and incentives to help to secure these projects, which is probably why GDP targets have not been cut more drastically.

A telling indication of the priorities of local governments has come from the publication alongside GDP growth targets of those for personal disposable income. In some provinces, the reductions in income growth targets were much larger than those for GDP. Gansu and Sichuan each cut their growth target for urban disposable income per head in 2014 by 4 percentage points compared with the previous year, while their economic expansion targets

坚持以投资为主

然而, 老习惯总是很难被打破的。官员们担心突然放松投资增长将导致就业机会的丧失和社会不稳定的上升。此外, 各省都面临巨大的压力, 以竞争邻省在优先产业的投资。地方领导人必须在增值链方面拉动本省经济, 因为这始终是中央规划师的优先事项, 且促进高技术产业发展被看作是实现这一目标的最佳途径。因此, 资金将继续投入在工业园区、基础设施和激励机制, 以帮助并确保这些项目的实施, 这可能就是为什么GDP目标并没有更多被削减的因素。

从一份出版物中可以看到, 地方政府的优先事项中, 除国内生产总值的增长目标外, 也涉及到个人可支配收入的增长目标。在一些省份, 收入增长目标的下调远远高于国内生产总值: 甘肃和四川较上年相比, 2014年城镇居民人均可支配收入增长下调了4个百分点, 而两省的经济增长目标则分别下调1个和2个百分点。陕西、广西、内蒙古的城镇居民收入增长目标下调了3个百分点。在国家层面, 2013年城市人均可支配收入实际增长落后于GDP的实际增长率, 最新迹象表明, 地



were lowered by just 1 and 2 percentage points respectively. Shaanxi, Guangxi and Inner Mongolia cut urban income growth targets by 3 percentage points. At the national level, real growth in urban disposable income lagged behind real GDP growth in 2013, and the latest targets suggest that local administrations expect it to do so again in 2014. Preparing the public for slowing gains in living standards may prove a pressing issue this year.

Reorienting China's investment-driven economy around private consumption is a top priority for central planners, but the sizeable cuts to income growth targets suggest that progress is likely to be marginal in 2014. Few provinces outside the coastal region of the country boast consumer bases sizeable enough to drive their economies, which remain heavily dependent on investment to deliver growth. Even as the bar is lowered, hurdles remain high. ■

Dated: February 12th 2014

方当局希望在2014年继续这样做。从生活方面而言，让公众准备好放慢收入增长可能是今年的一个紧迫问题。

围绕私人消费的投资驱动型经济的重新调整是中央政府规划师的最优先事项，但收入增长目标的重要削减意味着2014年的进展很可能是微不足道的。除了一些沿海省份外，很少省份拥有足以拉动其经济增长的庞大消费群体，他们仍然严重依赖投资来促进经济增长。尽管栏杆下调了，但障碍仍居高不下。■ (MY)

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[3] The Economic and Commercial office of the Mission of the People's Republic of China to the European Union is committed to promote China-EU economic and trade relations to further develop healthily

中国驻欧盟使团经商参处致力推动中欧经贸关系健康发展

In recent years, the economic and trade relations between China and EU have developed steadily, and became a very important part and a solid foundation of China-EU strategic partnership. Bilateral trade between two of the world's biggest economies underpins a broader strategic partnership in which growing business ties have delivered great benefits to both sides. According to Chinese Customs, the total import and export between China and EU in 2013 was USD 559 billion, going up by 2.1% on a year-on-year basis (similarly hereinafter). Among that, exports amounted from China to EU to USD 339 billion, an increase of 1.1%; imports from EU to China amounted to USD 220 billion, a growth of 3.7%. The EU is China's largest trade partner and the largest export market. China is the EU's largest import resource the second largest trade partner. In 2013, FDI from EU to China amounted to USD 6.52 billion, going up by 21.9%, and FDI from China to EU amounted to USD 3.62 billion, going up by 6.2%. The EU is the fourth utilized FDI resource to China. By the end of 2013, FDI from EU to China accumulatively amounted to more than USD 90 billion, and FDI from China to EU accumulatively amounted to more than USD 35 billion.

To strengthen economic and trade relationship between China and the EU is in line with the common interests of both sides. 2014 will open the second decade of China-EU comprehensive strategic partnership. China attaches great importance to China-EU economic and trade relations, and treat the EU as an extremely important trade and investment partner. As important partners, China and the EU share a responsibility to promote the growth of two-way trade. Both sides are actively implementing the China-EU 2020 strategic agenda for cooperation, steadily advance China-EU negotiations on investment agreements, jointly oppose trade protectionism, and drive China-EU relations to a more magnificent next decade.

The Economic and Commercial office of the Mission of the People's Republic of China to EU plays a role of window, bridges, coordination, radiation and service, to promote understanding and cooperation between governments and industries of both sides. Its main responsibilities include the following.

- Contact European government institutions, industry associations and the community, introduce Chinese trade and investment policy and achievements in economic construction, smoothen the channels linking both sides to expand economic and trade cooperation
 - Follow the EU's economic situation, economic and trade policies and related regulations, research the issues in bilateral economic and trade cooperation, and raise the suggestions on how to develop bilateral or multilateral economic and trade relations between China and EU;
 - Act as a diplomatic channel between China and EU, communicate with the EU institutions on behalf of the Chinese government, take consultations and negotiations with EU institutions on trade disputes and EU's trade and investment barrier measures, and create a favorable external environment for China-EU economic and trade development.
 - Provide services for the enterprises of both side in trade, investment, Foreign labor and technique cooperation
- Its specific activities are related to trade, investment, competition, government procurement, agriculture, intellectual property rights, food safety, product quality, trade friction, trade barriers, and so on.

近年来,在中欧双方共同努力下,中欧经贸关系稳步发展,领域不断扩大,内涵日益丰富,成为中欧战略伙伴关系的重要组成部分和坚实基础。2013年中欧双方贸易额是5591亿美元,同比增长2.1%,其中中国对欧出口3390亿美元,增长1.1%;自欧进口2201亿美元,增长3.7%。欧盟是中国第一大贸易伙伴和第一大进口市场。中国是欧盟第一大进口市场、第二大贸易伙伴。2013年,欧盟28国对华直接投资65.2亿美元,同比增长21.9%。同期,中国对欧盟直接投资36.2亿美元,增加6.2%。欧盟是中国累计第四大实际投资来源地。截至2013年底,欧盟对华累计投资超过900亿美元;中国对欧盟累计直接投资也已经超过了350亿美元。

中欧加强经贸交往符合双方共同利益,进一步扩大合作的潜力巨大、影响深远。2014年将开启中欧全面战略伙伴关系第二个十年,中方高度重视中欧经贸关系,视欧盟为极其重要的贸易和投资伙伴。双方正在抓住机遇,积极落实《中欧合作2020战略规划》,稳步推进中欧投资协定谈判,加强在多边框架下的合作,共同反对贸易保护主义,推动中欧经贸合作和互利共赢,使中欧关系驶向更加波澜壮阔的下一个十年。

中华人民共和国驻欧盟使团经济商务参赞处作为中华人民共和国驻欧盟使团的组成部分,将积极发挥“窗口、桥梁、协调、辐射、服务”的作用,为双方政府和业界增进了解、加强互利合作做出努力。其主要职责包括:联系欧盟经贸机构、行业组织和社会各界,宣传中国经贸方针、政策和经济建设取得的成就,疏通和拓展经贸合作渠道,促进双边经贸关系健康发展;跟踪欧盟经济形势、经贸政策及有关政策法规动向,研究双边经贸合作中的问题,提出发展双边或多边经贸关系的意见和建议;作为代表中国政府与欧盟机构联系的经济外交渠道,承担有关中欧双边经贸事务的联系、沟通和交流工作;就中欧间出现的贸易争端和摩擦、欧方采取的贸易和投资壁垒进行磋商和交涉,为中欧经贸发展创造良好的外部环境;为中欧开展经贸交流与合作提供服务,推动中欧双向沟通 and 交流,为扩大中欧双边贸易、投资、劳务、技术等合作牵线搭桥,为中国有关部门、地方政府、企业和行业组织在欧开展经贸活动以及欧盟企业对华贸易、投资和合作提供咨询和服务。具体业务涉及:贸易、投资、竞争、政府采购、农业、知识产权、食品安全、产品质量、贸易摩擦、贸易壁垒等经贸领域的各个方面。

驻欧盟使团经商参处愿与各界朋友一道,携起手来,共同努力,促进中欧双边经贸关系不断发展。■

The Economic and Commercial office of the Mission of the People's Republic of China to EU is willing to work together with all friends to promote the trade and economic relation between China and EU. Its contact information includes (联系电话:) 0032-(0)2 6404210(tel) and 0032-(0)2 6261769(fax). For more information, please visit (如需获取更多信息,请访问) <http://eu.mofcom.gov.cn/>. ■

[4] The New Belgium-China Income Tax Treaty applicable as of January 2014

比利时-中国新双边税收协定于2014年1月施行

Coen Ysebaert, Partner Deloitte – Head of Chinese Services Group

Coen Ysebaert, 德勤合伙人- 中国业务部主管

Junling Gao, Tax Senior Deloitte – Chinese Services Group

高俊玲, 德勤高级税务咨询 - 中国业务部

The new Belgium-China income tax treaty, which replaced the 1985 Belgium-China treaty, entered into force on 29 December 2013 and is applicable from 2014 onwards. The new treaty ranks amongst China's most beneficial tax treaties, putting Belgium on near par with its other preferred trading partners (such as Hong Kong and Singapore) and can be viewed as a confirmation of Belgium's favourable position in the Asia Pacific region.

Overall, the treaty generally follows the OECD Model Convention and runs parallel with the general direction of recent treaties that China concluded or re-negotiated with European countries in recent years, including the UK, the Netherlands, Switzerland, Finland and Denmark. In this article, we will highlight certain key features of the new treaty and elaborate on its most important aspects.

Lower withholding taxes (WHT)

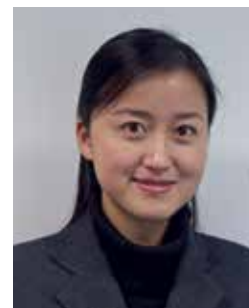
One of the key features of the treaty is the reduction of WHT rate on dividends and royalties.

	China domestic	Belgium domestic	Treaty rate
Dividends	10%	0%/25%	5%/10%
Interest	10%	25%	10%
Royalties	10%	25%	7%

Belgian investors (Belgian resident companies, not partnerships) in China may now benefit from a lower 5% (previously 10%) WHT rate on dividends, provided the Belgian company is the beneficial owner of the dividends and has been directly holding 25% or more of the Chinese company's capital for an uninterrupted period of at least 12 months before the transaction. In all other cases, the maximum withholding tax remains 10%.

Chinese resident companies investing in Belgian corporations may benefit from a full withholding tax exemption under existing Belgian domestic law (subject to certain conditions) in case of dividend distributions, whereby the Chinese recipient is a company and has or will hold a 10% shareholding for an uninterrupted period of one year.

There has also been a reduction from 10% to 7% in the WHT rate on royalties. It implies that Belgium joins a minority group of jurisdictions, such as Hong Kong and Macau, whose tax treaties with China provide for the lower 7% WHT rate for royalties. This is equally an important improvement to the old treaty and may further facilitate the exchange of R&D activities and intellectual property in various transactions between the two countries.



比利时 - 中国新双边税收协定 (以下简称“新协定”)

取代了1985年中比签订的原双边税收协定, 新协定于2013年12月29日生效, 并于2014年起施行。新协定跻身于中国目前所缔结的最优惠税收协定之列, 使比利时处于同中国其他周边优先贸易伙伴(如香港和新加坡)的同等水平, 并可被视为对比利时在亚太地区有利地位的确立。

总体而言, 新协定是依照经合组织的协定范本, 并与最近几年中国与欧洲国家(包括同英国、荷兰、瑞士、芬兰和丹麦)缔结或重新协商的协定大方向保持一致。我们将在本文中着重介绍新协定的一些关键条例, 并阐明其最重要方面。

较低的预提税 (WHT)

新协定的一个主要特点是降低股息和特许权使用费的预提所得税率。

	中国国内	比利时国内	协定税率
股息	10%	0%/25%	5%/10%
利息	10%	25%	10%
特许权使用费	10%	25%	7%

从现在起, 在中国投资的比利时投资者(比利时居民公司, 非合伙企业)可以享受5%这个较低的股息预提所得税率(先前为10%), 其条件是比利时公司应是股息受益所有人, 并至少在交易前12个月内, 持续不间断地直接持有中国公司25%或以上的股权。在所有其他情况下, 股息预提税最高税率维持在10%。

在现有比利时国内法律的框架下(须符合若干条件), 投资比利时公司的中国居民公司在股息分派时可享受股息预提税豁免待遇, 受益方应是中国的一家公司, 并在一年不间断时期内持有或将持有至少10%的股权。



New rules for capital gains on shares

China aims to levy tax on capital gains derived by non-residents from the direct and indirect disposal of shares in a Chinese resident company.

The new treaty includes a standard article on the taxation of share capital gains as adopted in several recently negotiated treaties by China. The treaty now limits China's taxation rights to gains from the disposal of shares in real estate companies², as well as in Chinese non-real estate companies when the Belgian alienator owns (direct or indirect) a shareholding of 25% or more at any time during the 12-month period preceding such alienation.

Capital gains on quoted shares (in non-real estate companies) may benefit from treaty protection if the total of shares alienated during the fiscal year in which the alienation takes place does not exceed 5% of the total quoted shares.

This is the first Chinese tax treaty providing such clause³ and puts Belgian investors in a more favourable tax position as compared with investors from other jurisdictions.

Permanent establishment (PE)

The treaty extends the period requirement for construction activities to constitute a PE from 6 to 12 months. Another significant improvement in the new treaty relates to the time span for a service PE, which changed from 6 months to 183 days. Under the 1985 treaty, Chinese tax authorities tended to interpret the term "6 months" as "6 calendar months" which sometimes led to a situation where one day's presence during a given month was counted as a whole month in determining the 6 months period. The introduction of the 183 days test for services PE is, in this specific consideration, a positive development.

Anti-avoidance

Following China's recent anti-tax avoidance focus, on both a domestic and international level, a specific "limitation on benefits" clause is introduced to deny the preferential treaty rate for dividends, interests and royalties when the main (or one of the

同时, 特许权使用费的预提所得税率也从10%降至7%。这意味着, 比利时被纳入少数国家和地区(如香港和澳门), 这些国家和地区与中国大陆缔结的双边税收协定中规定的特许权使用费的预提所得税率均被降至7%。与原来的双边协定相比, 这同样是一个重要的改进, 它有助于促进中比两国之间在研发业务和各种知识产权方面的交往活动。

有关股权转让资本利得的新规则

中国着重就非居民公司通过直接或间接出售中国居民公司的股权所获得的资本利得征税。

新协定包括了中国在近期几个新谈判的协定中采用的就转让股权实现资本利得征税的标准条款。现在, 新协定将中国的征税权限制于就出售中国不动产公司³股权所实现的资本利得, 以及当比利时转让方在转让前12个月内(直接或间接)持有中国非不动产公司25%或以上的股权时, 中国有权就其获得的资本利得征税。

对于转让上市公司(非不动产公司)股权所实现的资本利得, 若本会计年的股份转让总数不超过总上市股份的5%, 该资本利得可受益于协定的保护。

这是中国提供如此条款³的第一个税收协定, 与来自其他区域的投资者相比较, 这使比利时投资者处于更有利的税收地位。

常设机构 (PE)

该协定将建筑工程型常设机构的时限规定由6个月延长至12个月。新协定的另一个显著改进是将服务型常设机构时限界定由6个月改成183天。根据1985年的协定, 中国税务机关往往把6个月解释为“六个历月”, 有时它会导致如此一种情况: 某个月份的一天被当作一个整月用于计算6个月的时限。由此考虑, 实施183天服务型常设机构时限是一个积极的进步。

main) purpose of an arrangement is to take advantage of the treaty benefits. This specific anti-avoidance rule sits alongside the new catch-all article providing that nothing in the treaty will limit the application of Chinese and Belgian domestic general anti-avoidance rules (GAAR).

Elimination of double taxation

The treaty also contains important changes concerning the elimination of double taxation in Belgium. The Belgian exemption for foreign branch profits does not apply where such profits are derived by a PE in China which exclusively or mainly carries out specific passive income activities (e.g. a finance or royalty branch). Note that, for regulatory reasons, it is generally not possible for foreign investors to operate finance or royalty branches in China.

The new tax treaty provides 100% relief in situations in which double taxation could arise as a result of an investment by a Belgian resident in a Chinese transparent entity (e.g. a Chinese business trust) that is treated as nontransparent for Belgian income tax purposes. Dividends received by a Belgian investor from such an entity are exempt from tax in Belgium, provided the Belgian resident has been taxed in China on income (in proportion to its participation in the entity) that is treated as dividends under Belgian law.

Finally, Dividends received from low-taxed or untaxed Chinese subsidiaries engaged in "the active conduct of a business in China" will be exempted under the conditions and within the limits provided for in Belgian law with the exclusion of the taxation requirement.

Conclusion

The new treaty is very welcome as it provides long awaited improved treaty benefits for Belgian companies with a presence in China. Investors from Belgium and China should evaluate the impact of the treaty on their existing investment and business structure to assess whether the intended tax effectiveness remains sustainable going forward.

Given a lower withholding tax cost on China sourced dividends and royalties, as well as treaty protection for capital gains on quoted shares, the new treaty provides better assurance for taxpayers in view of the stricter approach followed by the Chinese tax authorities when appealing to treaty benefits. ■

反避税

随着最近在国内和国际层面反避税的聚焦，中国针对遏制以享受税收协定的优惠待遇为主要目的或目的之一的交易安排，出台了一项拒绝给予股息、利息和特许权使用费优惠协定税率的“利益限制”条款。这项限制纳税人受益的条款与另一项协定新增的条款立法精神一致，即协定不妨碍和限制中国和比利时国内一般反避税立法的适用。

消除双重征税

新协定还包括消除在比利时双重征税的重要变化。比利时对外国分支机构利润的豁免并不适用于当利润是由在中国的常设机构获得，且该机构专门或主要进行特定被动收益活动（如融资或特许权分公司）。需要注意的是，出于监管原因，外国投资者一般不可能在中国经营融资或特许权分公司。

当比利时居民向一家中国透明实体（如中国商业信托）投资，而该实体在比利时税法中不被认定为透明实体，由此投资人可能面临双重征税问题，新协定为提供了100%的比利时税收豁免。比利时投资者从该实体获取的股息在比利时是免征税的，前提是比利时居民的此项收入在比利时税法中被认定为股息并已在中国课税（依据参与该实体的比例）。

最后，从低税率或免税“在中国积极开展业务”的中国子公司所获得的股息将根据比利时法律所规定的条件和豁免范围予以免税，即比利时税法中的纳税要求在此不适用。

结论

新协定备受企业欢迎，因为它提供了期待已久和改善的税收协定，这将使在中国设立分支机构的比利时公司从中得益。

比利时和中国的投资者需重新审视新协定对他们现有的投资和业务结构所产生的潜在影响，评估预期税收效益是否持续可行。

鉴于中国股息和特许权使用费较低的预扣税成本，以及保护上市股份的资本收益，加之中国税务机关的严格实施，新协定为纳税企业提供了更好地保障。■

1. From 1 January 2007, no withholding tax is levied on dividends paid to a parent company that is resident in a country with which Belgium has an effective tax treaty, provided certain conditions are met.
2. A real estate company refers to a company deriving more than 50% of its value, directly or indirectly, from immovable property situated in China.
3. The recent Netherlands – China treaty (2013) follows the same trend. The treaty protection on quoted shares is, however, extended to real estate companies.

1. 自2007年1月1日起，只要符合若干条件，比利时对于向协定缔约国一方居民公司（母公司）支付的股息不再征收预提所得税。
2. 不动产公司是指该公司超过50%的市值，直接或间接的，来自于位于中国的不动产。
3. 近期缔结的荷兰-中国双边税收协定（2013年）遵循相同的趋势。但该税收协定对于转让上市公司股权实现资本利得的保护扩展到了不动产公司。

[5] AWEX, BIE AND FIT MISSIONS & ACTIONS 2014



Date	Destination	Purpose	Sector	Region
2014/03/22 - 2014/03/29	Beijing, Shanghai, Guangzhou	Group Business Trip 'China4beginners'	Multisectoral	FIT
2014/03/25 - 2014/03/27	Shanghai	Groepsstand 'Domotex Asia/ Chinafloor - Shanghai'	Textile	FIT
2014/04/17 - 2014/04/20	Shenzhen	Groepsstand 'China Medical Equipment Fair - Shenzhen'	Health & pharmaceuticals	FIT
2014/05	Beijing + Shanghai + Wuhan + Zhengzhou	IE EXPO SHANGHAI (info stand) + sectoral mission (Wuhan + Zhengzhou + Beijing)	Environment (waste treatment, water treatment etc)	AWEX
2014/05/07 - 2014/05/08	Suzhou	CHINA - BIO PARTNERING FORUM	Biotechnologies	AWEX
2014/07/16 - 2014/07/22	Hong Kong	BOOKFAIR (collective stand)	Edition/Publishing - Graphic arts	AWEX
2014/09	Hong Kong	VITAFOODS ASIA	Agro-industry - Food - Horeca - Gastronomy	AWEX
2014/09/09 - 2014/09/13	Shanghai	Catalogstand 'Furniture China - Shanghai'	Furniture	FIT
2014/10/15 - 2014/10/17	Shenzhen	CILF - China International Logistics Fair	Transport (logistics, engineering in the fields of road, railway, air and port infrastructures)	AWEX
2014/10/19 - 2014/10/24	Beijing	Brussels Day Beijing: Seminar on investing in Brussels Why? 20 th Anniversary of the Memorandum of Understanding between City of Beijing and the Region of Brussels Capital	Program? • Brussels Invest & Export: Seminar on investing in Brussels (21 October 2014) • Relex: Signing of new MOU (21 October 2014) • Relex: Vernissage CAFA "Master Mould and Copy Room" (21 October 2014) (Hans Dewolf) • Visit Brussels	BIE, Relex and Visitbrussels
2014/10/22 - 2014/10/24	Chengdu	Chengdu Trade Mission - Exploring new markets	Plurisectoral	BIE and Relex
2014/11	Beijing	COIFAIR	Multisectoral	AWEX
2014/11/11 - 2014/11/16	Zhuhai	PSB 'Airshow China - Zhuhai'	Aeronautics - Aerospace	AWEX & FIT
2014/11/12 - 2014/11/14	Shanghai	Groepsstand 'Food & Hotel China - Shanghai'	Food & Beverages	FIT
2014/11/12 -	Beijing + Shanghai	Contact days in Beijing + Round table FHC - Agro Food Hotel China	Agro-industry - Food - Horeca - Gastronomy	AWEX
2014/11/12 - 2014/11/14	Hong Kong	COSMOPROF (collective stand)	Dietetics - Natural products - Cosmetics	AWEX
2014/12	Hong Kong	BUSINESS OF DESIGN WEEK (contacts, mission) + Partner country in 2013 (follow-up)	Tableware and decorative arts - Furniture/ Design - Mode and accessories - Architecture	AWEX

[6] Belgium China TV : The video solution for your Chinese communication

比利时中国网络电视：传播的桥梁

Belgium China TV is a video service that promotes Belgium to the Chinese public.

This new service was created by Medianext in partnership with BCECC.

BCTV offers internet video solutions that allow Belgian companies to improve their communication with the Chinese public.

Our videos are produced as TV programs in our studios in Brussels.

BCTV programs appear on YouTube and Youku internet video sites and are showcased on Chinese social networks.

These videos allow you to enrich the Chinese version of your own website. ■

More details 更多信息 : www.belgium-china.tv



比利时中国网络电视是促进中国公众对比利时了解的视频窗口。

该网络服务由Medianext创建，得到比中经贸委员会的大力支持，彼此建立了合作伙伴关系。

比利时中国网络电视（BCTV）提供互联网视频解决方案，旨在提高比利时公司与中国公众的沟通。

视频节目在我们位于布鲁塞尔的电视演播室制作。

BCTV节目在YouTube、优酷视频网站以及中国社交网络上推出。

这些视频节目能帮助您充实您的中文网页。■



[7] BCECC's activities photos 比中经贸委员会活动图片

For more pictures, please visit our website : www.bcecc.be



On February 4, 2014 BCECC organized the Diplomatic Day event at Château Sainte-Anne/Sint-Anna Kasteel.
2014年2月4日, 比中商会在布鲁塞尔圣安娜城堡组织了一场比利时外交官访问日活动。 © BCECC



On February 19, 2014 BCECC co-organized with Amcham, BECI, Belgium-Japan Association and Jong Voka Oost-Vlaanderen the Young Professionals Networking Night at Beci.
2014年2月19日, 比中商会与美国商会、布鲁塞尔企业商业联合会、比日协会以及东弗兰德省青年商会联合举办了年轻专业人士联谊晚会。 © AMCHAM



On March 12, 2014 BCECC organized an information session on the New Belgium-China income tax treaty at Sheraton Brussels Airport Hotel.
2014年3月12日, 比中商会在布鲁塞尔首都机场喜来登酒店组织了一场有关比利时-中国新双边税收协定的信息报告会。 © BCECC





Useful addresses //

BELGIUM

**Federal Public Service Foreign Affairs,
Foreign Trade & Development Cooperation**
Mrs. Jehanne Roccas, Head of the Desk Asia
Mr. Jan Hoogmartens, China Desk
Rue des Petits Carmes, 15
Karmelietenstraat, 15
B-1000 Brussels

BRUSSELS INVEST & EXPORT

Mr. Jacques Evrard, Managing Director
Mr. Emmanuel De Beughem, Business
Development Manager
Avenue Louise, 500/4
Louizalaan, 500/4
B-1050 Brussels
Tel.: +32 2/800.40.00
Fax: +32 2/800.40.01
E-mail: info@brusselsinvestexport.be
www.brusselsinvestexport.be

FLANDERS INVESTMENT AND TRADE (FIT)

Ms. Claire Tilkekaerts, Acting CEO
Mrs. Michèle Surinx, Area Manager Asia
(exporting from Flanders)
Mr. John Verzele, Business Development
Manager Asia (investing in Flanders)
Rue Gaucheretstraat, 90
B-1030 Brussels
Tel.: +32 2/504.87.11
Fax: +32 2/504.88.99
E-mail: info@fitagency.be
www.fitagency.be/site/landing.nsf/NL
Invest in Flanders:
www.investinlanders.com/ch/home/

BELGIAN FOREIGN TRADE AGENCY

Mr. Marc Bogaerts, Director general
Mrs. Fujii-L'Hoost, Deputy Director general
Rue Montoyer 3
Montoyerstraat 3
B-1000 Brussels
Tel.: +32 2/206.35.11
Fax: +32 2/203.18.12
E-mail: info@abh-ace.be

**WALLONIA EXPORT AND FOREIGN
INVESTMENT AGENCY (AWEX)**

Mr. Philippe Suinen, CEO
Mr. Michel Kempeneers,
Director Asia-Pacific
Mr. Thomas Ronse, Market Analyst –
Asia-Pacific
Place Sainctelette, 2, Saincteletteplein
B-1080 Brussels
Tel.: +32 2/421.82.11
Fax: +32 2/421.87.87
E-mail: mail@awex.be
www.wallonia-export.be,
www.investinwallonia.be

CHINESE EMBASSY IN BELGIUM

H.E. Mr. Liao Liqiang, Ambassador
Avenue de Tervueren, 443-445
Tervurenlaan, 443-445
B-1150 Brussels
Tel.: +32 2/771.14.97
Fax: +32 2/779.28.95
E-mail: shen_si@mfa.gov.cn
www.chinaembassy-org.be/eng/

CHINESE MISSION TO EUROPEAN UNION

H.E. Mrs. Yang Yanyi, Ambassador
Boulevard de la Woluwe, 100
Woluweaan, 100
B-1200 Brussels
Tel.: +32 2/772.95.72
Fax: +32 2/771.34.15
E-mail: chinamission_eu@mfa.gov.cn
www.chinamission.be/eng/

HONG KONG ECONOMIC AND TRADE OFFICE

Mrs. Linda Lai
Special Representative for Hong Kong
Rue d'Arlon, 118
Aarlenstraat, 118
B-1040 Brussels
Tel.: +32 2/775.00.88
Fax: +32 2/770.09.80
E-mail: general@hongkong-eu.org
www.hongkong-eu.org/

**CHINA COUNCIL FOR THE PROMOTION OF
INTERNATIONAL TRADE (CCPIT)**

Mr. Ye Bing
Chief representative
131, Avenue Gustave Demey,
1160 Bruxelles,
Belgique
Tel: 32-2-6757865
Fax: 32-2-6757189
E-mail: yebing@ccpit.org
www.ccpit.org

BEIJING**BRUSSELS INVEST & EXPORT, EMBASSY
OF BELGIUM**

Linda HENG
Tourism and Investment Promotion Officer
6 San Li Tun Lu, Beijing 100600,
PR China
Tel.: +86 10/65.32.32.62
Fax: +86 10/65.32.66.96
Mobil: +86 13911937477

EMBASSY OF BELGIUM IN BEIJING

H.E. Mr. Michel Malherbe, Ambassador
San Li Tun Lu, 6
CN-100600 Beijing
Tel.: +86 10/65.32.17.36/37/38
Fax: +86 10/65.32.50.97
E-mail: Beijing@diplobel.org
www.diplomatie.be/BEIJING/
Invest in Belgium: http://business.belgium.
be/en/

**ECONOMIC REPRESENTATION OF FLANDERS
IN BEIJING**

Mr. Peter Christiaen, Trade Commissioner
San Li Tun Lu, 6
CN-100600 Beijing
Tel.: +86 10/65.32.49.64
Fax: +86 10/65.32.68.33
E-mail: beijing@fitagency.com
www.flandersinvestmentandtrade.com

**ECONOMIC REPRESENTATION OF WALLONIA
& BRUSSELS REGIONS IN BEIJING**

Mrs. Emmanuelle Dienga, Trade Commissioner
San Li Tun Lu, 6
CN-100600 Beijing
Tel.: +86 10/65.32.66.95
Fax: +86 10/65.32.66.96
E-mail: awexbrubeijing@188.com
www.wallonia-export.be,
www.investinwallonia.be

CHENGDU**BCECC Chengdu 比中商会成都代表处**

Mrs. Eileen Wang, Office Manager
6F, West Building, La Defense,
No.1480 Tianfu Avenue, Post code:
610042, Chengdu, Sichuan, P.R.China,
Tel.: +86 28 85336682
Mobile: +86 13880149505
Fax: +86 28 85336767
Email: bcecccchengu@gmail.com

SHANGHAI**CONSULATE GENERAL OF BELGIUM IN
SHANGHAI**

H.E. Cathy Buggenhout, Consul General
Wu Yi Road, 127
CN-200050 Shanghai
Tel.: +86 21/64.37.65.79
Fax: +86 21/64.37.70.41
E-mail: Shanghai@diplobel.org
www.diplomatie.be/shanghai/

**ECONOMIC REPRESENTATION OF FLANDERS
IN SHANGHAI**

Ms. Sara Deckmyn, Trade Commissioner
Wu Yi Road, 127
CN-200050 Shanghai
Tel.: +86 21/64.37.84.67
Fax: +86 21/64.37.75.74
E-mail: shanghai@fitagency.com
www.flandersinvestmentandtrade.com

**ECONOMIC REPRESENTATION OF WALLONIA
REGION IN SHANGHAI**

Mr. Stephano Smars, Trade Commissioner
Jacqueline ZOU Xiaoping, Investments
Representative - China
Wu Yi Road, 127
CN-200050 Shanghai
Tel.: +86 21/64.37.92.34
Fax: +86 21/64.37.70.83
E-mail: awexsh@188.com
www.awex.be

**ECONOMIC REPRESENTATION OF BRUSSELS
CAPITAL REGION IN SHANGHAI**

Mr. Mattias Debroyer, Trade Commissioner
Wu Yi Road, 127
CN-200050 Shanghai
Tel.: +86 21/64.37.52.24
Fax: +86 21/64.37.65.41
E-mail: mail@brussels-china.com
www.brussels-export.be

HONGKONG**CONSULATE GENERAL OF BELGIUM
IN HONG KONG**

H.E. Evert Marechal
St. John's Building (9th Floor)
33, Garden Road (Central)
CN-Hong Kong China
Tel.: +852 25/24.31.11
Fax: +852 28/68.59.97
www.diplomatie.be/hongkong

**ECONOMIC REPRESENTATION OF FLANDERS
& BRUSSELS IN HONG KONG**

Mr. Siegfried Verheijke, Trade Commissioner
c/o Consulate General of Belgium
St. John's Building 9/F
33, Garden Road, Central
CN-Hong Kong China
Tel.: +852 2/523.22.46
Fax: +852 2/524.74.62
E-mail: hongkong@fitagency.com
www.flandersinvestmentandtrade.com

**ECONOMIC REPRESENTATION OF WALLONIA
REGION IN HONG KONG**

Mr. Xavier Schreiber, Trade Commissioner
c/o Consulate General of Belgium
St. John's Building (9th Floor)
33, Garden Road (Central)
CN-Hong Kong China
Tel.: +852 25/37.57.62
Fax: +852 25/37.58.34
E-mail: awexhk@netnavigator.com
www.awex.be

GUANGZHOU**CONSULATE GENERAL OF BELGIUM IN
GUANGZHOU**

H.E. Mr. Christian de Lannoy, Consul
General
Room 1601, Office Tower, Citic Plaza,
233, Tian He Bei Lu
CN-510613 Guangzhou
Tel.: +86 20/83.31.18.96
E-mail: guangzhou@diplobel.fed.be
www.diplomatie.be/guangzhou/

**ECONOMIC REPRESENTATION OF FLANDERS
IN GUANGZHOU**

Dirk Schampelaere, Trade Commissioner
Room 1601-1602A, Office Tower, Citic
Plaza,
233, Tian He Bei Lu
CN-510613 Guangzhou
Tel.: +86 20/38770463, +86 20/38770493
Fax: +86 20/38770462
E-mail: guangzhou@fitagency.com
www.flandersinvestmentandtrade.com/site/
landing.nsf/EN

**ECONOMIC REPRESENTATION OF WALLONIA
REGION IN GUANGZHOU**

Mr. Michel Gerebtzoff, Trade
Commissioner
Mrs. Catherine HUANG Chen, Trade
Secretary
c/o Consulate-General of Belgium in
Guangzhou
Room 1601, Office Tower, Citic Plaza,
233 Tianhe Bei Lu
CN-510613 Guangzhou
Tel.: +86 20/38.77.17.68
Fax: +86 20/38.77.14.83
E-mail: awexgz@pub.guangzhou.gd.cn
www.awex.be/fr-BE/Pages/Home.aspx
www.investinwallonia.be/?lang=en