

portion of the cost of employing foreigners in China. This has resulted in great interest in legitimate tax planning strategies.

This book, however, does not cover every possible combination of factors. Indeed it is not intended to do so as this would be almost impossible in an environment of rapid change, and the reader is advised to take up-to-date professional advice from his or her tax advisor to resolve any unclear areas.

The Global Employment Services unit of Deloitte Touche Tohmatsu is the service line that specialises in a wide range of employee mobility issues. Our Global Employment Services team in mainland China is one of the largest, if not the largest, such team in the PRC dedicated to this specialist field.

I hope you enjoy this book and I am sure you will find much useful information included.

Bruce Stewart
Global Employer Services
Deloitte Touche Tohmatsu

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