

### 3. 広東省珠海経済特別区

#### (1) 地理的位置

珠海市は中国の広東省、東シナ海に注ぐ大河珠江河口の西側に位置し、国の経済開発の重点地区に指定されている。珠海市の全域は約1,000 km<sup>2</sup>(540 km<sup>2</sup>の陸地と104の小島で構成されている)で、うち経済特区面積は、15.16 km<sup>2</sup>を占め、広東省にある3つの経済特区(深川・蛇口工業区、珠海、汕頭)の中で第2番目の面積をもつ。

近隣への交通の便は、陸路または海路で結ばれている。珠海の北、広東省の省都である広州までの距離156 Kmは、車で約4時間(途中4本の珠江支流をまたぐ橋は最近完成した)、珠江河口をはさんで東側に位置する香港までの165 Kmは、ホバークラフトで約1時間、また、珠海の南側に位置するマカオは、中国側との境界線によって分離されているが、車で往來できる陸続きになっている。

#### (2) 気候概況

珠海市は亜熱帯海洋性気候に属している。気候は全般に穏やかであるが、毎年秋には1~2回程度の台風に見舞われる。気温は年間を通じて16°C~25°C(過去最高37.2°C、最低2.5°C)で、夏は30°C前後になる。5月から9月までが雨季にあたり、年平均降雨量は1,000~2,000 mm。湿度は平均73~90%と高いが、年間を通して海からの東風が吹いている(夏・冬季は東南風)ため、それほど暑くは感じない。

#### (3) 農業概況

珠海市の人口は83年末の推定で約20万人、うち農業人口は市人口の40%強を占める8万4,000人。従来、市の農業生産は人民公社によって進められてきたが、現在この制度は85の村を抱括する2つの区公所(下柵区、唐家湾区)に機構改革されている。

耕地は13万ムー弱。当地域の伝統的な栽培作物は水稻(8万ムー)とサトウキビ(2万ムー)だが、近年になって、野菜、果実の栽培も盛んになってきている。これは農民にとって換金への途が開かれたこと、加えて珠海市が外貨取得の対象作物として力を入れはじめてきたことに起因する。ただ、野菜類の作付面積については、水田での混作が多くみられ、また、水田からの転作も制度的に容易であるということから、現在のところ市当局でも掌握していないようである。

珠海市で生産されている主な野菜類の種類とおおよその出荷時期は表1に示す通りだが、ここで明らかになるのは葉菜が春の期間、果菜が夏の期間に集中していることである。理由の多くは、施設園芸が導入されておらず、自然条件に任せて栽培が行なわれているからであろう。

特に夏から秋にかけては台風による被害も予想されるので、葉菜類の栽培は避けられているようである。

表1 珠海市で生産される主要野菜

野菜・果菜名	春	夏	秋	冬	備 考
菜 心	○	○	○	○	Floweling white cabbage
白 菜	○			○	Chinese white cabbage
ニ ラ	○				
レ タ ス	○				
ホ ウ レ ン ソ ウ	○				
芥 菜	○				Leaf-mustard cabbage
西 洋 菜	○				Watercress
芥 蘭 菜		○			Chinese Kale
通 菜		○	○		Water spinach
紹 菜					Celery cabbage
キ ャ ベ ツ		○	○	○	
ト マ ト	○				
ト ウ ガ ラ シ	○	○			
ピ ー マ ン	○				
枸 杞	○			○	Chinese box thorn
冬 瓜	○				Wax gourd
苦 瓜	○	○			Bitter cucumber
節 瓜		○			Hairy melon
サ ツ マ イ モ				○	
キ ウ リ		○			
カ ボ チ ャ		○			
イ ン ゲ ン 豆		○			
へ チ マ		○			
ス イ カ		○			
豆 角	○	○			Asparagus bean
ダ イ コ ン				○	
ニ ン ジ ン				○	

(ヒアリングにより作成)

#### (4) 地域農業の特徴

亜熱帯気候に属し、高温多雨、無雪無冬という自然条件下で、多毛作が行なわれている。

農業経営は比較的集約型で、水稲の単位面積当たり収量は全国平均よりいくぶん高い。ただ、山地に比べて耕地が狭小で、また、人口の割に耕地が少ない。

農業基盤を充実させ、穀物の自給水準を高めるといふ国の基本方針を遂行する責務は、ここ珠海市の場合、83年末をもって解除されている。マカオと境界線をはさんで陸続きになっているため、マカオへの野菜供給地としての性格が強くなりつつある。

現在、珠海市で生産された野菜の国外流通先は、後述するように大部分がマカオであるが、珠海市としては、今後、既存市場としてのマカオへの供給増に加え、新たに香港市場をも開拓したい意向を強く示している。珠海市が生産した野菜の有力な販売先としてマカオ、香港に大きな期待を寄せるのは、地理的な条件に加え、両地域が多方面で中国との交流のパイプを太くしている時代の流れを、自らに有利な情勢と判断しているからであろう。

以下、マカオ、香港を中国との関係の中で概括し、両地域の市場インセンティブを測る参考にしたい。

#### <マカオ>

マカオ (Macau 澳門) は、珠海市に続く半島部とタイパ (Taipa)、コロアン (Coloan) 両島からなり、総面積15.5 km<sup>2</sup> (東京の渋谷区の広さに相当)。人口は約40万人 (82年推定)。住民のほとんどが中国系で、マカオ市街のある半島部に集中、生活に必要な食糧や水のほとんどを中国からの供給にあおいでいる。

政治的には、アジア最古のポルトガルの植民地としての歴史をもつが、1966～67年に中国の文化大革命の影響を受けた暴動が当地で展開されたのを境にして、統治内容に大きな変化をもたらす。それは暴動を収束させるにあたって、政府とマカオ中華総商会との間で台湾の国民党系中国人の活動を非合法化するとする取り決めがなされたことに端を発する。

以来、ポルトガルの統治は71年の米中接近、中英関係の改善に連動して、マカオを実質的な中国の支配 (主権を認める) の下で現状維持するために、

- ① 75年末にマカオ駐留のポルトガル軍隊の引き上げを実施した。
- ② 76年2月、ポルトガル本国の政変後、共和国憲法によりマカオの特別地位 (「ポルトガル海外県」から「ポルトガル行政下にある領域」に改められた) を承認するとともに、マカオ組織章程を制定し、行政、経済、財政、立法の権限をもつ事実上の自治政府を発足させた。

上述のようなポルトガルの統治策の変化は相対的に中国のマカオへの政治影響力を高め、さらに79年2月のポルトガル政府と中国との国交樹立をみてからは、広東省珠海経済特別区の設置などを通じ、経済面でも中国とマカオの関係は緊密化の方向へと進んでいる。

マカオ経済を支える主要産業は、縫製品・紡織を中心とする繊維とカジノ・ドックレースに代表される観光に集約される。現在、政府が進めているタイパ、コロアン両島の地域開発は、外資および先進技術を導入しての産業の多角化と近代化、加えて観光振興を図る新経済政策の一環をなすものだが、特に国際空港、港湾施設、高速道路等の建設計画は、近い将来、香港、広東、マカオ経済圏を形成するものとして注目されるところである。ちなみにマカオ経済の主要発展指標ともなるべき輸出入（表2、3）、当地を訪れる観光客の最近における推移（表4）をみると、そのいずれもが増加曲線を描いている。

経済の発展と外国人来訪者の増加は、いうまでもなく食料消費を増大させるが、それは、「量」の確保だけにとどまらず「質」の向上、「種類」の多様化というニーズをも生起させる。

これらの問題のうち、野菜に限ってみるとそのほとんどが広東省の三角州（珠江）から、83年推定で1カ月平均2,000t（1日換算60～70t）輸入しており、なかでも珠海市の野菜が全体の50%（年平均）を占め、他地区を凌駕している。

#### <香港>

香港はいうまでもなくイギリスのアジアにおける重要な植民地で、人口520万人（83年推定）が住み、GDP 1,843億5,100万HKドル（82年）の実績を誇るアジア有数の経済力をもつ地域であり、同時に年間250万人前後の旅行客が世界各地から訪れる一大観光地でもある。

政治的には、すでに英中両国政府の協議により、1997年に同地域を中国へ一括返還することが両者の間で合意されている。

香港は自由経済の原則に基づき、世界各国からあらゆるものを輸入しているが、食料品についても、その例外ではない。最近における香港の食料品の輸入実績は表5に示す通りだが、これを品目別にみると、野菜および果実が前年比16.9%増の48億6,045万ドルと全体の23.5%を占め最も多い。これを相手国別にみると、中国からの輸入が他を大きく引き離し、83年実績では前年比22.1%増の114億570万ドルと全体の43.4%を占めている。

中国からの輸入の多くは食糧などの基礎食料品や動物食肉、野菜および果実などである。中国に次ぐ輸入相手国はアメリカで、輸入額は同前年比9.7%増の34億1,140万ドル。野菜、果実等の最大輸入先は、上述の通り中国であるが、珠海市からの輸出実績は、これまでのところほとんどもない。

表2

## マカオの主要輸出先の推移

(単位:100万パタカ) (1パタカ=1HK\$)

国 別	1977		1978		1979年		1980		1981	
	金額	(%)	金額	(%)	金額	(%)	金額	(%)	金額	(%)
香 港	119 131	( 9.8)	146 196	(11.2)	270 172	(13.4)	343 299	(12.5)	874 503	(22.0)
米 国	209 155	(17.1)	298 869	(22.8)	466 972	(23.2)	537 012	(19.6)	833 028	(20.9)
西 ド イ ツ	240 470	(19.7)	256 207	(19.7)	333 512	(16.6)	511 001	(18.6)	517 656	(13.0)
フ ラ ン ス	192 794	(15.8)	204 968	(15.7)	316 563	(15.7)	422 842	(15.4)	452 796	(11.4)
英 国	75 951	( 6.2)	95 196	( 7.3)	169 269	( 8.4)	220 688	( 8.0)	284 526	( 7.2)
イ タ リ ー	64 077	( 5.3)	44 681	( 3.4)	95 158	( 4.7)	166 327	( 6.1)	193 327	( 4.9)
ポ ル ト ガ ル	45 777	( 3.7)	35 863	( 2.8)	50 683	( 2.5)	84 945	( 3.1)	100 401	( 2.5)
オ ラ ン デ	58 898	( 4.8)	45 846	( 3.5)	62 839	( 3.1)	86 840	( 3.2)	92 000	( 2.3)
日 本	19 761	( 1.6)	15 606	( 1.2)	30 231	( 1.5)	37 384	( 1.4)	57 009	( 1.4)
ス ウ ェー デ ン	39 721	( 3.3)	27 331	( 2.1)	34 598	( 1.7)	51 265	( 1.9)	53 697	( 1.4)
デ ン マー ク	37 913	( 3.1)	19 572	( 1.5)	29 732	( 1.5)	43 839	( 1.6)	36 664	( 0.9)
ス イ ス	7 385	( 0.6)	12 339	( 1.0)	15 988	( 0.8)	27 491	( 1.0)	34 186	( 0.9)
カ ナ デ	3 810	( 0.3)	17 031	( 1.3)	22 450	( 1.1)	25 454	( 0.9)	33 900	( 0.9)
ベ ル ギ ー ・ ル ク セ ン ブ ル グ	31 780	( 2.6)	18 485	( 1.4)	22 467	( 1.1)	30 396	( 1.1)	31 126	( 0.8)
オーストリア	9 787	( 0.8)	12 712	( 1.0)	21 395	( 1.1)	30 073	( 1.1)	23 710	( 0.6)
そ の 他	65 108	( 5.3)	54 003	( 4.1)	72 273	( 3.6)	123 131	( 4.5)	351 809	( 8.9)
合 計	1 221 518	(100.0)	1 302 905	(100.0)	2 014 302	(100.0)	2 741 987	(100.0)	3 970 338	(100.0)

(資料) Economic Department, Government of Macau, *Investment Prospects in Macau*, Sept. 1982.

表3

## マカオの主要輸入先の推移

(単位:100万パタカ)

国 別	1977		1978		1979		1980		1981	
	金額	(%)	金額	(%)	金額	(%)	金額	(%)	金額	(%)
香 港	720 913	(65.4)	774 559	(61.8)	929 756	(51.1)	1 522 588	(54.8)	1 475 148	(36.2)
中 国	287 271	(26.0)	330 055	(26.3)	536 059	(29.5)	730 769	(26.3)	1 330 502	(32.6)
日 本	25 953	( 2.4)	40 868	( 3.3)	102 325	( 5.6)	182 560	( 6.6)	420 807	(10.3)
米 国	30 831	( 2.8)	48 021	( 3.8)	74 513	( 4.1)	113 605	( 4.1)	235 035	( 5.8)
台 湾	115	( -)	692	( 0.1)	17 410	( 1.0)	29 873	( 1.1)	172 152	( 4.2)
英 国	10 830	( 1.0)	25 797	( 2.1)	37 837	( 2.1)	44 608	( 1.6)	76 893	( 1.9)
オーストラリア	779	( 0.1)	1 206	( 0.1)	6 073	( 0.3)	22 286	( 0.8)	62 869	( 1.5)
ニュージーランド	-	( -)	-	( -)	27 718	( 1.5)	39 923	( 1.4)	40 643	( 1.0)
西 ド イ ツ	2 359	( 0.2)	3 980	( 0.3)	15 338	( 0.8)	11 612	( 0.4)	33 888	( 0.8)
ポ ル ト ガ ル	5 377	( 0.5)	3 884	( 0.3)	12 416	( 0.7)	12 448	( 0.4)	23 441	( 0.6)
フ ラ ン ス	4 565	( 0.4)	8 378	( 0.7)	12 161	( 0.7)	11 546	( 0.4)	20 046	( 0.5)
そ の 他	13 445	( 1.2)	14 918	( 1.2)	46 286	( 2.6)	58 104	( 2.1)	185 295	( 4.6)
合 計	1 102 438	(100.0)	1 252 358	(100.0)	1 817 892	(100.0)	2 779 922	(100.0)	4 076 719	(100.0)

(資料) Economic Department, Government of Macau, *Investment Prospects in Macau*, Sept. 1982.

表4

## マカオへの外国人観光客の推移

(単位:人)

国 別	1977		1978		1979		1980		1981	
	人数	(%)	人数	(%)	人数	(%)	人数	(%)	人数	(%)
西欧(英国を除く)	23,021	( 4.3)	26,691	( 4.7)	29,223	( 4.5)	31,551	( 4.9)	36,027	( 5.0)
英 国	79,885	(14.8)	87,797	(15.6)	113,634	(17.6)	120,090	(18.7)	135,427	(19.0)
米 国 ・ カ ナ デ	48,032	( 8.9)	44,055	( 7.8)	46,069	( 7.2)	49,544	( 7.7)	61,094	( 8.6)
オーストラリア・ ニュージーランド	31,240	( 5.8)	33,026	( 5.8)	28,750	( 4.5)	35,424	( 5.5)	41,937	( 5.9)
東 南 ア ジ ア	97,728	(18.1)	137,983	(24.5)	183,049	(28.4)	182,556	(28.5)	243,375	(34.2)
日 本	245,784	(45.5)	217,163	(38.5)	225,882	(35.1)	201,608	(31.4)	172,383	(24.2)
そ の 他	14,191	( 2.6)	17,398	( 3.1)	17,202	( 2.7)	20,693	( 3.3)	22,141	( 3.1)
合 計	539,881	(100.0)	564,113	(100.0)	643,809	(100.0)	641,466	(100.0)	712,384	(100.0)

(資料) Economic Department, Government of Macau, *Investment Prospects in Macau*, Sept. 1982.

表5 香港の食料品輸入

(単位: 100万HKドル)

	1980	1981	1982	1983
動物	1,635	1,897	2,097	2,216
肉およびその調製品	1,475	1,631	2,024	2,555
酪農品および鳥卵	698	926	1,017	1,088
魚およびその調製品	1,776	2,007	2,767	3,131
穀物およびその調製品	1,556	1,893	1,874	2,249
果実および野菜	2,843	3,705	4,158	4,860
糖類およびその調製品	466	546	467	549
コーヒー、茶、ココア、 香辛料	382	472	608	828
飼料	345	399	487	606
その他の調製食料品	380	516	674	829
飲料	841	950	1,058	1,217
植物油脂	368	414	389	450
合計	12,767	15,358	17,621	20,678

(出所) Hong Kong Trade Statistics

## (5) 野菜類の輸出概況

現在、珠海市で生産された野菜のうち内需を除いては、その大部分(1日30~40t)をマカオへ輸出しているものの、表1に示したように自然条件にまかせた栽培のため、周年を通じて同種の野菜を平均出荷できないのが実情である。

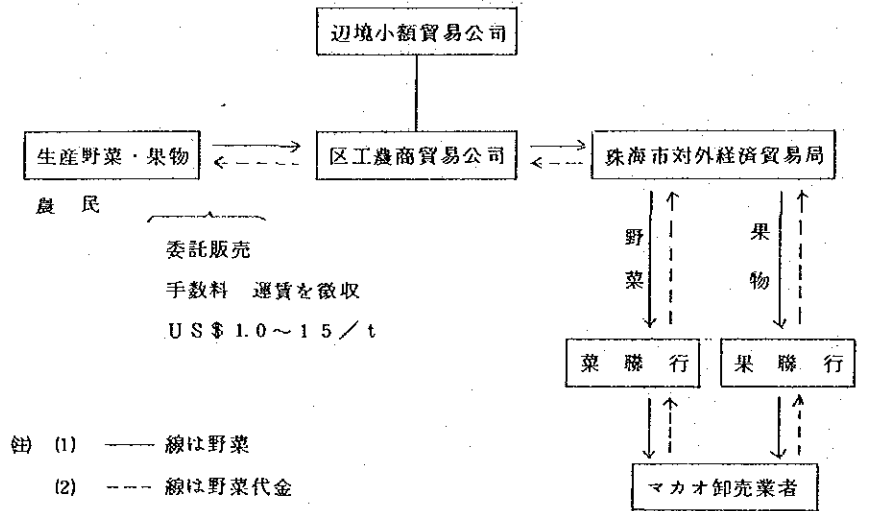
珠海市当局の説明によると、「マカオ、香港両市場への供給地区分は、広東省としての取り決め事項ではなく、国が規定する。珠海市が割り当てられた供給先はマカオである」。

これは、国内の農業地区が外国を含め、近場に野菜のような換金作物の販路を求めると、生産者間の激しい競争を避けるための出荷調整策というべきものと解される。

この区分に従い、珠海市からマカオへの野菜流通は、まず両者間で合意されている困境双方貿易の年次協議に基づいて図1に示すような順序をもって行なわれているが、外資との合併で生産した農産物をマカオをはじめとする他地域へ輸出する際には、中央の決めた区分に必ずしも拘束されることはないという。

図1 珠海市からマカオへの野菜流通

(ヒアリングにより作成)



- (1) ー線は野菜
- (2) - - -線は野菜代金
- (3) 「菜聯行」「果聯行」は珠海市のマカオ出先機関
- (4) 「辺境」は「国境」の意
- (5) 「区工商貿易公司が直接野菜の流通を手がけるケースが多くなっている。この場合、同公司は「辺境小額貿易公司」に量の申告をし、許可をとらなければならない。

(6) 投資環境

前述したように珠海市は国の経済開発重点地区に指定されており、そのなかに経済特区が置かれている。

当市では商・工業に加え農業分野での合併対象になる外資誘致にも積極姿勢を示しているが、現段階では農業それ自体が広い面積を必要とすることから、農用地は特区外に所在する(合併可能農用地面積は2~3万ムー)。

特区と開発地区の分けについては、各地区の事情で多少の差異があるようだが、珠海市では農業生産とその国外輸出を目的とする合併事業であれば、特区の優遇措置をそのまま当てはめるという見解を示しているので、先に胡耀邦総書記によって語られた「特区と開発地区の性格に基本的な違いはない」という解釈が、農業分野では、そのまま受け入れられるようである。

珠海市が外資との合併により農業事業を行なおうとする主なネライは、穀物以外の換金作物を生産し、外貨獲得のために原則として国外へ輸出すること、また、それをテコにして農民の経済水準を高めることに集約されよう。そのために珠海市当局は、下記3点の実現を目指した協力を外資に求めている。

- ① 珠海市で生産されていない種類の換金作物を導入し、生産する。

② 既存の換金作物を改良し、品質と生産量を向上させる。

③ 生産された農作物を主体的に国外販売する。

珠海市当局者の説明によると、「合併事業を推進するうえで必要となる種子、あるいは生産資機材等に対する免税措置については、双方が協議し、合意に達したものを広東省経由で中央へ上げ、許可を得る。また、事業開始後の所得税率は、国の定めた規定をかえることはできないが、規定そのものが工業分野に重きを置いて策定されているきらいがあるので、農業分野にそのまま適用できるとはかぎらない。具体的な問題について協議し、双方が結論として不都合と判断した場合には、農業のもつ性格と珠海市の特殊性を考慮するよう上に要求することができる」。珠海市は、いまのところ農業生産を目的とする合併会社の設立はみていないが、将来を見込んで「特区管理委員会」の下部機構として「農業発展公司」を今年になって設置した。同公司是企業としての性格をもつもので、今後、外資との合併のおりには珠海側のパートナーになるものと思われる。

#### <日本ゴルフ振興協の農業事業>

同社は地元との合併で「珠海国際ゴルフ遊楽公司」を設立、市街地の北方約14 Kmの丘陵地にゴルフ場と遊園地を建設中である。この合併会社の相手側パートナーは「珠海市経済工作委員会」で、事業に必要な用地接収等は「珠海市対外経済委員会」が行なった。

また、これら事業とは別に珠海市の協力要請をうけ、造成中の地区内に高級野菜、果実等を試験栽培する用地(25ha)を確保し、現在パイプハウスを建設、栽培技術者を配置する等、体制を整備中。この事業の延長線上には、日本ゴルフ振興協と珠海市との間で農業合併会社を新たに設立し、マカオ、香港向けの野菜類を生産する計画がある。

今次調査による同社の栽培事業計画についての所見を記す。

- ① 土壌は、花崗風土で、かなりの粘土分を有するものの有機物に乏しく、排水不良が予測されるので、対策が必要になるかもしれない。
- ② 水は、丘陵部からの湧水のほか、地下水の汲み上げも可能なので、当面必要な水の確保はできる見通しである。
- ③ 流通は、マカオ、香港という大消費地を控えているので、生鮮野菜、果実を生産すれば、販路の確保は比較的容易であると思われる。
- ④ 技術的には、今後栽培すべき作物等の選択が最大の課題となるので、自然条件、市場状況等の詳細を調査して検討を進める必要がある。
- ⑤ 栽培作物の選定は、現在農家が栽培しているものと同種の野菜(葉菜、果菜、冬期の根菜類)を栽培したのでは、農家を圧迫することになり、価格的にも有利でない。したがって新しい野菜等または、従来のもとの出荷時期を変えるか、生食できる高級なもの等の生産を考える必要がある。



< 参 考 資 料 >

珠海経済特区各種インセンティブ概略

特 区 位 置	マカオに隣接する海岸地域
交 通	珠 海 ↔ 広 州 …… 156 km (陸路) 珠 海 ↔ 香 港 …… 165 km (海路)
面 積・人 口	全 域 1,000 km <sup>2</sup> 人 口 20万人 (内経済特区14.1 km <sup>2</sup> )
開 発 区	① 西部地区 —— 旅遊・住宅・商業 ② 中部地区 —— 工業 ③ 東部地区 —— 旅遊・住宅・港 (観光分野=12地点を定めて計画を作成中) ④ 用地配分 —— 工業37%、住宅・商業17%、旅遊19%、 道路・公園21%、公共管理6% ※ 農業分野は特区外にあるが、合併のおりは特区扱いとし、2~3万 ムーの農用地の提供が可能
投資奨励業種	(既進出) 毛紡織、セーター、ハンドバッグ、レストラン、ホテル、旅遊センター (中部工業地区における希望業種) 電子、工具、計器、陶器、陶磁器、ガラス等 ※ 原則として委託加工・補償貿易は特区外。 合併は100%外資を希望。
インフラ 整備状況	(10大プロジェクト) ① 港浜道路 82年完成 香 洲 ~ 九 洲 (長さ2.1 Km、幅14 m) ② 九洲港臨時合同検疫ビル 82年完成 (延床面積2,300 m <sup>2</sup> ) ③ 九洲臨時給電設備 82年完成 (200 kw 予備発電機/建屋170 m <sup>2</sup> ) ④ 九洲港 (水深4 m) 83年使用開始 (貨物埠頭4、コンテナ埠頭1、旅客埠頭2) ※ 年間貨物取扱量 —— 40~60万 t 同旅客輸送 —— 50万人

	<p>⑤ 1号道路 83年完成(長さ1.8Km、幅30m)</p> <p>⑥ 4号道路 82年完成(長さ240m幅12m)</p> <p>⑦ 新港大通り 83年完成(長さ8Km、幅40m — 九洲港～拱北)</p> <p>⑧ 11万ボルト変電所 84年稼働予定</p> <p>⑨ 九洲上水道場 一部分稼働(1,000t/1日給水能力)</p> <p>⑩ ヘリポート建設 計画中(九洲～蛇口航路)</p> <p>(その他)</p> <ul style="list-style-type: none"> <li>• 広珠公路の改修と架橋建設        広州・白鶴洞～珠海・拱北間道路の一部を改修し、4カ所に架橋した。これにより広珠間は従来の所要5～6時間を2時間程度短縮できた。</li> <li>• 22万kw変電所建設        広州より3.5万kwの給電を計画中</li> </ul>																
<p>優遇策および 諸条件</p>	<p>[優遇策](経済特区条例第3章)</p> <p>① 土地使用期限</p> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">工業用地</td> <td style="text-align: right;">30年</td> </tr> <tr> <td>商業用地</td> <td style="text-align: right;">20年</td> </tr> <tr> <td>商品住宅用地</td> <td style="text-align: right;">50年</td> </tr> <tr> <td>教育・科学技術</td> <td style="text-align: right;">50年</td> </tr> <tr> <td>医療衛生用地</td> <td style="text-align: right;">50年</td> </tr> <tr> <td>種 植 業</td> <td style="text-align: right;">20年</td> </tr> <tr> <td>畜 牧 業</td> <td style="text-align: right;">"</td> </tr> <tr> <td>養 殖 業</td> <td style="text-align: right;">"</td> </tr> </table> <p>② 特区企業が輸入する、生産に必要な機械設備、原材料その他生産・輸送手段については輸入税免除。</p> <p>③ 特区企業の所得税率15%は、創業後2～3年免除され、以後に課税される。地方税免除。</p>	工業用地	30年	商業用地	20年	商品住宅用地	50年	教育・科学技術	50年	医療衛生用地	50年	種 植 業	20年	畜 牧 業	"	養 殖 業	"
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種 植 業	20年																
畜 牧 業	"																
養 殖 業	"																

	<p>「本条例公布後5年以内（'85年8月26日まで）に投資・経営される企業」、「投資額が500万ドル以上の企業」、「技術が比較的高い企業」、「資金回収が比較的長期にわたる企業」については、さらに特恵待遇を与える。</p> <p>④ 所得税納付後の合法的利潤および外国籍従業員の同じく正当な所得は特別区外国為替管理法の規定に基づき、特区内の中国銀行、その他の銀行を通じて国外送金が可能。</p> <p>⑤ 投資家で、その利潤を特区内に再投資して5年以上になるものは、再投資に用いる部分の所得税の減免を申請できる。</p> <p>⑥ 特区企業が中国国内製造の機械設備、原材料、その他物資を用いることを奨励し、その価格は中国の同種商品の同時期の輸出価格に基づき優遇を与え、外貨で生産する。これらの製品と物資は販売単位の販売証明書を根拠として、直接特区に送ることができる。</p> <p>⑦ 特区に入出境する外国人の入出国手続きは全て簡略化する。</p>
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※ヒアリングおよび「珠海経済特区投資指南」をはじめとする各種資料より作成

## 第4章 要約と今後の方向

### 1. 要約

(1) 中国の経済開放政策は、1978年以降本格的な取組みが開始され、1979年に合併企業法を制定したのも、試行錯誤をくり返しながら開放体制の整備が進められてきており、1983年9月に合併企業法実施条例が施行されたことにより投資関係法規もようやく整いつつある。

(2) 中国政府は同国経済の近代化に外国資本及び先進的技術の導入を不可欠のものとしており、受入れに当たっての体制整備を急いでいる。

制度の運用についても中央・地方を通じ柔軟に対応しようとする姿勢がみられ、また、その権限もかなり地方への権限委譲が図られてきており、事業の自由な企画展開に好ましい状況が出きつつある。

(3) 中国側が合併事業に期待する第一義的なものは、

- ① 進んだ又は新しい技術の導入
  - ② 輸出産物の生産による外貨獲得
- にある。

最近、産品によって国内市場も開放しようという動きもあるが、これも外国人利用のホテル需要等にとどまっている。

(4) 農牧業分野への外貨導入は、(3)の原則を踏まえつつ、地域的には辺境地区への開発のための協力を望んでいる。

(5) 現段階での農業分野における合併事業実施上の問題点を列挙するならば、

- ① 法体系が整備されてきているとはいっても、農業分野の特殊性（例えば、期間長期、低利益、技術面の困難性等）を考慮した、特別措置については、若干の規定はあるものの実際上は事業を企画、進捗せしめる過程で交渉にゆだねられる部分が多い。
- ② 農業開発の場合どうしても、ローカルコストが多くなるが、これは反面国内市場との関係が密接であることを意味している。その場合、計画経済の下では、資機材の調達、取得価格の面で自由な経済活動が制約されることが予想されるので、事前に十分な手だてが必要である。
- ③ 産品の一部又は大部分を国内市場に供給する事業の場合は、上記と同様国家の統制品目を念頭に入れた販売計画が必要であり、現段階ではまだ国内市場重視のプロジェクトは相当の困難が予想される。
- ④ 合併による農業開発事業においては、土地の評価あるいは借地期限等は、事業の成否に大きな影響があるが、事例がほとんどないため、これからの交渉事項になる。

- (6) 合併事業実施上の問題は(5)に述べたようになるものの、現在の経済開放政策が今後も引き続き行われ、国内の経済体制において、責任生産制が定着してくるならば、同国における投資環境は明るい見通しとなろう。
- (7) 農業分野の一般的技術レベルは必ずしも高いとはいえないが、関係者の進取の意欲は極めて強いので、手段、方法を選べば技術的援助効果はあがるものと見込まれる。

## 2. 今後の取り進め方

- (1) 農業分野における開発協力事業は、事業の内容、対象農産品によって条件は異なるものの、中国側の技術の水準、合併への熱意、体制の整備等を総合的に勘案するならば、機は熟しつつあると思われる。
- (2) 事業の計画あるいは実施の過程で交渉にゆだねられる事項が多いことは事実であるが、経済体制の異なる国で、しかも、開放体制をとって間のない今日、やむをえない面もある。
- 従って、事業の展開を一挙に大規模なものとするのではなく、技術の適用力をみつつ試験的などころから取組むのも一方法と思われる。
- (3) 今回現地調査を実施した3案件についての今後の取り進め方については以下のとおりとすることが望まれる。
- ① 新疆ウイグル自治区鄯善加工用ブドウ案件については、合併当事者の日中双方の体制が整っていること、計画がかなり煮詰まっていること、及び栽培技術の評価を行うためにも、ブドウの収穫期である8月～9月中旬に、開発計画調査を実施する。
  - ② 江蘇省連雲港市東海県牧草・飼料作物案件については、生産品（牛肉）の市場問題を含めた事業の組み立てを再検討のうえ、冬期の飼料問題を明らかにするための現地調査に臨むべきである。
  - ③ 広東省珠海経済特別区施設園芸案件については、販売市場の動向を企業側で調査したうえ、対象作目を絞り込み、事業計画がおおよそできた段階で候補作物の適地性、適用すべき施設園芸技術等につき現地で検討する調査を実施する。

Regulations for the Implementation  
of the Law of the People's Republic of China  
of Joint Ventures Using Chinese and  
Foreign Investment

(Promulgated by the State Council on September 20, 1983)

Chapter I General Provisions

**Article 1** The Regulations hereunder are formulated with a view to facilitating the implementation of the Law of the People's Republic of China on Joint Ventures Using Chinese and Foreign Investment (hereinafter referred to as the Law on Chinese-Foreign Joint Ventures).

**Article 2** Joint ventures using Chinese and foreign investment (hereinafter referred to as joint ventures) established within China's territory in accordance with the Law on Chinese-Foreign Joint Ventures are Chinese legal persons and are subject to the jurisdiction and protection of Chinese law.

**Article 3** Joint ventures established within China's territory shall be able to promote the development of China's economy and the raising of scientific and technological levels for the benefit of socialist modernization. Joint ventures permitted are mainly in the following industries:

(1) Energy development, the building material, chemical and metallurgical industries;

(2) Machine manufacturing, instrument and meter industries and offshore oil exploitation equipment manufacturing;

(3) Electronics and computer industries, and communication equipment manufacturing;

(4) Light, textiles, foodstuffs, medicine, medical apparatus and packing industries;

(5) Agriculture, animal husbandry and aquiculture;

(6) Tourism and service trades.

Article 4 Applicants to establish joint ventures shall lay stress on economic results and shall comply with one or several of the following requirements:

(1) They shall adopt advanced technical equipment and scientific management which help increase the variety, improve the quality and raise the output of products and save energy and materials;

(2) They shall help expand exports and thereby increase income in enterprises and result in less investment, quicker returns and bigger profits;

(3) They shall help expand exports and thereby increase income in foreign currency;

(4) They shall help the training of technical and managerial personnel.

Article 5 Applicants to establish joint ventures shall not be granted approval if the project involves any of the following conditions:

(1) Detriment of China's sovereignty;

(2) Violation of Chinese law;

(3) Nonconformity with the requirements of the development of China's national economy;

(4) Environmental pollution;

(5) Obvious inequity in the agreements, contracts and articles of association signed, impairing the rights and interests of one party.

Article 6 Unless otherwise stipulated, the government department in charge of the Chinese participant in a joint venture shall be the department in charge of the joint venture (hereinafter referred to as the department in charge). In case of a joint venture having two or more Chinese participants which are under different departments or districts, the departments concerned shall consult the district to ascertain one department in charge.

Departments in charge are responsible for guidance and assistance and exercising supervision over the joint venture.

Article 7 A joint venture has the right to do business independently within the scope of the provisions of Chinese laws, decrees, and the agreement, contract and articles of association of the joint venture. The departments concerned shall provide support and assistance.

## Chapter II Establishment and Registration

Article 8 The establishment of a joint venture in China is subject to examination and approval by the Ministry of Foreign Economic Relations and Trade of the People's Republic of China (hereinafter referred to as the Ministry of Foreign Economic Relations and Trade). Certificates of approval are granted by the Ministry of Foreign Economic Relations and Trade.

The Ministry of Foreign Economic Relations and Trade shall entrust the people's governments in the related provinces, autonomous regions, and municipalities directly under the central government or relevant ministries or bureaus under the State Council (hereinafter referred to as the entrusted office) with the power to examine and approve the establishment of joint ventures that comply with the following conditions:

(1) The total amount of investment is within the limit set by the State Council and the source of capital of the Chinese participants has been ascertained;

(2) No additional allocations of raw materials by the state are required and do not affect the national balance of fuel, power, transportation and foreign trade export quotas.

The entrusted office, after approving the establishment of a joint venture, shall report this to the Ministry of Foreign Economic Relations and Trade for the record. A certificate of approval shall be issued by the Ministry of Foreign Economic Relations and Trade. (The Ministry of Foreign Economic Relations and Trade and the entrusted office will hereinafter be referred to as a whole as the examination and approval authority.)

Article 9 The following procedures shall be followed for the establishment of a joint venture:

(1) The Chinese participant in a joint venture shall submit to its department in charge a project proposal and a preliminary feasibility study report of the joint venture to be established with foreign partici-



pants. The proposal and the preliminary feasibility study report, upon examination and consent by the department in charge, shall be submitted to the examination and approval authority for final approval. The parties to the venture shall then conduct work relevant to the feasibility study, and based on this, negotiate and sign joint venture agreements, contracts and articles of association.

(2) When applying for the establishment of a joint venture, the Chinese participant is responsible for the submission of the following documents to the examination and approval authority:

- (a) Application for the establishment of a joint venture;
- (b) The feasibility study report jointly prepared by the parties to the venture;
- (c) Joint venture agreement, contract and articles of association signed by representatives authorized by the parties to the venture;
- (d) List of candidates for chairman, vice-chairman and directors appointed by the parties to the venture;
- (e) Written opinions of the department in charge and the people's government of the province, autonomous region or municipality directly under the central government where the joint venture is located with regard to the establishment of the joint venture.

The aforesaid documents shall be written in Chinese. Documents (b), (c) and (d) may be written simultaneously in a foreign language agreed upon by the parties to the joint venture. Both versions are equally authentic.

Article 10 Upon receipt of the documents stipulated in Article 9 (2), the examination and approval authority shall, within three months, decide whether to approve or disapprove them. Should anything inappropriate be found in any of the aforementioned documents, the examination and approval authority shall demand an amendment to it within a limited time. Without such amendment no approval shall be granted.

Article 11 The applicant shall, within one month after receipt of the certificate of approval, register with the administrative bureau for in-

dustry and commerce of the province, autonomous region or municipality directly under the central government in accordance with the provisions of the Procedures of the People's Republic of China for the Registration and Administration of Chinese-Foreign Joint Ventures (hereinafter referred to as registration and administration office). The date on which it is issued its business license is regarded as the date of formal establishment of a joint venture.

**Article 12** Any foreign investor who intends to establish a joint venture in China but is unable to find a specific co-operator in China may submit a preliminary plan for his joint venture projects and authorize the China International Trust and Investment Corporation (CITIC) or trust and investment corporations of a province, autonomous region or municipality directly under the central government, or relevant government department or non-official organization, to introduce potential Chinese co-operators.

**Article 13** The "joint venture agreement" mentioned in this chapter refers to a document agreed upon by the parties to the joint venture on some main points and principles governing the establishment of a joint venture.

"Joint venture contract" refers to a document agreed upon and concluded by the parties to the joint venture on their rights and obligations.

"Articles of association" refers to a document agreed upon by the parties to the joint venture indicating the purpose, organizational principles and method of management of a joint venture in compliance with the principles of the joint venture contract.

If the joint venture agreement conflicts with the contract, the contract shall prevail.

If the parties to the joint venture agree to sign only a contract and articles of association, the agreement can be omitted.

**Article 14** The joint venture contract shall include the following main items:

(1) The names, the countries of registration, the legal address of parties to the joint venture, and the names, professions and nationalities of the legal representatives thereof;

(2) Name of the joint venture, its legal address, purpose and the scope and scale of business;

(3) Total amount of investment and registered capital of the joint venture, investment contributed by the parties to the joint venture, each party's investment proportion, forms of investment, the time limit for contributing investment, stipulations concerning incomplete contributions, and assignment of investment.

(4) The ratio of profit distribution and losses to be borne by each party;

(5) The composition of the board of directors, the distribution of the number of directors, and the responsibilities, powers and means of employment of the general manager, deputy general manager and high-ranking management personnel;

(6) The main production equipment and technology to be adopted and their source of supply;

(7) The ways and means of purchasing raw materials and selling finished products, and the ratio of products sold within Chinese territory and outside China;

(8) Arrangements for income and expenditure of foreign currency;

(9) Principles governing the handling of finance, accounting and auditing;

(10) Stipulations concerning labour management, wages, welfare, and labour insurance;

(11) The duration of the joint venture, its dissolution and the procedure for liquidation;

(12) The liabilities for breach of contract;

(13) Ways and procedures for settling disputes between the parties to the joint venture;

(14) The language used for the contract and the conditions for putting the contract into force.

The annex to the contract of a joint venture shall be equally authentic with the contract itself.

Article 15 The formation of a joint venture contract, its validity, interpretation, execution and the settlement of disputes under it shall be governed by the Chinese law.

Article 16 Articles of association shall include the following main items;

- (1) The name of the joint venture and its legal address;
- (2) The purpose, business scope and duration of the joint venture;
- (3) The names, countries of registration and legal addresses of parties to the joint venture, and the names, professions and nationalities of the legal representatives thereof;
- (4) The total amount of investment, registered capital of the joint venture, each party's investment proportion, stipulations concerning the assignment of investment, the ratio of profit distribution and losses to be borne by parties to the joint venture;
- (5) The composition of the board of directors, its responsibilities, powers and rules of procedure, the term of office of the directors, and the responsibilities of its chairman and vice-chairman;
- (6) The setting up of management organizations, rules for handling routine affairs, the responsibilities of the general manager, deputy general manager and other high-ranking management personnel, and the method of their appointment and dismissal;
- (7) Principles governing finance, accounting and auditing;
- (8) Dissolution and liquidation;
- (9) Procedures for amendment of the articles of association.

Article 17 The agreement, contract and articles of association shall come into force after being approved by the examination and approval authority. The same applies in the event of amendments.

Article 18 The examination and approval authority and the registration and administration office are responsible for supervising and inspecting the execution of the joint venture contracts and articles of association.

### Chapter III Form of Organization and Registered Capital

Article 19 A joint venture is a limited liability company.

Each party to the joint venture is liable to the joint venture within the limit of the capital subscribed by it.

Article 20 The total amount of investment (including loans) of a joint venture refers to the sum of capital construction funds and the circulating funds needed for the joint venture's production scale as stipulated in the contract and the articles of association of the joint venture.

Article 21 The registered capital of a joint venture refers to the total amount of investment registered at the registration and administration office for the establishment of the joint venture. It should be the total amount of investment subscribed by parties to the joint venture.

The registered capital shall generally be presented in Renminbi, or may be in a foreign currency agreed upon by the parties to the joint venture.

Article 22 A joint venture shall not reduce its registered capital during the term of the joint venture.

Article 23 If one party to the joint venture intends to assign all or part of his investment subscribed to a third party, consent shall be obtained from the other party to the joint venture, and approval from the examination and approval authority is required.

When one party assigns all or part of his investment to a third party, the other party has pre-emptive right.

When one party assigns his investment subscribed to a third party, the conditions given shall not be more favourable than those given to the other party to the joint venture.

No assignment shall be made effective should there be any violation of the above stipulations.

Article 24 Any increase, assignment or other disposal of the registered capital of a joint venture shall be approved by a meeting of the board of directors and submitted to the original examination and approval authority

for approval. Registration procedures for changes shall be dealt with at the original registration and administration office.

#### Chapter IV Ways of Contributing Investment

Article 25 Each participant to a joint venture may contribute cash or buildings, premises, equipment or other materials, industrial property, know-how, right to the use of a site as investment the value of which shall be ascertained. If the investment is in the form of buildings, premises, equipment or other materials, industrial property or know-how, the prices shall be ascertained through consultation by the parties to the joint venture on the basis of fairness and reasonableness, or evaluated by the third party agreed upon by the parties to the joint venture.

Article 26 The foreign currency contributed by the foreign participant shall be converted into Renminbi according to the exchange rate announced by the State Administration of Foreign Exchange Control of the People's Republic of China (hereinafter referred to as the State Administration of Foreign Exchange Control) on the day of its submission or be cross exchanged into a predetermined foreign currency.

Should the cash Renminbi contributed by the Chinese participant be converted into foreign currency, it shall be converted according to the exchange rate announced by the State Administration of Foreign Exchange Control on the day of the submission of the funds.

Article 27 The machinery, equipment and other materials contributed as investment by the foreign participant shall meet the following conditions:

- (1) They are indispensable to the production of the joint venture;
- (2) China is unable to manufacture them, or manufactures them only at too high a price, or their technical performance and time of availability cannot meet the demand;
- (3) The price fixed shall not be higher than the current international market price for similar equipment or materials.

Article 28 The industrial property or know-how contributed by the foreign participant as investment shall meet one of the following conditions:

(1) Capable of manufacturing new products urgently needed in China or products suitable for export;

(2) Capable of improving markedly the performance quality of existing products and raising productivity;

(3) Capable of notable savings in raw materials, fuel or power.

Article 29 Foreign participants who contribute industrial property or know-how as investment shall present relevant documentation on the industrial property or know-how, including photocopies of the patent certificates or trademark registration certificates, statements of validity, their technical characteristics, practical value, the basis for calculating the price and the price agreement signed with the Chinese participants. All these shall serve as an annex to the contract.

Article 30 The machinery, equipment or other materials, industrial property or know-how contributed by foreign participants as investment shall be examined and approved by the department in charge of Chinese participant and then submitted to the examination and approval authority for approval.

Article 31 The parties to the joint venture shall pay in all the investment subscribed according to the time limit stipulated in the contract. Delay in payment or partial delay in payment will be subject to a payment of interest on arrears or a compensation for the loss as defined in the contract.

Article 32 After the investment is paid by the parties to the joint venture, a Chinese registered accountant shall verify it and provide a certificate of verification, in accordance with which the joint venture shall issue an investment certificate, which includes the following items: name of the joint venture; date, month and year of the establishment of the joint venture; names of the participants and the investment contributed; date, month and year of the contribution of the investment; and date, month and year of issuance of the investment certificate.

## Chapter V Board of Directors and Management Office

Article 33 The highest authority of the joint venture shall be its board of directors. It shall decide all major issues concerning the joint venture.

Article 34 The board of directors shall consist of no less than three members. The distribution of the number of directors shall be ascertained through consultation by the parties to the joint venture with reference to the proportion of investment contributed.

The directors shall be appointed by the parties to the joint venture. The chairman of the board shall be appointed by the Chinese participant and its vice-chairman by the foreign participant.

The term of office for the directors is four years. Their term of office may be renewed with the consent of the parties to the joint venture.

Article 35 The board of directors shall convene at least one meeting every year. The meeting shall be called and presided over by the chairman of the board. Should the chairman be unable to call the meeting, he shall authorize the vice-chairman or other director to call and preside over the meeting. The chairman may convene an interim meeting based on a proposal made by more than one-third of the directors.

A board meeting requires a quorum of over two-thirds of the directors. Should the director be unable to attend, he shall present a proxy authorizing someone else to represent him and vote for him.

A board meeting shall generally be held at the location of the joint venture's legal address.

Article 36 Decisions on the following items shall be made only after being unanimously agreed upon by the directors present at the board meeting:

- (1) Amendment of the articles of association of the joint venture;
- (2) Termination and dissolution of the joint venture;
- (3) Increase or assignment of the registered capital of the joint venture;
- (4) Merger of the joint venture with other economic organization.



Decision on other items shall be made according to the rules of procedure stipulated in the articles of association.

Article 37 The chairman of the board is the legal representative of the joint venture. Should the chairman be unable to exercise his responsibilities, he shall authorize the vice-chairman of the board or other director to represent the joint venture.

Article 38 A joint venture shall establish a management office which shall be responsible for daily management. The management office shall have a general manager and several deputy general managers who shall assist the general manager in his work.

Article 39 The general manager shall carry out the decisions of the board meeting and organize and conduct the daily management of the joint venture. The general manager shall, within the scope empowered him by the board, represent the joint venture in outside dealings, have the right to appoint and dismiss his subordinates, and exercise other responsibilities and rights as authorized by the board within the joint venture.

Article 40 The general manager and deputy general managers shall be engaged by the board of directors of the joint venture. These positions may be held either by Chinese citizens or foreign citizens.

At the invitation of the board of directors, the chairman, vice-chairman or other directors of the board may concurrently be the general manager, deputy general managers or other high-ranking management personnel of the joint venture.

In handling major issues, the general manager shall consult with the deputy general managers.

The general manager or deputy general managers shall not hold posts concurrently as general manager or deputy general managers of other economic organizations. They shall not have any connections with other economic organizations in commercial competition with their own joint venture.

Article 41 In case of graft or serious dereliction of duty on the part of the general manager, deputy general managers or other high-ranking management personnel, the board of directors shall have the power to dismiss

them at any time.

Article 42 Establishment of branch offices (including sales offices) outside of China or in Xianggang (Hongkong) or Aomen (Macao) is subject to approval by the Ministry of Foreign Economic Relations and Trade.

## Chapter VI Acquisition of Technology

Article 43 The acquisition of technology mentioned in this chapter refers to the necessary technology obtained by the joint venture by means of technology transfer from a third party or participants.

Article 44 The technology acquired by the joint venture shall be appropriate and advanced and enable the venture's products to display conspicuous social economic results domestically or to be competitive on the international market.

Article 45 The right of the joint venture to do business independently shall be maintained when making technology transfer agreements, and relevant documentation shall be provided by the technology exporting party in accordance with the provisions of Article 29 of the regulations.

Article 46 The technology transfer agreements signed by a joint venture shall be examined and agreed to by the department in charge of the joint venture and then submitted for approval to the examination and approval authority.

Technology transfer agreements shall comply with the following stipulations:

(1) Expenses for the use of technology shall be fair and reasonable. Payments are generally made in royalties, and the royalty rate shall not be higher than the standard international rate, which shall be calculated on the basis of net sales of the products turned out with the relevant technology or other reasonable means agreed upon by both parties.

(2) Unless otherwise agreed upon by both parties, the technology exporting party shall not put any restrictions on the quantity, price or region of sale of the products that are to be exported by the technology importing party.

(3) The term for a technology transfer agreement is generally not longer than 10 years.

(4) After the expiration of a technology transfer agreement, the technology importing party shall have the right to use the technology continuously.

(5) Conditions for mutual exchange of information on the improvement of technology by both parties of the technology transfer agreement shall be reciprocal.

(6) The technology importing party shall have the right to buy the equipment, parts and raw materials needed from sources they deem suitable.

(7) No irrational restrictive clauses prohibited by Chinese law and regulations shall be included.

## Chapter VII Right to the Use of Site and Its Fee

Article 47 Joint ventures shall practise economy in the use of land for their premises. Any joint venture requiring the use of a site shall file an application with local departments of the municipal (county) government in charge of land and obtain the right to use a site only after securing approval and signing a contract. The acreage, location, purpose and contract period and fee for the right to use a site (hereinafter referred to as site use fee), rights and obligations of the parties to a joint venture and fines for breach of contract should be stipulated in explicit terms in the contract.

Article 48 If the Chinese participant already has the right to the use of site for the joint venture, the Chinese participant may use it as part of its investment. The monetary equivalent of this investment should be the same as the site use fee otherwise paid for acquiring such site.

Article 49 The standard for site use fee shall be set by the people's governments of the province, autonomous region or municipality directly under the central government where the joint venture is located according to the purpose of use, geographic and environmental conditions, expenses for requisition, demolishing and resettlement and the joint venture's requirements with regard to infrastructure, and filed with the Ministry of

Foreign Economic Relations and Trade and the state department in charge of land.

**Article 50** Joint ventures engaged in agriculture and animal husbandry may, with consent of the people's government of the local province, autonomous region or municipality directly under the central government, pay a percentage of the joint venture's operating revenue as site use fees to the local department in charge of land.

Projects of a development nature in economically undeveloped areas shall receive special preferential treatment in respect of site use fees with consent of the local people's government.

**Article 51** The rates shall not be subject to adjustment in the first five years beginning from the day the land is used. After that the interval of adjustment shall not be less than three years according to the development of economy, changes in supply and demand, and changes in geographic and environmental conditions.

Site use fee as part of the investment by the Chinese participant shall not be subject to adjustment during the contract period.

**Article 52** The fee for the right to the use of site obtained by a joint venture according to Article 47 of the regulations shall be paid annually from the day to use the land stipulated in the contracts. For the first calendar year, the venture will pay a half-year fee if it has used the land for over six months; if less than six months, the site use fee shall be exempt. During the contract period, if the rates of site use fees are adjusted, the joint venture shall pay it according to the new rates from the year of adjustment.

**Article 53** Joint ventures that have permission to use a site shall only have the right to the use of it but no ownership. Assignment of the right to use land is forbidden.

#### Chapter VIII Planning, Purchasing and Selling

**Article 54** A joint venture shall work out a capital construction plan (including construction ability, building materials, water, power and gas

supply) according to the approved feasibility study report, and the plan shall be included in the capital construction plan of the department in charge of the joint venture and shall be given priority in arranging supplies and be ensured to be carried out.

**Article 55** Funds earmarked for capital construction of a joint venture shall be put under unified management of the bank where the venture has opened an account.

**Article 56** A joint venture shall work out a production and operating plan in accordance with the scope of operation and scale of production stipulated in the contract. The plan shall be carried out with the approval of the board of directors and filed with the department in charge of the joint venture.

Departments in charge of the joint ventures and planning and administration departments at all levels shall not issue directive on production and operating plans to joint ventures.

**Article 57** In its purchase of required machinery, equipment, raw materials, fuel, parts, means of transport and things for office use, etc. (hereinafter referred to as materials), a joint venture has the right to decide whether it buys them in China or from abroad. However, where conditions are the same it should give first priority to purchase in China.

**Article 58** Joint ventures can purchase materials in China through the following channels:

(1) Those under planned distribution shall be brought into the supply plan of departments in charge of joint ventures and supplied by materials and commercial departments or production enterprises according to contract;

(2) Those handled by materials and commercial departments shall be purchased from these departments;

(3) Those freely circulating on the market shall be purchased from production enterprises or their sale or commission agencies;

(4) Those export items handled by foreign trade corporations shall be purchased from the appropriate foreign trade corporations.

Article 59 The amount of materials needed for office and daily use for joint ventures purchased in China is not subject to restriction.

Article 60 The Chinese government encourages joint ventures to sell their products on the international market.

Article 61 Products of joint ventures that China urgently needs or imports can be mainly sold on the Chinese market.

Article 62 A joint venture has the right to export its products itself or entrust sales agencies of the foreign participant or Chinese foreign trade corporations with sales on a commission or distribution.

Article 63 Within the scope of operation stipulated in the contract a joint venture can import machinery, equipment, parts, raw materials and fuel needed for its production. A joint venture shall make a plan every year for items on which import licenses are required by the stipulation of the state, and apply for them every six months. For machines, equipment and other objects a foreign participant has contributed as part of his investment, the foreign participant can apply directly for import licenses with documents approved by examination and approval authority. For materials to be imported exceeding the stipulated scope of the contract, separate application for import licenses according to state regulations is required.

A joint venture has the right to export its products by itself, for those export licenses are required by the stipulation of the state, the joint venture shall make an export plan every business year and apply for them every six months.

Article 64 A joint venture may sell its products on the Chinese market in the following ways:

(1) For those items under planned distribution, departments in charge of joint ventures will bring them into the distribution plan of the materials administration departments, which sell them to designated users according to plan.

(2) For those items handled by materials and commercial departments, the materials and commercial departments will sign purchase contracts with the joint ventures.

(3) For excess portions other than those purchased by plan of the above two categories, and materials that do not belong to these two categories, the joint venture has the right to sell by itself or entrust sales to the organizations concerned.

(4) For products of a joint venture that Chinese foreign trade companies need to import, the joint venture may sell to Chinese foreign trade companies, and foreign currency shall be paid.

Article 65 Materials purchased and services needed in China by joint ventures shall be priced according to the following stipulations:

(1) The six raw materials - gold, silver, platinum, petroleum, coal and timber - that are used directly in production for export shall be priced according to the international market prices provided by the State Administration of Foreign Exchange Control or foreign trade departments, and payed in foreign currency or Renminbi.

(2) When purchasing export or import commodities handled by Chinese foreign trade companies, the suppliers and buyers shall negotiate the price, with reference to the prices on the international market, and foreign currency shall be paid.

(3) The prices for purchasing coal used as fuel and oil for motor vehicles, which are needed for manufacturing products to be sold domestically, as well as materials other than those listed in (1) and (2) of this article, and the fees charged for water, electricity, gas, heat, goods transportation, service, engineering, consultation service and advertisement etc. provided to joint venture, shall be treated equally with state-owned enterprises and payed in Renminbi.

Article 66 Prices of products of a joint venture for sale on the Chinese domestic market, except those items approved by the price control department for valuation with reference to the international market, shall correspond with state-set prices, be rated according to quality and paid in Renminbi. Prices fixed by a joint venture for its products shall be filed with departments in charge of joint ventures and of price control.

Prices of export products of a joint venture will be fixed by the joint venture itself and shall be filed with departments in charge of joint ventures and of price control.

Article 67 A joint venture and other Chinese economic organizations shall, in their economic exchanges, undertake economic responsibilities and settle disputes over contracts in accordance with relevant law and the contract concluded between both parties.

Article 68 A joint venture shall fill statistical forms on production, supply and marketing in accordance with relevant regulations, and file them with departments in charge, statistics departments and other departments concerned.

### Chapter IX Taxes

Article 69 Joint ventures shall pay taxes according to the stipulations of relevant laws of the People's Republic of China.

Article 70 Staff members and workers employed by joint ventures shall pay individual income tax according to the Individual Income Tax Law of the People's Republic of China.

Article 71 Joint ventures shall be exempt from customs duty and industrial and commercial consolidated tax for the following imported materials:

(1) Machinery, equipment, parts and other materials (materials here and hereinafter mean required materials for the joint venture's construction on the factory site and for installation and reinforcement of machines) which are part of the foreign participant's share of investment according to the provisions of contract.

(2) Machinery, equipment, parts and other materials imported with funds which are part of the joint venture's total investment.

(3) Machinery, equipment, parts and other materials imported by the joint venture with the additional capital under the approval of examination and approval authority, of which China cannot guarantee production and supply.

(4) Raw materials, auxiliary materials, components, parts and packing materials imported by the joint venture for production of export goods.

Taxes shall be pursued and payable according to regulations when the above-mentioned duty-free materials are approved for sale inside China or



switched to the production of items to be sold on the Chinese domestic market.

**Article 72** Except for those export items restricted by the state, products of a joint venture for export will be exempt from industrial and commercial consolidated tax, subject to the approval by the Ministry of Finance of the People's Republic of China.

A joint venture can apply for reduction or exemption of industrial and commercial consolidated tax for a certain period of time for products that are sold on the domestic market when it has difficulty to pay such tax in its initial period of production.

## Chapter X Foreign Exchange Control

**Article 73** All matters concerning foreign exchange for joint ventures shall be handled according to the Interim Regulations on Foreign Exchange Control of the People's Republic of China and relevant regulations.

**Article 74** With the business license issued by the General Administration for Industry and Commerce of the People's Republic of China, a joint venture can open foreign exchange deposit accounts and Renminbi deposit accounts with the Bank of China, or some other banks designated. The bank handling the account of the joint venture exercises supervision of receipts and expenditures.

All foreign exchange income of a joint venture must be deposited in the foreign exchange deposit account in the bank where an account has been opened; all payments by the joint venture in foreign exchange are to be made from its foreign exchange deposit account. The deposit interest rate shall be set as announced by the Bank of China.

**Article 75** A joint venture shall in general keep balance between its foreign exchange income and expenses. When a joint venture whose products are mainly sold on domestic market under its approved feasibility study report and contract has an unbalance of foreign exchange income and expenses, the unbalance shall be solved by the people's government of a relevant province, autonomous region or municipality directly under the central government or the department in charge under the State Council from their own

foreign exchange reserves, if unable to be solved, it shall be solved through inclusion into plan after the examination and approval by the Ministry of Foreign Economic Relations and Trade together with the State Planning Commission of the People's Republic of China.

Article 76 A joint venture shall get permission from the General Administration of Foreign Exchange Control or one of its branches to open a foreign exchange deposit account with an overseas bank or one in Xianggang or Aomen, and report to the State Administration of Foreign Exchange Control or one of its branches its foreign exchange receipts and expenditures, and provide account sheets.

Article 77 Sub-divisions set up by a joint venture in foreign countries or in Xianggang or Aomen shall open an account with the Bank of China wherever there is a branch. The sub-division shall submit its annual statement of assets and liabilities and annual profit report to the State Administration of Foreign Exchange Control or one of its branches through the joint venture.

Article 78 A joint venture can apply to the Bank of China for foreign loans and Renminbi loans according to business needs and following the Provisional Regulations for Providing Loans to Joint Venture Using Chinese and Foreign Investment by the Bank of China. Interest rates on loans to joint ventures are as announced by the Bank of China. A joint venture can also borrow foreign exchange as capital from banks abroad or in Xianggang or Aomen, but shall file a report with the State Administration of Foreign Exchange Control or one of its branches.

Article 79 After foreign staff and workers and staff and workers from Xianggang and Aomen have paid income tax on their salaries and other legitimate incomes according to law, they can apply to the Bank of China for permission to remit outside China all the remaining foreign exchange after deduction of their living expenses in China.

## Chapter XI Financial Affairs and Accounting

Article 80 Procedures for handling financial affairs and accounting of a joint venture shall be formulated in accordance with China's relevant laws and procedures on financial affairs and accounting, and in consideration of the conditions of the joint venture, and then being filed with local financial departments and tax authorities.

Article 81 A joint venture shall employ a treasurer to assist the general manager in handling the financial affairs of the enterprise. If necessary a deputy treasurer can be appointed.

Article 82 A joint venture shall (small venture may not) appoint an auditor to be responsible for checking financial receipts, payments and accounts, and to submit reports to the board of directors and the general manager.

Article 83 The fiscal year of a joint venture shall coincide with the calendar year, i.e. from January 1 to December 31 on the Gregorian calendar.

Article 84 The accounting of a joint venture shall adopt the internationally used accrual basis and debit and credit accounting system in their work. All vouchers, account books, statistic statements and reports prepared by the enterprise shall be written in Chinese. A foreign language can be used concurrently with mutual consent.

Article 85 Principally joint ventures shall adopt Reminbi as the standard currency. In keeping accounts, however, another currency can be used through consultation by the parties concerned.

Article 86 In addition to the use of standard currency to record accounts, joint ventures shall record accounts in currencies actually used in payments and receipts, if such currencies in cash, bank deposits, funds of other currencies, creditor's right, debts, gains, expenses, etc. are inconsistent with the standard currency in recording accounts.

Joint ventures using a foreign currency in accounting shall work out a

statement of accounts in Renminbi equivalents in addition to those in the foreign currency.

The actual amounts of losses and gains caused by differences in exchange rates in the course of remittances shall be recorded in the year's losses and gains accounts. No adjustments shall be made for recorded changes in exchange rates and remaining sum on the book of related foreign exchange accounts.

**Article 87** Principles of profit distribution after payment of taxes in accordance with the Income Tax Law of the People's Republic of China Concerning Joint Ventures with Chinese and Foreign Investment are as follows:

(1) Allocations for reserve funds, bonuses and welfare funds for staff and workers and expansion funds of the joint venture. Proportion of allocations is decided by the board of directors.

(2) Reserve funds can be used to make up the losses of the joint venture, and with the consent of examination and approval authority, to increase the joint venture's capital for production expansion.

(3) After the funds described in (1) of this article have been deducted and if the board of directors decides to distribute the remaining profit, it should be distributed according to the proportion of each participant's investment.

**Article 88** Profits cannot be distributed unless the losses of previous year have been made up. Remaining profits from previous year (or years) can be distributed together with that of the current year.

**Article 89** A joint venture shall submit quarterly and annual fiscal reports to parties to the joint venture, the local tax authority, department in charge of the joint venture and financial department at the same level to those departments.

A copy of the annual fiscal reports shall be submitted to the original examination and approval authority.

**Article 90** Only after being examined and certified by an accountant registered in China can the following documents, certificates and reports be considered valid.

(1) Certificates of investment from all parties to a joint venture (lists of assessed value shall be attached to documents on investments involving materials, site use rights, industrial property and know-how);

(2) Annual fiscal reports of the joint venture;

(3) Fiscal reports on liquidation of the joint venture.

## Chapter XII Staff and Workers

**Article 91** The employment, recruitment, dismissal and resignation of staff and workers of joint ventures, and their salary, welfare benefits, labour insurance, labour protection, labour discipline and other matters shall be handled according to the Regulations of the People's Republic of China on Labour Management in Joint Ventures Using Chinese and Foreign Investment.

**Article 92** Joint ventures shall make efforts to conduct professional and technical training of their staff and workers and establish a strict examination system so that they can meet the requirements of production and managerial skills in a modernized enterprise.

**Article 93** The salary and bonus systems of joint ventures shall be in accordance with the principle of distribution to each according to his work, and more pay for more work.

**Article 94** Salaries and remuneration of the general manager and deputy general manager(s), chief engineer, deputy chief engineer(s), treasurer and deputy treasurer(s), auditor and other high-ranking officials shall be decided upon by the board of directors.

## Chapter XIII Trade Union

**Article 95** Staff and workers of a joint venture have the right to set up grass-roots trade unions and carry on trade union activities in accordance with the Trade Union Law of the People's Republic of China (hereinafter referred to as Chinese Trade Union Law) and the Articles of Association of Chinese Trade Union.

**Article 96** Trade unions in joint ventures are representatives of the interests of the staff and workers. They have the power to represent the staff and workers to sign labour contracts with joint ventures and supervise the execution of these contracts.

**Article 97** The basic tasks of the trade unions in joint ventures are: to protect the democratic rights and material interests of the staff and workers pursuant to the law; to help the joint ventures with the arrangement and rational use of welfare and bonus funds; to organize political, professional, scientific and technical studies, carry out literary, art and sports activities; and to educate staff and workers to observe labour discipline and strive to fulfil the economic tasks of the enterprises.

**Article 98** Trade union representatives have the right to attend as non-voting members and to report the opinions and demands of staff and workers to meetings of the board of directors held to discuss important issues such as development plans, production and operational activities of joint ventures.

Trade union representatives have the right to attend as nonvoting members of meetings of the board of directors held to discuss and decide on awards and penalties to staff and workers, salary systems, welfare benefits, labour protection and labour insurance, etc. The board of directors shall heed the opinions of the trade unions and win its co-operation.

**Article 99** A joint venture shall actively support the work of the trade union, and, in accordance with stipulations of the Chinese Trade Union Law, provide housing and facilities for the trade unions' office work, meetings, and welfare, cultural and sports activities. The joint venture shall allot an amount of money totalling 2 per cent of all the salaries of the joint venture's staff and workers as trade union's funds, which the trade union of the joint venture shall use according to the relevant managerial rules for trade union funds formulated by the All China Federation of Trade Unions.

## Chapter XIV Duration, Dissolution and Liquidation

Article 100 The duration of a joint venture shall be decided upon through consultation of all parties to the joint venture according to the actual conditions of the particular lines of business and projects. The duration of a joint venture engaged in an ordinary project is usually from 10 to 30 years. Duration for those engaged in projects requiring large amounts of investment, long construction periods and low interest rates on funds can be extended to more than 30 years.

Article 101 The duration of a joint venture shall be stipulated by all parties to the joint venture in the agreement, contract and articles of association. The duration begins from the day when the joint venture is issued a business license.

When all parties to a joint venture agree to extend the duration, the joint venture shall file an application for extending the duration signed by representatives authorized by the parties, with the examination and approval authority six months before the date of expiration of the duration. The examination and approval authority shall give an official written reply to the applicant within one month beginning from the day it receives the application.

Upon approval of the extension of the duration, the joint venture concerned shall go through registration formalities for the alteration in accordance with the Procedures of the People's Republic of China for the Registration and Administration of Chinese-Foreign Joint Ventures.

Article 102 A joint venture may be dissolved in the following situations:

- (1) Termination of duration;
- (2) Inability to continue operations due to heavy losses;
- (3) Inability to continue operations due to the failure of one of the contracting parties to fulfil the obligations prescribed by the agreement, contract and articles of association;
- (4) Inability to continue operations due to heavy losses caused by force majeure such as natural calamities and wars, etc.;

(5) Inability to obtain the desired objectives of the operation and at the same time to see a future for development;

(6) Occurrence of other reasons for dissolution prescribed by the contract and articles of association.

In cases described in (2), (3), (4), (5) and (6) of this article, the board of directors shall make an application for dissolution to the examination and approval authority.

In the situation described in (3) of this article, the party failed to fulfil the obligations prescribed by the agreement, contract and articles of association shall be liable to the losses thus caused.

**Article 103** Upon announcement of the dissolution of a joint venture, its board of directors shall work out procedures and principles for the liquidation and nominate candidates for the liquidation committee. It shall report to the department in charge of the joint venture for examination, verification and supervision of the liquidation.

**Article 104** Members of a liquidation committee are usually selected among directors of a joint venture. In case the directors cannot serve or are unsuitable to be members of the liquidation committee, the joint venture may invite accountants and lawyers registered in China to do the job. When the examination and approval authority deems necessary, it may send personnel to supervise the process.

The liquidation expenses and remuneration to members of the liquidation committee shall be paid in priority from the existing assets of the joint venture.

**Article 105** The tasks of the liquidation committee are to conduct thorough check of the property of the joint venture concerned, its creditors' rights and liabilities; to work out the statement of assets and liabilities and list of property; to put forward a basis on which property is to be evaluated and calculated; and to formulate a liquidation plan. All these shall be carried out upon approval of the board of directors.

During the process of liquidation, the liquidation committee shall represent the joint venture concerned to sue and be sued.



Article 106 Joint venture shall be liable to its debts with all of its assets. The remaining property after the clearance of debts shall be distributed among parties to the joint venture according to the proportion of each party's investment unless otherwise provided by agreement, contract and articles of association of the joint venture.

At the time when a joint venture is being dissolved, the value added to its net assets or remaining property that exceeds the registered capital is regarded as profit on which income taxes shall be levied according to law. The foreign participant shall pay income taxes according to law for the portion of the net assets or remaining property that exceeds his investment when he remits it abroad.

Article 107 On completion of the liquidation of a dissolved joint venture, the liquidation committee shall submit a liquidation report approved by a meeting of the board of directors to the original examination and approval authority, go through formalities for nullifying its registration and hand in its business license to the original registration authority.

Article 108 After dissolution of a joint venture, its account books and documents shall be left in the care of the Chinese participant.

## Chapter XV Settlement of Disputes

Article 109 Disputes arising over the interpretation or execution of the agreement, contract or articles of association between the parties to the joint venture shall, if possible, be settled through friendly consultation or mediation. Disputes that cannot be settled through these means may be settled through arbitration or courts of justice.

Article 110 Parties to a joint venture shall apply for arbitration in accordance with the relevant written agreement. They may submit the dispute to the Foreign Economic and Trade Arbitration Commission of the China Council for the Promotion of International Trade in accordance with its arbitration rules. With mutual consent of the parties concerned, arbitration can also be carried out through an arbitration agency in the country where the sued party is located or through one in a third country in accordance with the arbitration agency's procedures.

**Article 111** If there is no written arbitration agreement between the parties to a joint venture, each side can file a suit with the Chinese People's Court.

**Article 112** In the process of solving disputes, except for matters in dispute, parties to a joint venture shall continue to carry out other provisions stipulated by the agreement, contract and articles of association of the joint venture.

#### Chapter XVI Supplementary Articles

**Article 113** The Chinese office in charge of visas shall give convenient service by simplifying procedures for staff and workers from foreign countries or from Xianggang and Aomen (including their family members) who frequently cross Chinese borders.

**Article 114** Departments in charge of joint ventures are responsible for handling applications and procedures for Chinese staff and workers going abroad for study tours, business negotiations or training.

**Article 115** Staff and workers from foreign countries or from Xianggang and Aomen working for a joint venture can bring in needed means of transport and items for office use, paying regular customs duty and industrial and commercial consolidated tax on them.

**Article 116** Joint ventures set up in the special economic zones shall abide by the provisions, if any, provided otherwise in the laws and regulations adopted by the National People's Congress, its Standing Committee or the State Council.

**Article 117** The power to explain the regulations is vested in the Ministry of the Foreign Economic Relations and Trade.

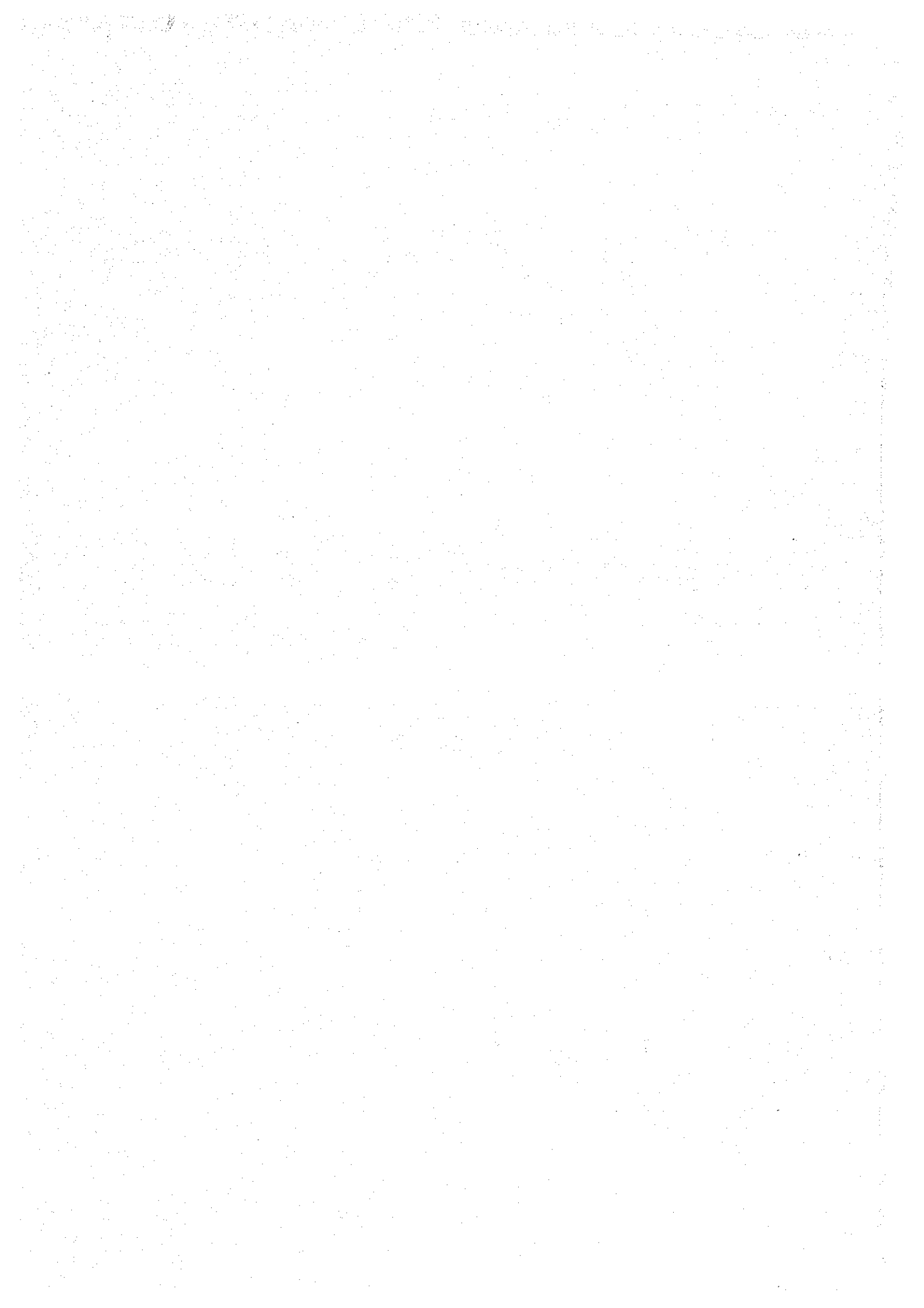
**Article 118** The regulations shall come into force on the day of promulgation.

(The English translation of these regulations is for reference only)









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