

## 爱尔兰投资指南

### Guide to investing in Ireland



欧睿言

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**M**ore than 1,200 multinational companies have chosen Ireland as their platform for international expansion, employing almost 200,000 people in Ireland as of January 2017. This includes some of the world's largest companies from sectors such as technology, life sciences, financial services and fintech, internet, engineering and business services. Many of these companies are undertaking strategic activities in Ireland including advanced manufacturing, research and development (R&D) and global business services.

Ireland's ability to continually attract foreign multinationals is a testament to the breadth of incentives available to prospective investors, as well as its sophisticated, but flexible, business environment. Key incentives for foreign investors include the Irish government's positive attitude towards promoting foreign direct investment (FDI), committed membership of the European Union, a highly skilled and English-speaking workforce, a favourable corporate tax regime and the general ease of doing business in Ireland. Ireland's strength as an investment location is perfect for attracting Chinese business seeking to build a successful European business.

The Irish government is keen to ensure that there are no barriers to entry for international trade or investment. Through organisations like IDA Ireland (the Irish government's inward investment promotional agency), the Irish government seeks to foster a pro-business environment, which has led to the country being one of the most open economies in the world. In the 2016 IMD World Competitiveness Yearbook, Ireland ranked seventh of the 61 countries benchmarked

**截**至2017年1月,已有逾1200家跨国公司选择爱尔兰作为在国际上扩张的平台,在本地聘用的人数接近20万人。它们当中包括一些来自技术、生命科学、金融服务和金融科技、互联网、工程及商业服务等行业的全世界规模最大的公司。其中,有不少公司是在爱尔兰开展先进制造业、研发、全球商业服务等战略性的经营活动。

爱尔兰之所以能够不断地保持对国外跨国公司的吸引力,背后的原因有两点,一是有众多对潜在投资者利好的因素,二是爱尔兰拥有一个成熟灵活的商业环境。对外国投资者利好的主要因素包括政府积极促进外商直接投资、坚决支持欧盟、劳动力技术纯熟且以英语为母语、企业税收制度有利于投资者、在爱尔兰经营生意氛围轻松等。对于有志于在欧洲创造商业辉煌的中国企业而言,爱尔兰凭借其优势成为绝佳的投资地。

爱尔兰政府不遗余力地为国际贸易和国际投资清理一切准入障碍。通过爱尔兰投资发展局(爱尔兰政府设立的负责促进外来投资的机构)等组织机构,爱尔兰政府努力培养亲商的社会环境,爱尔兰因此一举成为全世界开放度最高的经济体之一。在瑞士洛桑国际管理学院(IMD)发布的《2016年全球竞争力排名》中,爱尔兰在全世界61个标杆国家中排名第七,成为全球最具吸引力的业务经营地之一。

#### 主要问题

针对如何在爱尔兰设立成功的业务这一事宜,我们为众多公司提供过咨询意见。下文是我们解答过的部分常见问题。

**问:在爱尔兰成立公司容易吗?答:**在爱尔兰设立公司又快又省钱。有多种不同的公司类型可供选择,但标准的私人有限公司是最常用的公司类型,注册这样一家公司最多只需要五个工作日。法律上仅要求

globally, making it one of the most attractive business locations in the world.

#### KEY QUESTIONS

We advise many companies on establishing successful operations in Ireland. Below are some of the frequently asked questions we answer.

**Q: Is it easy to set up a company in Ireland? A:** Yes, it is very fast and cost efficient to establish an Irish company. There are a number of different company types to choose from but a standard private limited company is the most common type of company used and takes just up to five business days to incorporate. Legally only one director is required to be appointed and this director can be a Chinese national but the director must be an individual and not a body corporate. A company secretary must also be appointed, which can also be a company. Unless the company is engaging in a regulated activity in Ireland (e.g., an insurance company) no governmental approvals are needed to incorporate the company.

**Q: What is the minimum share capital required for an Irish company? A:** The share capital can be as low as 1 euro/US\$1 (or any currency denomination) and the shares can be held by a Chinese or another foreign company. The company can have one or more shareholders. Subject to tax advice, and other than the minimum share capital noted above, the company can be funded for its activities through debt.

**Q: What are the tax benefits for establishing a business in Ireland? A:** Ireland has a low corporate tax rate of 12.5% for companies trading in Ireland. In addition, Ireland has introduced

任命一名董事，董事可以是中国国籍，但必须是自然人而非法人团体。此外还必须任命一名公司秘书，公司秘书可以是企业。除非公司拟在爱尔兰从事受监管活动(例如保险公司)，否则公司注册并不需要得到政府的批准。

**问：爱尔兰公司的最低股本额要求是多少？答：**股本可以低至1欧元/1美元(或任何货币的一个整数单位)，股份持有人可以是中国公司，也可以是外国公司。公司的股东可以是一人或多人。在遵守税务意见以及上述最低股本要求的前提下，公司可以举债经营。

**问：在爱尔兰成立企业可以享受哪些税收优惠？答：**对于在爱尔兰从事贸易的公司，爱尔兰仅按12.5%的税率征收企业所得税。此外，为了从欧洲、中东和非洲等司法辖区吸引控股公司和区域总部，爱尔兰税法设计了一些税收优惠，例如对特定股份的售股所得免征资本利得税，对国外股息提供减税优惠等等。

在爱尔兰投资享有的其他主要税收优惠包括：(1)对知识产权(IP)和其他无形资产的购置成本实行税收减免；(2)普遍研发税抵免制度对符合条件的支出给予37.5%的实际减税幅度；(3)作为与经合组织接轨的首个专利权待遇制度(即知识开发盒[KDB])的参与国，对源自若干类知识产权的利润实行6.25%的实际税率；(4)对国内的利息和股息款广泛地免征代扣代缴税；(5)对向欧盟成员国/条约缔约国支付的特许权使用费免收代缴税，对向非欧盟成员国/非条约缔约国汇出的款项有可能免收此项税种；(6)不实行资本弱化规则；(7)目前不实行受控外国企业税收规则；(8)不实行资本税；(9)转移定价规则良好；以及(10)加入大量条约，目前已签的有72份，而且签约数量在持续增长。

**问：对于外商直接投资而言，爱尔兰哪些行业兴旺发达？答：**各行各业的公司在爱尔兰取得了辉煌的成就，它们经营的行业在下文摘要介绍，外商直接投资的行业数量还在持续增加。

**制药和生命科学。**全球前十大制药公司都位于爱尔兰；全球十大医药中，有七种产自爱尔兰；全爱尔兰共有163家从事制药和生命科学的公司。

**医疗技术。**爱尔兰是欧洲第二大医疗器械出口国。在世界顶尖的25家医疗科技公司中，有15家在爱尔兰有制造业务。爱尔兰人均拥有的卫生技术人员数在欧洲排名第一。

**金融服务。**以对冲基金会计服务和交易所上市投资基金的数量而论，爱尔兰在全世界排名第一。在世界顶尖的15家飞机租赁公司中，有14家位于爱尔兰。全爱尔兰共有250家全球性的金融机构。

**技术与互联网。**在全球前五大游戏公司中，有三家总部在爱尔兰。爱尔兰是世界上最前五大软件出口国之一。在美国10大顶尖的信息和通信技术公司中，有九家在爱尔兰经营业务。“生于互联网”榜单上的前10家公司的总部均设在爱尔兰。

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## “全爱尔兰共有 250 家全球性的金融机构

### *250 global financial institutions are located in Ireland*

tax legislation intended to make Ireland an attractive location for holding companies and as regional headquarters, particularly for jurisdictions in Europe, the Middle East and Africa (EMEA) – e.g., no capital gains tax on gains from the sale of certain shares, and reduced tax on foreign dividends.

Other key tax benefits of investing in Ireland include: (1) tax relief on the acquisition cost of intellectual property (IP) and other intangibles; (2) a general R&D tax credit system giving an effective tax deduction of 37.5% for qualifying expenditure; (3) the first OECD compliant patent box regime (the Knowledge Development Box [KDB]) with 6.25% effective tax rate on profits arising from certain types of IP; (4) extensive domestic exemptions from withholding tax on interest and dividend payments; (5) no withholding on royalties paid to EU/treaty countries and potentially on payments to non-EU/non-treaty countries; (6) no thin capitalisation rules; (7) no controlled foreign corporation tax rules currently; (8) no capital duty; (9) benign transfer pricing rules; and (10) a wide, and growing, treaty network with 72 treaties currently signed.

**Q: What industries thrive in Ireland for foreign direct investment? A:** Companies in a variety of industries have built very successful businesses in Ireland as summarised below and the list continues to expand.

**Pharma & life Science.** The top 10 global pharmaceutical companies are all located in Ireland; seven out of 10 pharmaceutical blockbusters produced are located in Ireland; 163 pharmaceutical and life science companies are located in Ireland.

**Medical technology.** Ireland is the second-largest exporter of medical devices in Europe. 15 of the world's top 25 medical technology companies manufacture in Ireland. Ireland has the most med-tech personnel per capita in Europe.

**Financial services.** Ireland is ranked first for hedge fund administration and stock exchange listed investment funds. 14 of the top 15 aircraft leasing companies are located in Ireland. 250 global financial institutions are located in Ireland.

**Technology and internet.** Three of the world's top five gaming companies are based in Ireland. Ireland is a top five exporter of software in the world. Nine of the top 10 US information and communications technology companies are operating in Ireland. Top 10 “born on the internet” companies are all based in Ireland.

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