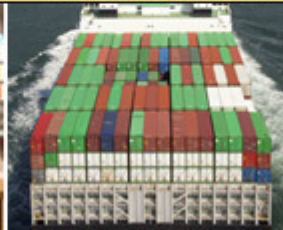


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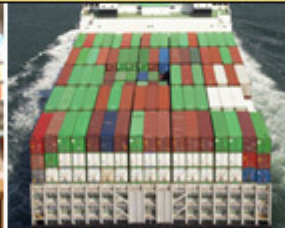
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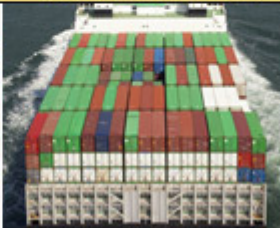
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China: Overviews Business Overview

China's transformation from a centrally planned economy to a market-oriented one has encouraged private enterprise, resulting in one of the globe's fastest-growing economies and highest reductions in poverty over the last two decades. The government's pragmatic shift toward a market economy has led to China's current ranking as the world's second-largest economy in terms of GDP. Yet per capita income remains low, and the nation faces significant challenges, including low domestic demand, environmental degradation, corruption, and the need to sustain adequate job growth for an urban-migrating populace, among other concerns.

Major Industries
Manufacturing has become China's most important industry since the nation opened up to free trade in 1978. The country manufactures machines; textiles and apparel; armaments; consumer products such as footwear, toys, and electronics; foodstuffs; transportation equipment such as cars, locomotives, ships, and aircraft; telecommunication devices such as telephones; and satellites, plus the commercial space vehicles that launch them.

Trade Overview
The US purchases 18 percent of China's exports and is the country's top trade partner. Hong Kong, Japan, South Korea, and Germany also buy significant percentages of mainland China's exports. Top exports include electrical and other machinery such as data processing equipment; apparel and textiles; metals such as iron and steel; and optical and medical devices.

Japan leads the list of import partners at 13 percent of purchases, followed by South Korea, the US, Germany, and Australia. China purchases electrical and other machinery, metal ores, optical and medical equipment, plastics, and organic chemicals.

Foreign Investment
Since China opened its gates to foreign investment, foreign capital has played a significant role in the national economy. By the early 2000s, China had become a top destination for foreign direct investment (FDI), with the majority of FDI coming from Hong Kong, Singapore, Taiwan, Japan, South Korea, and Macau. Britain, the US, France, and Luxemburg also invest heavily in China. The manufacturing industry attracts a great deal of foreign investment, as do the agriculture, animal husbandry, forestry, and fishery sectors.

Transparency (Rule of Law)
China scored 3.6 out of 10 in Transparency International's Corruption Perceptions Index, with an overall ranking of 75th out of 183 nations. Sectors noted as problematic include finance, government procurement, construction, and banking. Both the government and private sectors lack transparency in public disclosure. The country also has weak independent judiciaries, and foreigners find little protection in the court system. In addition, challenges remain in enforcement of intellectual property rights due to copyright and patent infringement.

Regulatory Environment (Ease of Doing Business)
China ranks 91st out of 183 nations in the World Bank's Ease of Doing Business Index. The country earns high marks for enforcing contracts. However, the nation received one of the lowest marks in the survey in the categories of starting a business, dealing with construction permits, and paying taxes.

Writer: Rachel Levy Sarfin



As China's largest city, Shanghai wields a global influence on commerce and technology.



The government's shift toward a market economy has made China the world's second-largest economy.



China relies heavily on hydropower as an energy resource.



The US buys 18 percent of China's exports, followed by Hong Kong, Japan, South Korea, and Germany.



China has become dependent on exports, and inflation and government debt remain problematic.



FDI is often directed to the manufacturing, forestry, fishery, and agricultural sectors.

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- Dictionary of Int'l Trade
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- Importing to the USA
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- International Dialing
- International Payments
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 - Ocean Freight Containers
 - Seaports of the World
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**Ocean Transport:
Ocean Freight Containers**

Select a category: Open Top Container 40'

Open Top Container 40'



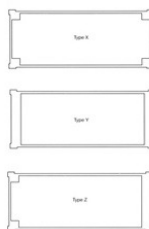
- Especially for:
 - overheight cargo, e.g. by crane
 - loading from top side, e.g. with cargo hanging from overhead tackle.
- Door header can be swung out on all open top containers.
- If required, disposable tarpaulins can be provided. For fastening tarpaulins, lashing bars are available on the outside of the walls. Using one way tarpaulins requires the corner castings to be accessible.
- The capacity of the floor for use of fork-lift trucks exceeds the ISO standards by 33% on all 40' open top containers.
- Numerous lashing devices are located on the top and bottom longitudinal rails and the corner posts. Lashing devices have a permissible load of 1,000 kg (2,205 lbs) each.
- Dimensions of roof and door openings follow in two pages.
- Note permissible weight limits for road and rail transport.

Open Top Container Dimensions


Size: 40' long / 8' 6" high
Construction: Steel container with corrugated walls, removable tarpaulin and wooden floor

Inside Dimensions				Weights			Capacity
Length	Width	Height Middle	Height Side	Max. Gross	Tare	Max. Payload	Volume
12.023 m 39' 5 1/8"	2.335 m 7' 8"	2.378 m 7' 9 7/8"	2.318 m 7' 7 1/4"	30,480 kg 67,200 lbs	3,800 kg 8,380 lbs	26,680 kg 58,820 lbs	66.7 m ³ 2,354 cu.ft.
12.038 m 39' 5 7/8"	2.338 m 7' 8"	2.363 m 7' 9"	2.313 m 7' 7 1/2"	30,480 kg 67,200 lbs	3,650 kg 8,050 lbs	26,830 kg 59,150 lbs	66.7 m ³ 2,354 cu.ft.
12.025 m 39' 5 1/2"	2.330 m 7' 7 3/4"	2.360 m 7' 8 7/8"	2.325 m 7' 7 1/2"	30,480 kg 67,200 lbs	3,890 kg 8,580 lbs	26,590 kg 58,620 lbs	66.0 m ³ 2,330 cu.ft.
12.038 m 39' 5 7/8"	2.336 m 7' 8"	2.370 m 7' 9 1/4"	2.320 m 7' 7 1/4"	30,480 kg 67,197 lbs	3,700 kg 8,157 lbs	26,780 kg 59,040 lbs	65.3 m ³ 2,306 cu.ft.
12.029 m 39' 5 1/2"	2.342 m 7' 8 1/2"	2.376 m 7' 9 1/2"	2.326 m 7' 7 1/2"	30,480 kg 67,200 lbs	3,810 kg 8,400 lbs	26,670 kg 58,800 lbs	65.5 m ³ 2,310 cu.ft.
12.022 m 39' 5 1/4"	2.346 m 7' 8 3/8"	2.365 m 7' 9 1/8"	2.315 m 7' 7 1/8"	30,480 kg 67,200 lbs	3,740 kg 8,250 lbs	26,740 kg 58,950 lbs	65.3 m ³ 2,306 cu.ft.
12.007 m 39' 4 3/4"	2.315 m 7' 7 1/2"	2.362 m 7' 9"	2.317 m 7' 7 1/4"	30,480 kg 67,200 lbs	3,950 kg 8,710 lbs	26,530 kg 58,490 lbs	65.0 m ³ 2,295 cu.ft.
12.005 m 39' 4 5/8"	2.330 m 7' 7 3/4"	2.380 m 7' 9 5/8"	2.340 m 7' 8 5/8"	30,480 kg 67,200 lbs	4,350 kg 9,590 lbs	26,130 kg 57,610 lbs	65.5 m ³ 2,315 cu.ft.

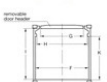
Types:



Roof Opening:



Door Opening:



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- Ocean Cargo Containers
- Trade Compliance
- Cargo Insurance Guide
- *Dictionary of International Trade*
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 - 24-Hour Rule
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Germany: Business Culture

Business Meetings

Germany is known for the high quality of its goods and has one of the most stable economies in Europe. Doing business there can be rewarding in the long run, but be prepared to work hard within the strict cultural framework of the German business world. Germans emphasize efficiency and productivity and have little tolerance for those who do not meet their standards.

Germans are scrupulous when it comes to quality control and environmental safety. Importing goods to Germany can be challenging, as all imports must conform to the myriad legal regulations that govern German manufacturing. However, the number of international corporations engaged in partnerships with German companies attests to the fact that, while the initial process may be taxing, Germany can offer many opportunities to the foreign investor.

Preparation

As in many countries, connections play a key role in the German business world. Who you know can be crucial to the success of your business proposal.

Japan: Business Culture

Business Entertaining

Activities

Most Japanese businesspeople consider corporate entertaining just as important as negotiations and meetings when it comes to building the professional relationship. Your Japanese counterpart will most likely invite you to a restaurant for a business lunch or dinner to celebrate a deal or continue a discussion. These types of activities will give you the chance to learn more about your counterpart, as well as to explore a number of new dishes and foods. The typical business lunch occurs between 12 and 1 p.m., while the typical business dinner takes place in the early evening, from 5:30 to 8 p.m., or later, from 9 to 11 p.m. While many visitors will be taken to a quintessential gesha house, sushi bar, or Kobe beef steakhouse, many modern Japanese businesspeople enjoy Western-style restaurants or even other Asian cuisines, such as Korean barbecue.

China: Business Culture

Negotiating

Introduction

Though the People's Republic of China has become increasingly open to the Western world in recent years, particularly for commerce, the Chinese have distinct and unique ways of doing business. Business and finance remain largely under governmental control, and approval is required from the authorities for any joint venture. Negotiations are marked by formal and polite behavior, but with an undercurrent of competitiveness and a certain disdain for outsiders.

Goal of Negotiations

CULTURAL TENDENCY									
Contract					Relationship				
1.0	1.5	2.0	2.5	3.0	3.5	4.0	4.5	5.0	

Who you know is often more important than what you know in China, and having the right connections in both business and government can be crucial to how far your business can go. Chinese executives will rarely agree to meet with someone new without an introduction from a trusted source or an official, and once you are introduced, they will want to build a relationship of trust. Only then will they be prepared to consider your business proposal.

Attitude

CULTURAL TENDENCY									
Win/Lose					Win/Win				
1.0	1.5	2.0	2.5	3.0	3.5	4.0	4.5	5.0	

The Chinese are rightly proud of their 5,000 years of cultural history, and tend to think of Westerners as honest and trusting but somewhat naive, and lacking in patience and subtlety. Their own experience lets them take advantage of foreigners by exploiting weakness or, as, playing you off against competitors, or even using deception. Negotiating tactics, many of them psychological, are often based on ancient traditions about the techniques of warfare, and negotiations are indeed seen as a type of battle between the sides, which the Chinese want to win on their own terms. Prices are often padded or inflated, decisions may be delayed as a way of pressuring the other side, or advantage taken of the foreigners' fear of losing their investment in the country. It is important to let the Chinese know that you are prepared to walk away without an agreement if your bottom line is not met.

The Most Extensive Business Culture Content Available

- The Business Experience
- Decision Making
- Business Meetings
- Negotiating
- Entertaining
- Business Attire
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China: Business Formation

Starting a Business

Listed below is a detailed summary of the bureaucratic and legal hurdles an entrepreneur must overcome in order to incorporate and register a new firm, along with their associated time and set-up costs. It examines the procedures, time and cost involved in launching a commercial or industrial firm with up to 50 employees and start-up capital of 10 times the economy's per-capita gross national income (GNI).

The information appearing on this page was collected as part of the *Doing Business* project, which measures and compares regulations relevant to the life cycle of a small- to medium-sized domestic business in 183 economies. The most recent round of data collection for the project was completed in June 2011.

Standardized Company
Legal Form: Limited Liability Company
City: Shanghai

No.	Procedure	Time to Complete	Associated Costs
1	Obtain a notice of pre-approval of the company name The applicant picks up the application for company name preapproval from the local Administration of Industry and Commerce (AIC), or otherwise, downloads the form from AIC's Web site. The applicant can be the representative designated by all the shareholders or the agent entrusted by all the shareholders. The completed application form shall be signed by all shareholders of the company. The application form together with the business licenses or other registration certificates (if the shareholders are companies or other eligible entities) and the photocopy of the identity card of the individual shareholders shall be filed with the AIC. Effective July 1, 2004, enterprise name registration must follow the amended State Administration of Industry and Commerce (SAIC) rules (that is, the new Enterprise Name Registration Administration Implementing Measures, or Qi ye ming cheng deng ji guan li shi shi ban fa). According to the new registration rules, if the applicant goes directly to the AIC, a proposed company name is approved or rejected on the spot. This is newly regulated by Article 24 of the aforementioned measures and is implemented in practice. However if the application is made through mail, fax, email, etc., the proposed company name will be approved or rejected within 15 days.	1 day	no charge
2	Open a preliminary bank account; deposit fund in the account and obtain the certificate of deposit The Company Law was modified on October 27, 2005, and became effective on January 1, 2006. - Article 26 lowers the minimum capital requirement to CNY 30,000. According to this article, the shareholders, after paying the required initial capital contribution, may pay off their remaining capital contributions, if any, within 2 years after establishing the company. Note that the required initial capital contribution is at least 20% of the proposed company's registered capital and shall not be lower than the legal requirement for the registered capital for particular industries. - Article 27 provides the form of the capital contribution. According to this article, if the initial capital contribution is in cash, the shareholders must (a) open a preliminary bank account after obtaining preapproval of the company name; and (b) deposit the initial capital contribution into the bank account. If the initial capital contribution is in nonmonetary assets, the shareholder must transfer the property title of the assets to the company and the value of such assets must be appraised. The initial capital contribution must be verified by legally established verification institutes. The revised Company Law enables shareholders to contribute up to 70% of the registered capital of a limited liability corporation in "nonmonetary assets that can be monetarily valued and legally transferred."	1 day	no charge
3	Obtain capital verification report from an auditing firm An auditing firm has to prepare a report that verifies the company capital as part of the documents necessary for registration.	2 days	CNY 350
4	Obtain registration certification "business license of enterprise legal person" with SAIC or local equivalent To obtain registration certification, the company must file a completed application form along with the following documents: - Notice of approval of company name. - Lease or other proof of company office. - Capital verification certificate or appraisal report. - Articles of association, executed by each shareholder. - Representation authorization. - Identity cards of shareholders and identification documents of officers. - Appointment documents and identification documents (certifying name and address) of the directors, supervisors, and officers. - Appointment documents and identification documents of the company's legal representative. - If the initial contribution is in nonmonetary assets, the document certifying transfer of the property title of such assets. - Other documents as required by the authorities. Within 15 working days from receipt of all documents, the AIC should decide to approve or not approve the company registration. After the company registers, it can proceed to have its seal carved, to open formal bank accounts, and to apply for taxation registration. According to the new administrative rules, application forms may be downloaded from the local government authorities' Web sites. Statutory time limits were introduced for acceptance of application documents and for registration decisionmaking, which differs according to the form of application. In practice, the decision will usually be made within 15 days of receipt of the application. Documentation requirements for company registration were standardized. The Registry is now required to publicly display them.	5 days	0.08% of registered capital (registration fee)

Business Formation

- Starting a Business
 - Step-by-Step Instructions
 - Time to Completion
 - Associated Cost
 - Source: World Bank Group

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Germany: Import Documents

Documents Summary Explanation of Basic Documents Explanation of Special Documents

Documents Summary

This table lists **Basic Documents**, required for all imports, and **Special Documents**, required for certain goods.

PDF links in the right-hand column open the following three types of documents:

1. Country-specific documents, where available, listed by name
2. Examples (actual specimens of documents submitted for a particular country and product)
3. Generic samples (blank documents)

Basic Documents	PDF
Entry Summary Declaration (ENS)—e-file only	FAQ
Declaration of Goods	Single Administrative Document
Certificate of Origin (CoO)	example
Commercial Invoice (CI)	generic sample
Freight Document: Bill of Lading (B/L), Air Waybill (AWB), or Rail Waybill	generic sample
Insurance Document	example
Packing List (PL)	generic sample
Special Documents	PDF
VII Certificate	VII
Value Declaration	Form D.V.1
ATA Carnet	ATA Carnet (Source: www.ec.europa.eu)
Inspection Certificate	example (Phytosanitary Certificate) example (Certificate of Conformity)
Import Licenses, Permits, Certifications	product-specific

Advisory: Documents and means of submission (e.g. paper vs. electronic), may change. Contact a customs broker or a freight forwarder for requirements, including number of originals and copies, particular to your shipment.

Explanation of Basic Documents

Entry Summary Declaration (ENS)

The **ENS** (for **Entry Summary**) is a pre-loading report required for every shipment intended to enter or transit the European Union (EU). It is instituted as a security measure to facilitate a timely risk assessment of cargo. For each port of loading, the carrier is responsible for lodging an **ENS** with the first EU port of call; see Basic Process for procedural details.

The **ENS** does not take the place of the full declaration (see **SAD**, below). A manifest, transport document, or another internationally approved commercial or official document containing the details required for the identification of goods can be substituted for the **ENS**.

Information required includes:

- **Bill of Lading (B/L)** number
- Shipper and consignee name and address (**Economic Operator Registration and Identification/EORI** number if available)
- Notify party name and address (mandatory if the consignee is "to order," **EORI** number if available)
- 4-digit **HS** code, clear and accurate goods description (general terms such as "Freight All Kinds/FAK" and "general cargo" are not accepted)
- List of all EU ports of call on ship's itinerary
- Package type
- Number of packages
- Container number
- Shipping marks for packaged goods (for less than container load, or LCL, cargo)
- Cargo gross weight (kg)
- UN code for dangerous goods
- Seal number

As a receipt for **ENS** filing, customs issues a **Movement Reference Number (MRN)**, which is entered in the customs manifest and used for subsequent tracking of the shipment.

Single Administrative Document (SAD)

The **SAD** is a legal declaration for the import and export of goods. The same form is used for both import and export for the entire **European Economic Area** (the EU and the **European Free Trade Association**). The completed **SAD** contains all the basic information required for customs procedures. Except for certain specific cases, all goods imported into the customs territory of the EU must be declared to the customs authorities using the **SAD**. While most data boxes on the **SAD** are required by EU legislation, a few are at the discretion of customs in the member state.

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Import and Export Requirements

- Basic Process
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Are Aussie Banks 'Safe Havens'?

CNBC.com
Is Your Business Plan Ruining Your Success? ... First it was the Aussie dollar, now it is Australian banks that are being viewed as safe havens among global financial stocks, as their Western counterparts face more regulatory scrutiny, say analysts.
Reserve takes measured line on high dollar Sydney Morning Herald
Reserve Bank lifts inflation forecast Business Spectator
RBA revises growth forecast up ABC Online
Perth Now - The Daily Telegraph - SmartCompany.com.au
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Asia's the place to be, says ANZ chief

The Australian
The chief executive of ANZ, Australia's biggest investor in Asia, says that after flying between vast apartment buildings and landing at the former airport at Kai Tak, he responded instantly to the energy of the place. "I felt a shiver running through ...
No need to choose China, US sides: Carr Business Spectator
Former PM Paul Keating Pushes for Stronger Ties with China International Business Times AU
Are the ties between Australia and the US weakening in preference to China? Adelaide Now
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News Corp. Reports Loss After Australia Publishing Writedown

Businessweek
News Corp., the media company controlled by billionaire Rupert Murdoch, reported a \$1.55 billion quarterly loss as shrinking advertising revenue led to a writedown of its Australian publishing business. The net loss was 64 cents a share, compared with ...
News Corp income falls 1.6b Fraser Coast Chronicle
Scandal-hit News Corp posts \$1.5 billion loss Radio Australia
[all 543 news articles »](#)

Thu, 09 Aug 2012 22:04:06 GMT

Aussie Cosmetics Company Inika Gets Offshore Backing

Wall Street Journal (blog)
Australian vegan, certified halal and certified cruelty-free cosmetics company Inika has closed its first capital raising, led by Singapore-headquartered investment firm Cardinia Partners. Though the amount raised via convertible bonds has not been ...
[and more »](#)

Thu, 09 Aug 2012 16:08:20 GMT

Facebook takes down page deemed racist after pressure from Australia, others

San Jose Mercury News
CANNBERRA, Australia -- Facebook has given in to pressure in Australia to take down a page that insults Aborigines with the government accusing the social networking company of using its U.S. base to avoid Australian anti-discrimination laws.
Australia hits out at Facebook over 'racist' page Business Recorder (blog)
[all 542 news articles »](#)

Fri, 10 Aug 2012 05:12:13 GMT

TEXT-S&P: Genworth Australia Affirmed At 'AA-'; Outlook Stable

Reuters
The 'AA-' insurer financial strength and issuer credit ratings on Australia-based insurer Genworth Financial Mortgage Insurance Pty Ltd. (Genworth Australia) reflects our opinion of the company's very strong capitalization, conservative financial ...

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Port: Bahia Blanca
UN/LOCODE: ARBH1
Latitude: -35.719554
Longitude: -62.267879
Region: Argentina
Harbor Size: Very Small
Harbor Type: Coastal Natural

Port: Bahia San Julian
UN/LOCODE: Not Available
Latitude: -40.556202
Longitude: -62.237823
Region: Argentina
Harbor Size: Very Small
Harbor Type: Coastal Natural

Port: Buenos Aires
UN/LOCODE: ARBUE
Latitude: -34.608521
Longitude: -58.373539
Region: Argentina
Harbor Size: Large
Harbor Type: River Natural

Port: Campana
UN/LOCODE: ARCMP
Latitude: -34.172229
Longitude: -58.959994
Region: Argentina
Harbor Size: Small
Harbor Type: River Natural

Port: Colon
UN/LOCODE: PAONX
Latitude: -33.918864
Longitude: -61.181659
Region: Argentina
Harbor Size: Very Small
Harbor Type: River Natural

Port: Comodoro Rivadavia
UN/LOCODE: ARCRD
Latitude: -45.867081
Longitude: -67.486412
Region: Argentina
Harbor Size: Very Small
Harbor Type: Coastal Natural

Port: Concepcion Del Uruguay
UN/LOCODE: ARCOU
Latitude: -32.487019
Longitude: -58.252319
Region: Argentina
Harbor Size: Small
Harbor Type: River Natural

Port: Concordia
UN/LOCODE: Not Available
Latitude: -31.383089
Longitude: -58.016864
Region: Argentina
Harbor Size: Very Small
Harbor Type: River Natural

Port: Diamante
UN/LOCODE: ARDME
Latitude: -32.078291
Longitude: -60.618259
Region: Argentina
Harbor Size: Very Small
Harbor Type: River Natural

Seaports in Argentina

Seaport Types:

- River Natural
- River Basin
- River Tide Gate
- Coastal Breakwater
- Open Roadstead
- Lake or Canal
- Typhoon Harbor
- Coastal Natural
- Coastal Tide Gate

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Argentina: Taxation
Corporate Taxation

This article is provided by: **Ernst & Young**
The content is based on information current on 1 January 2011, unless otherwise indicated in the text.

A. At a glance

Corporate Income Tax Rate (%)	35 (a)
Capital Gains Tax Rate (%)	35
Branch Tax Rate (%)	35 (a)
Withholding Tax (%)	
Dividends	0 (b)
Interest	15.05/35 (c)
Royalties from Patents, Know-how, etc.	21/28/31.5 (c)
Branch Remittance Tax	0 (b)
Net Operating Losses (Years)	
Carryback	0
Carryforward	5

(a) A Tax on Minimum Presumed Income is payable to the extent it exceeds regular corporate income tax for the year. For details, see Section B.
(b) If the amount of a dividend distribution or a profit remittance exceeds the after-tax accumulated taxable income of the payer, a final withholding tax of 35% may be imposed on the excess.
(c) These are final withholding taxes imposed on nonresidents only. For details concerning the rates, see Section B.

B. Taxes on corporate income and gains

Corporate income tax. Resident companies are taxed on worldwide income. Any profits, including capital gains, are taxable. Companies incorporated in Argentina and branches of foreign companies are considered to be resident companies.

Rates of corporate tax. Corporate tax is payable at a rate of 35%.

Tax on Minimum Presumed Income. The Tax on Minimum Presumed Income (TMPI) is imposed on resident companies and branches of foreign companies. The TMPI is payable to the extent it exceeds regular corporate income tax for the year.

The tax base for the TMPI is the resident company's or branch's worldwide assets at the end of the tax year. Certain specified assets are excluded from the calculation of the tax base.

The standard rate of TMPI is 1%, but special rates apply to certain types of companies.

TMPI that is paid may offset regular income tax in the following 10 tax years.

Capital gains. Capital gains derived by tax-resident companies are included in taxable income and taxed at the regular corporate tax rate. Capital gains on shares held by non-Argentine companies are generally exempt from tax.

Administration. The tax year for a company is its accounting year. Companies are required to make 10 advance payments of corporate income tax. The first payment is equal to 25% of the preceding year's tax and the other payments are each equal to 8.33% of such tax. The payments are due monthly beginning in the sixth month after the end of the accounting year. The due dates depend on the company's taxpayer registration number.

Under certain circumstances, advance payments of TMPI (see Tax on Minimum Presumed Income) may be required. Under certain circumstances, advance payments of TMPI (see Tax on Minimum Presumed Income) may be required.

Companies must file their tax returns and pay any balance due by a specified date in the fifth month after their accounting year. If the payment is late, interest is charged.

Dividends. In general, dividends and branch remittances are not subject to tax. However, if the amount of a dividend distribution or a profit remittance exceeds the after-tax accumulated taxable income of the payer (determined in accordance with the income tax law rules), a final withholding tax of 35% may be imposed on the excess.

Withholding taxes on interest and royalties. Final withholding taxes are imposed on interest and royalties paid to nonresidents.

A withholding tax rate of 15.05% applies to the following types of interest payments:

- Interest on loans obtained by Argentine financial entities.
- Interest on loans granted by foreign financial entities located in the following jurisdictions: — Jurisdictions not listed as tax havens under the Argentine income tax regulations. — Jurisdictions that have signed exchange-of-information agreements with Argentina and have internal rules providing that no banking, stock market or other secrecy regulations can be applied to requests for information by the Argentine tax authorities.
- Interest on loans for the importation of movable assets, except automobiles, if the loan is granted by the supplier of the goods.
- Under certain conditions, interest on investments in Argentine financial entities.

The withholding tax rate for all other interest payments to nonresidents is 35%.

The general withholding tax rate for royalties is 31.5%. If certain requirements are satisfied, a 21% rate may apply to technical assistance payments and a 28% rate may apply to certain royalties.

Foreign tax relief. Resident companies may credit foreign income taxes against their Argentine tax liability, up to the amount of the increase in that liability resulting from the inclusion of foreign-source income in the tax base.

Direct and indirect foreign tax credits are available. To qualify for an indirect foreign tax credit, an Argentine company must own directly at least 25% of a first-tier subsidiary's shares. In addition, for a foreign tax credit regarding a second-tier subsidiary, an Argentine company must have an indirect ownership interest of at least 15%. The credit does not apply below the second tier.

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Japan: Money and Banking

Banknote Images

Denominations: 1000, 2000, 5000, 10000 (Yen)

Click on an image to enlarge

1000 Yen

Front (Obverse)



Issue Date: November 2004
Size: 76 x 150 mm
(F) Detail: Portrait of bacteriologist Hideyo Noguchi (1876-1928).
(B) Detail: Mt. Fuji and cherry blossoms
Security: Japanese characters meaning "1,000 yen" are printed with pearl ink, and the number "1000" as a latent image. Contains a single vertical watermark bar. A latent image on the back with the word "NIPPON" ("Japan" in transliterated Japanese) appears on the top right. The words "NIPPON GINKO" ("Bank of Japan" in Japanese) are printed in microlettering, and microletters of different sizes are included in the background design. The Governor's seal on the front glows orange under UV light and parts of the background pattern fluoresce yellowish-green. Intaglio printing is used for some features including a recognition symbol with a rougher texture to assist the visually impaired.

Back (Reverse)



2000 Yen

Front (Obverse)



Issue Date: July 2000
Size: 76 x 154 mm
(F) Detail: Portrait of Shurei-mon Gate.
(B) Detail: A scene from the Tale of Genji and portrait of its author, Murasaki Shikibu (c. 973-c. 1014 or 1025)
Security: Latent image of the number "2000" appears on the bottom left of the front, and the word "NIPPON" on the top right of the back. The number "2000" on the front top right-hand corner changes its color from bluish-green to purple. A semi-transparent pattern printed with pink pearl ink appears in the blank areas on the front. The words "NIPPON GINKO" are printed in microlettering, and microletters of different sizes forming curved lines are on the background. Intaglio printing on the Chinese characters showing the denomination and the picture of the Shurei-mon Gate, as well as a recognition symbol with a rougher texture to assist the visually impaired. The Governor's seal on the front side glows orange under UV light and the blue parts of the background pattern fluoresce yellowish-green.

Back (Reverse)



5000 Yen

Front (Obverse)



Issue Date: November 2004
Size: 76 x 156 mm
(F) Detail: Portrait of author Ichiyo Higuchi (1872-1896).
(B) Detail: "Kakitsubata-zu" (painting of irises), the work of painter Ogata Korin (1658-1716).
Security: Contains a two vertical watermark bars. Latent image of the number "5000" appears on the center bottom of the front side, and the word "NIPPON" on the right in the middle of the back. A semi-transparent pattern printed with pink pearl ink appears in the blank areas on the front. The words "NIPPON GINKO" printed in microlettering, and microletters of different sizes are included in the background design. The Governor's seal on the front side glows orange under UV light and some parts of the background pattern fluoresce yellowish-green. Intaglio printing is used for some features, including a recognition symbol with a rougher texture to assist the visually impaired.

Back (Reverse)



Money and Banking

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Transaction Results

Spot Rate

Transaction Date: **Thursday February 16, 2012**

10 000 U.S. Dollars	=	787 897.88 Japanese Yen
10 000 Japanese yen	=	126.92 U.S. Dollars

[New Transaction](#)

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actor	skuespiller	배우 bae-u
actress	skuespillerinde	여배우 yo-bae-u
acupuncturist	akupunkter	침술사 chim-sul-sa
administrator	administrator	행정관 haeng-jong-gwan
advertising executive	reklamemand	홍보인사 hong-bo-i-sa
aerospace engineer	luftfartsingeniør	항공 우주 공학기사 hang-gong-u-ju-gong-hak-gi-sa
agent	agent	대리인 dae-i-in
air hostess	stewardesse	스튜어디스 s-tyu-o-di-s
airline pilot	luftpilot	항공기 조종사 hang-gong-gi-jo-jong-sa
ambassador	ambassador	대사 dae-sa
anesthesiologist	anestesiolog	마취 전문 의사 ma-chi-jon-mun-ui-sa
anthropologist	antropolog	인류학자 in-ryu-hak-ja
antiques dealer	antikhandler	골동품/자물자 중개인 gol-dong-pum-jung-gae-in
apprentice	lærling	안습생 yan-sup-saeng
arbitrator	mægler	중재인 jung-jae-in
archaeologist	arkæolog	고고학자 go-go-hak-ja
architect	arkitekt	건축가 gon-chuk-ga
art dealer	kunsthandler	화상 hwa-sang
artist	kunstner	예술가; 미술가 mi-sul-ga
assistant	assistent	조수 jo-su
astronomer	astronom	천문학자 chon-mun-hak-ja
athlete	sportsmand	운동선수 un-dong-son-su
athletic trainer	sportstræner	운동 코치/트레이너 un-dong-trainer
au pair	au pair	오래매 o-pair
author	forfatter	저자 jo-ja
auto dealer	bilforhandler	자동차 딜러 ja-dong-cha-dealer
auto mechanic	bilmekaniker	자동차 수리공 ja-dong-cha-su-ri-gong
B		
babysitter	babysitter	베이비시터 baby-sitter
baker	bager	빵 굽는 사람 pang-gup-nun-sa-ram
bank clerk	bankmand	은행 창구 직원 un-haeng-chaung-gu-jik-won
bank teller	bankkassør	은행계산원 un-haeng-gye-san-won
banker	bankier	은행가 un-haeng-ga
barber	barber	이발사 i-bal-sa
bartender	bartender	바텐더 bartender
biologist	biolog	생물학자 saeng-mul-hak-ja

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2.		9/11/2012	811	65	3
3.		9/12/2012	676	78	9
4.		9/13/2012	662	71	4
5.		9/14/2012	835	96	13
6.		9/15/2012	63	7	1
7.		9/16/2012	79	11	1
8.		9/17/2012	913	98	15
9.		9/18/2012	987	124	16
10.		9/19/2012	2485	201	20
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