



汽车行业的反贿赂 与反腐败挑战 2017

2017 Anti-bribery and
corruption challenges in
the auto industry

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汽车行业企业正身处一个空前复杂、瞬息万变的全球经营环境。汽车企业不仅仅要承受如浪潮般涌现的新技术的考验——例如新能源汽车、无人驾驶车辆，以及数字数据，它们还需要努力适应来自新市场的挑战，遵守纷繁复杂并不断变化的监管规定，为新的技术原型和正在开发的技术申请许可，并努力规避巨额处罚及执法机关的强制执行措施。与此同时，为了维持市场信心，增强公众信任，汽车企业更要维持自身良好的诚实信誉。这意味着贿赂和腐败风险管理给汽车企业带来了前所未有的挑战。





1.1 反贿赂与反腐败简介

腐败¹ 一词被用来描述多种旨在造成不公平优势的不法行为，腐败存在多种形式。一般而言，腐败指行为人滥用权力，违反职责或冒犯他人权利，以为自身或他人谋取利益的行为，而**贿赂**则被定义为提供、给予、接收或索取有价值的东西以对官方行为或商业决策施加影响。

贿赂按类型可以分为两种：1) **公职贿赂**，指公职人员为影响政府官方行为而进行的腐败行为，以及 2) **商业贿赂**，指私人为获取商业或业务优势而进行的腐败行为。²

随着全球以及中国严厉的反贿赂与反腐败执法行动的开展，腐败案件频发、制裁力度加大，在华经营的本土企业以及跨国公司需要付出更多努力以遵循美国《反腐败海外法》、英国《2010 年反贿赂法》、经济合作与发展组织 (OECD) 《反贿赂公约》、以及《中华人民共和国刑法》以及中国《反不正当竞争法》的要求。



1.2 汽车行业固有的贿赂及腐败风险

贿赂与腐败的风险存在于任何公司，考虑到汽车行业的特点，该风险可分为以下三类：

- ▶ **源自与政府互动的贿赂与腐败风险** — 汽车企业往往需要与许多国际供应商以及第三方代表打交道，而他们很多都来源于腐败风险很高，或者政府实施高度控制的国家。

此外，作为一些非常重要的大宗采购的采购方，政府、国有企业、军队和警察是汽车企业的重要客户。围绕有国家背景的客户汽车销售竞争非常激烈，很容易发生贿赂违规行为。激烈的竞争增加了向政府官员提供不当礼物、好处、回扣、虚开发票以及为其支付招待费用的风险。在企业使用了第三方代理或是代表时，对代理或代表行为的监督力度越低，发生贿赂违规行为的风险越高。

1. 舞弊审查师手册：2016 年国际版，注册舞弊审查师协会 (ACFE)，2016 年。
2. 舞弊审查师手册：2016 年国际版，注册舞弊审查师协会 (ACFE)，2016 年。

- ▶ **源自政府监管的贿赂和腐败风险：**政府控制了海关，在国际业务中海关是不可或缺的一环。能否顺利清关对于汽车零部件的交付以及销售合同的履行至关重要。其他受到政府、国家或地方机关监管的领域还包括汽车企业的相关执照和许可。除了常规的营业相关执照，汽车企业还需要遵守许多与安全、环境，以及许可证有关的要求。

在全球范围内，严格的排放和安全规范的重要性日渐突出。近来各国政府均加强了车辆排放标准以控制汽车尾气污染，推行绿色环保车辆。汽车的安全性能标准也是政府长期以来关注的重点之一，汽车企业必须获得安全审批和经营许可。

为了确保海关顺利清关，以及获得政府和国家机关的各种安全与环保审批，汽车企业往往容易面临贿赂风险。同样，在汽车公司聘用第三方代理参与其中时，贿赂风险会大幅增加。

- ▶ **源自合资企业的贿赂与腐败风险：**汽车企业经常与本土或是跨国企业一起组建合资企业；其中，汽车企业与国有企业，或是有现任或前政府官员持股的私营企业合作设立合资企业的情况尤为普遍。与国有企业及其他有政府官员持股的公司建立长期的商业关系使汽车公司面临的贿赂风险也随之增高。

因此，合资企业的组织结构、内部政策，以及对内部和外部往来交易的监管，对确保汽车企业遵循反贿赂和反腐败要求而言非常重要。

由于业务涉及面广，汽车行业一直面临重大的腐败风险，即使在并不生产车辆的国家，汽车公司也因其与政府背景客户，监管机构的关系而面临很高的腐败和贿赂风险。



1.3 汽车行业发展趋势对反腐合规提出的挑战

中华人民共和国工业与信息技术部、国家发展和改革委员会，以及科学技术部于2017年4月联合发布了《汽车产业中长期发展规划》。该规划被视为中国的汽车行业发展指南。其指导思想是以做强做大中国品牌汽车为中心，培育具有国际竞争力的企业集团。

汽车行业的产品形态和生产方式已经并将继续经历深度变革。新能源汽车、汽车轻量化技术以及智能网联汽车是汽车行业发展的新方向。此外，汽车行业也在个性化定制、客户体验和社交媒体等方面不断发展。汽车行业与互联网也在密切合作、交融发展。

与此同时，全球汽车行业的竞争格局也经历了深刻变化。中国和其他发展中国家希望利用自己的成本和市场优势承接更多的国际市场份额，吸引更多资本。

近几年来，中国政府制定了很多鼓励新能源汽车的措施，例如提供国家级及地方级的补贴、税收优惠政策、进行政府采购、鼓励技术研发，提供充电补贴等等。然而，近来爆出的一些丑闻和 2016 年中国有关当局进行的全国调查揭示一些汽车制造商为骗取补贴弄虚作假，使新能源汽车成为一时焦点。

汽车制造商最常见的舞弊方法是虚增其新能源汽车的销量以获得更多补贴。以往的补贴政策规定补贴的金额按照制造商申报的销售数据确定，而销售数据往往由政府机构按照发出的行驶证的数量来核实。于是一些汽车公司通过向当地车辆管理机构行贿直接获得多张证书，而实际上并没有真正生产汽车；或者是采用低廉的技术成本粗制滥造以提高产量。舞弊方法还包括在政府机关要求的车型认证测试时给车辆安装合格电池，而在实际生产时安装低于标准的电池（部分补贴与电池容量大小相关）。

2016 年 12 月 29 日，中国政府宣布自 2017 年 1 月 1 日起调整新能源汽车补贴政策，新的政策包括：1) 对财政补贴实行阶段性退坡机制，2) 提高技术要求，以及 3) 建立对骗补行为的惩罚机制和措施。

这些发展及前景表明：贿赂与腐败风险非但没有销声匿迹，反而给企业反贿赂与反腐败的合规程序带来了极大挑战，主要原因有四：1) 汽车企业与政府背景机构之间的联系更加密切，所需的许可、许可证以及技术测试数量也有所增加；2) 行政处罚越来越多、越来越严格；3) 监管问题更加突出，不仅仅包含安全及环保方面的考虑，还有对个人数据隐私以及社交媒体方面的关注；以及 4) 中国汽车企业的国际化导致企业面临的风险更多，需要遵循的国际监管合规要求也更多。

在此背景下，汽车企业的反贿赂与反腐败合规项目面临很大障碍。企业要采取的首要行动是进行审计和风险评估——这可能需要花费一定时间及资源，但它能揭露很多主要风险。但是，在如何设计、执行一个有效的全球性的合规计划并及时更新，保护公司不受贿赂和腐败风险侵蚀等方面，企业仍然面临挑战。



1.4 汽车企业如何应对贿赂和腐败风险

举例而言，汽车行业企业应对贿赂和腐败风险的最佳做法包括以下内容：

- ▶ 提高所有级别的员工的反腐合规意识。但在涉及反贿赂与反腐败实践时，高级管理层的承诺尤为重要，高层应身先士卒、以身作则。
- ▶ 执行全面的、切合自身情况的贿赂和腐败风险评估——考虑公司自身的具体情况，例如位置地点、业务伙伴、目标市场、供应链、分销商等等。
- ▶ 对重要供应商、员工及业务伙伴执行严格的筛选程序。筛选程序包括对供应商、业务伙伴和代理的背景调查及诚信尽职调查。对这些相关方执行持续监控以确保他们遵循了反贿赂反腐败法律，这一点也很重要。

- ▶▶ 制定沟通及培训计划，并定期复核与更新，确保公司员工知悉有关反贿赂反腐败的公司政策及文化。
- ▶▶ 基于既定的贿赂和腐败计分制度持续执行运营数据分析，采用数据分析来识别高风险交易。
- ▶▶ 对高风险的费用实施监督，例如公司娱乐招待费以及其他相关费用。特别注意费用的金额、发生的背景、发生的时间，接受礼物或是旅游娱乐招待的对象。
- ▶▶ 确保在与代理及供应商的合同中包含特定条款，保证代理或供应商遵循反贿赂及反腐败法律，且公司有权对其是否合规进行检查。



1.5 毕马威可为汽车企业提供的助力

毕马威深知跨国公司乃至本土企业面临的各种贿赂与腐败风险，可为企业提供全方位的服务，帮助企业防范、识别有关贿赂及腐败的问题并及时做出妥当应对。

我们制定了具备前瞻性，可切合企业自身情况进行量身定制的方法。凭借成功完成数百宗跨境贿赂与腐败调查，包括有关中国汽车行业调查的丰富经验，我们熟谙全球的反贿赂与反腐败法律法规、理解本地海关运作与商业惯例，对中国的汽车行业也有着深入了解。

毕马威的先进数据分析工具以及市场领先方法能帮助汽车企业防患于未然，在问题出现之前即对贿赂及腐败风险加以限制。我们清楚检查的方式与检查的方向，以及如何帮助贵公司从被动的、事后信息过剩的困境中向主动的、可持续的智能管理转变。

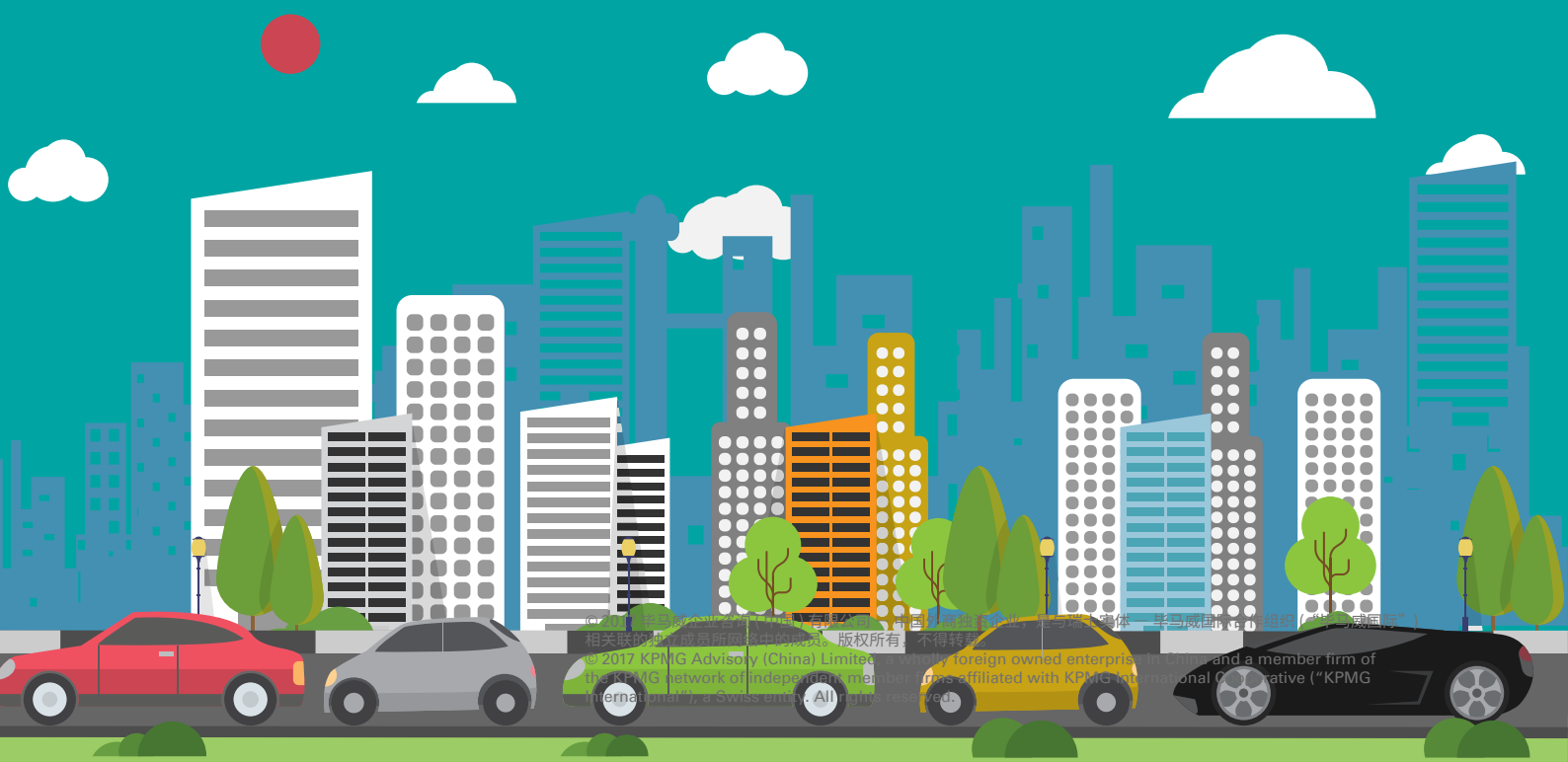
我们提供多种**预防措施**为企业助力，包括多种形式的风险评估，以及针对项目控制与治理结构、第三方筛查与收购尽职调查、以及培训项目的评估。我们的**检测措施**包括对第三方业务伙伴的持续审查、合规性审查，以及提供有关反腐败及反贿赂、信息技术（IT）治理系统，以及员工和业务伙伴报告系统的设计与执行的咨询建议。我们的**应对措施**则包括执行查询以验证指控的真实性，针对违规指控执行跨境调查，并制定补救方案来加强反贿赂反腐败的程序以及控制。



来源：毕马威国际



More than ever, companies in the automotive industry are operating in a complex and fast-changing global environment. They are faced with a sea of new technologies such as new energy vehicles (NEV) and autonomous vehicles, as well as digital data. They are constantly trying to adapt to the challenges of doing business in new markets, comply with multifaceted and changing regulations, and obtain licences for new prototypes and technologies under development. At the same time, companies are trying to avoid costly sanctions and enforcement actions, and striving to protect market confidence and public trust by maintaining a reputation for integrity. Managing the risks of bribery and corruption has never been more challenging.







1.1 Introduction to anti-bribery and corruption

‘Corruption’ refers to various types of wrongful acts that intentionally cause some unfair advantage, and it can take on many forms. Generally, corruption refers to “the wrongful use of influence to procure a benefit for the actor or another person, contrary to the duty or the rights of others,” while ‘bribery’ may be defined as “the offering, giving, receiving or soliciting of corrupt payments ... to influence an official act or business decision.”¹

Bribery patterns can be classified into two categories: i) “‘Official bribery’ refers to the corruption of a public official to influence an official act of government,” while ii) “‘Commercial bribery’ refers to the corruption of a private individual to gain a commercial or business advantage.”²

Aggressive global and local enforcement of anti-bribery and corruption (ABC) laws has increased the frequency of cases, the severity of the sanctions, and the efforts required by local and international companies operating in China to stay compliant with the US Foreign Corrupt Practices Act (FCPA), UK Bribery Act 2010, Organisation for Economic Co-operation and Development (OECD) Anti-bribery Convention, and both the Criminal Law and Anti-Unfair Competition Law of the People’s Republic of China.



1.2 Inherent bribery and corruption risks in the auto industry

The risks of bribery and corruption are present in any organisation. Given the specific characteristics of the auto industry, these risks can be classified into three groups:

- ▶ **Government interactions:** Auto companies often need to deal with a large number of international suppliers and third-party representatives, many of which are located in high corruption risk countries, and/or countries with heavy government control.

1. ‘Fraud Examiners Manual: 2016 International Edition’, Association of Certified Fraud Examiners (ACFE), 2016
2. ‘Fraud Examiners Manual: 2016 International Edition’, Association of Certified Fraud Examiners (ACFE), 2016

Additionally, the government, state-owned entities, and military and police forces are key customers for auto companies, as purchasers of some of the most significant fleet sales. Auto sales to state-related customers are very competitive, and are susceptible to bribery violations. The intense competition raises specific bribery risks related to inappropriate gifts, favours, kickbacks, inflated invoicing, and payment of travel and entertainment expenses for government officials. Whenever third-party agents or representatives are used, the risk of such violations increases as the capacity to supervise their actions decreases.

- » **Government regulations:** The government controls customs institutions which are required for international operations. Customs clearance can be critical to auto component deliveries and sales contracts. Licences and permits are also controlled by government, provincial or municipal agencies. In addition to regular business operation licences, auto companies are also subject to heavy regulation and licence requirements related to safety and environmental issues.

Stringent emission and safety norms are playing an increasingly important role globally. Recently, governments have been focusing on tighter emission norms to regulate air pollutants from vehicles, and on promoting green vehicles. Governments have been conscious of vehicle safety performance standards for a longer time, as they have required companies to obtain safety approvals and operating licences.

As auto companies need to ensure customs clearance, and obtain the different safety and environmental approvals from governments and state agencies, they are vulnerable to bribery demands. Again, when third-party agents are used, the bribery risk increases significantly.

- » **Joint ventures:** Auto companies are often engaged in joint ventures (JVs) with local and international companies. JVs with state-owned entities are particularly common, as well as private ventures in which existing and former government officials have ownership stakes. Entering into long-term business relationships with state-owned companies and other companies where government officials may hold ownership stakes exposes auto companies to bribery risks.

The corporate structure of the agreed JV, internal policies, and the regulation of internal and external interactions has become very important to ensure the compliance of anti-bribery and corruption requirements.

The auto industry has always faced significant corruption risks because of the breadth of its operations. Even in countries where auto companies do not manufacture vehicles, companies face significant bribery and corruption risks linked to their relationships with government-related customers and regulators.



1.3 Developing trends in the auto industry challenge ABC compliance

The Ministry of Industry and Information Technology, the National Development and Reform Commission, and the Ministry of Science and Technology of the People's Republic of China jointly issued the *Medium to Long-Term Development Plan for the Automotive Industry* in April 2017. The plan is regarded as a guideline for the development of the automotive industry. The key concept of the plan is to improve the image of Chinese automotive brands and grow these brands, while developing automotive enterprises which can be internationally competitive.

Automotive products and the way they are produced has changed a lot, and will continue to change in the future. NEVs, auto lightweight technology and intelligent networking automobiles are some of the new trends in the automotive industry. In addition, new commercial factors such as personalisation, customer experience and social media are also developing in the industry. The automotive industry and internet are therefore closely connected.

Meanwhile, competition in the global automotive industry has changed considerably. China and other developing countries plan to use cost and market advantages to gain international market share and capital.

In the last few years, the Chinese Government has developed measures to support NEVs, such as subsidies, favourable tax policies, government purchases, technological research and development, and re-charging subsidies, at both the national and local levels. However, recent subsidy scandals and the nationwide investigation conducted by China authorities in 2016 revealed that several manufacturers had committed fraud to obtain the subsidies, resulting in the authorities focusing on the NEV industry.

One of the most common forms of fraud by manufacturers is overstating their NEV sales volumes to obtain higher subsidies. Previous subsidy policies were based on the sales reported by manufacturers, typically

verified by government entities through the number of vehicle operation licences issued. Certain companies obtained numerous licences directly by bribing local vehicle registration authorities, without actually manufacturing those vehicles, or by producing very poor quality vehicles using low-cost technology. Some other fraud schemes include the use of smaller batteries for production vehicles than those used in the test vehicles during the type-approval process followed by government agencies (as some subsidies are connected to the battery size).

On 29 December 2016, the Chinese Government announced its decision to restructure the NEV subsidy policies as of 1 January 2017, introducing adjustments such as: i) the phase-down of fiscal incentives, ii) tightened technical requirements, and iii) anti-fraud and enforcement measures.

However, instead of removing the bribery and corruption risks, these advancements and outlook trends create a challenge for companies to manage their ABC compliance programmes. This is mainly due to four principal risk factors: i) more contact with government-related agencies, as the number of permits, licences and technology tests needed is growing; ii) more government enforcement measures; iii) more regulation issues, not only focused on rising safety and environmental concerns, but also on personal data privacy and social media; and iv) greater exposure to and compliance requirements for international agencies and international regulations due to the internationalisation of Chinese auto companies.

In this context, companies' ABC compliance programmes in the auto industry face a real hurdle. A first step should be to run an audit and risk assessment – although this might be time-consuming and may require a lot of resources, it will expose a number of major risks. However, the challenge is to design and implement a global compliance programme, and keep it updated and effective to protect your company against bribery and corruption.



1.4 How is your company dealing with bribery and corruption risks?

Industry best practice behaviours for dealing with bribery and corruption risks for companies in the auto industry may include the following:

- » Raise awareness of the ABC concerns to all levels of employees; in particular, senior management needs to commit to ABC practices and lead by example

- » Perform a complete and tailored bribery and corruption risk assessment – considering the specifics of your company, such as location, business partners, target markets, supply chain and distributors
- » Use strict selection procedures for key suppliers, employees and business partners. The selection procedures should include background checks and integrity due diligence of suppliers, business partners and agents. It is also important to perform constant monitoring to ensure their compliance with ABC laws
- » Create, review and maintain updated existing communication and training programmes to make your employees aware of the corporate ABC policies and culture
- » Perform operational data analysis on an ongoing basis, using data analytics to detect high-risk transactions, based on previously defined bribery and corruption scorecards
- » Supervise high-risk expenses such as corporate entertainment and other related expenses, paying special attention to the amount, context, timing and recipient of the gift or travel and entertainment expense
- » Ensure contracts with agents and suppliers include clauses that guarantee the observance of the ABC law and give your company the audit right to review its compliance.



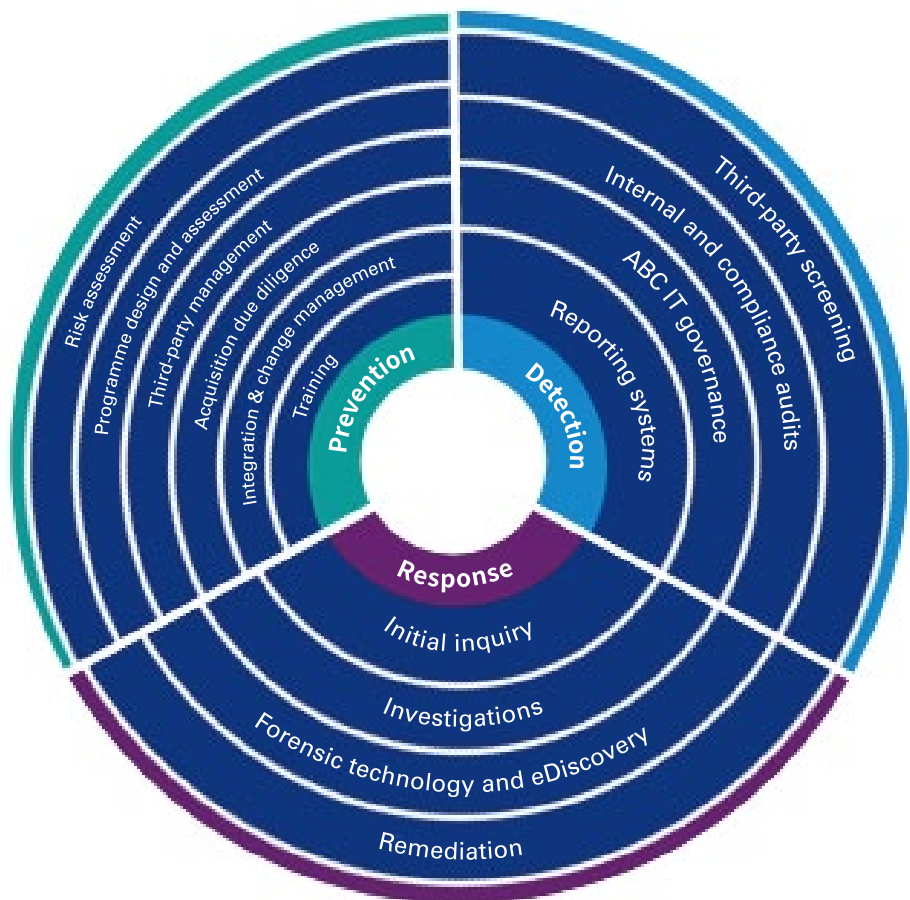
1.5 How can KPMG help?

KPMG China understands the risks that bribery and corruption present to global and local organisations. We offer a suite of services related to helping organisations prevent, detect and respond to bribery and corruption concerns.

We have developed a proactive ABC methodology that can be tailored to any organisation. We have also conducted hundreds of cross-border bribery and corruption investigations, including several within the auto industry in China, allowing us to gain deep knowledge of global anti-bribery and corruption laws and regulations, familiarity with local customs and business practices, and a deep understanding of the auto industry in China.

KPMG's advanced data analytics tools and market-leading methodologies can help limit exposure to bribery and corruption before there is any problem. We know how and where to look – and how to help you migrate from reactive information overload to proactive, sustainable intelligence.

We help companies by providing **prevention measures** which include risk assessments, the evaluation of programme controls and governance structures, third-party screening and acquisition due diligence, and training programmes in a variety of formats. Our **detection measures** include ongoing review of third-party business partners, compliance reviews, anti-bribery and corruption, information technology (IT) governance systems advice, and the design and implementation of employee and business partner reporting systems. Our **response measures** include conducting inquiries to vet the authenticity of allegations, conducting cross-border investigations related to allegations of violations, and developing remediation strategies to strengthen ABC programmes and controls.



Source: KPMG International



崔冰

法证会计服务合伙人

毕马威中国

电话 : +86 (10) 8508 7075

电邮 : rachel.layburn@kpmg.com

Rachel Layburn

Partner, Forensic Services

KPMG China

Tel: +86 (10) 8508 7075

Email: rachel.layburn@kpmg.com

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Mainland China 中国内地

Beijing 北京

8th Floor, KPMG Tower, Oriental Plaza
1 East Chang An Avenue
Beijing 100738, China
中国北京东长安街1号
东方广场毕马威大楼8层
邮政编码: 100738
Tel 电话: +86 (10) 8508 5000
Fax 传真: +86 (10) 8518 5111

Chongqing 重庆

Unit 1507, 15th Floor, Metropolitan Tower
68 Zourong Road
Chongqing 400010, China
中国重庆邹容路68号
大都会商厦15楼1507单元
邮政编码: 400010
Tel 电话: +86 (23) 6383 6318
Fax 传真: +86 (23) 6383 6313

Guangzhou 广州

21st Floor, CTF Finance Centre
6 Zhujiang East Road, Zhujiang New Town
Guangzhou 510623, China
中国广州市珠江新城珠江东路6号
周大福金融中心21楼
邮政编码: 510623
Tel 电话: +86 (20) 3813 8000
Fax 传真: +86 (20) 3813 7000

Qingdao 青岛

4th Floor, Inter Royal Building
15 Donghai West Road
Qingdao 266071, China
中国青岛东海西路15号
英德隆大厦4层
邮政编码: 266071
Tel 电话: +86 (532) 8907 1688
Fax 传真: +86 (532) 8907 1689

Shenzhen 深圳

9th Floor, China Resources Building
5001 Shennan East Road
Shenzhen 518001, China
中国深圳深南东路5001号
华润大厦9楼
邮政编码: 518001
Tel 电话: +86 (755) 2547 1000
Fax 传真: +86 (755) 8266 8930

Beijing Zhongguancun 北京中关村

Room 603, Flat B, China Electronic Plaza
No.3 Danling Street
Beijing 100080, China
中国北京丹棱街3号
中国电子大厦B座6层603室
邮政编码: 100080
Tel 电话: +86 (10) 5875 2555
Fax 传真: +86 (10) 5875 2558

Foshan 佛山

8th Floor, One AIA Financial Center
1 East Denghu Road
Foshan 528200, China
中国佛山灯湖东路1号
友邦金融中心一座8层
邮政编码: 528200
Tel 电话: +86 (757) 8163 0163
Fax 传真: +86 (757) 8163 0168

Hangzhou 杭州

12th Floor, Building A
Ping An Finance Centre, 280 Minxin Road
Hangzhou, 310016, China
中国杭州民心路280号
平安金融中心A幢12楼
邮政编码: 310016
Tel 电话: +86 (571) 2803 8000
Fax 传真: +86 (571) 2803 8111

Shanghai 上海

50th Floor, Plaza 66
1266 Nanjing West Road
Shanghai 200040, China
中国上海南京西路1266号
恒隆广场50楼
邮政编码: 200040
Tel 电话: +86 (21) 2212 2888
Fax 传真: +86 (21) 6288 1889

Tianjin 天津

Unit 06, 40th Floor, Office Tower
Tianjin World Financial Center
2 Dagou North Road
Tianjin 300020, China
中国天津大沽北路2号
天津环球金融中心
津塔写字楼40层06单元
邮政编码: 300020
Tel 电话: +86 (22) 2329 6238
Fax 传真: +86 (22) 2329 6233

Chengdu 成都

17th Floor, Office Tower 1, IFS
No. 1, Section 3 Hongxing Road
Chengdu, 610021, China
中国成都红星路3段1号
国际金融中心1号办公楼17楼
邮政编码: 610021
Tel 电话: +86 (28) 8673 3888
Fax 传真: +86 (28) 8673 3838

Fuzhou 福州

Unit 1203A, 12th Floor
Sino International Plaza, 137 Wusi Road
Fuzhou 350003, China
中国福州五四路137号
信和广场12楼1203A单元
邮政编码: 350003
Tel 电话: +86 (591) 8833 1000
Fax 传真: +86 (591) 8833 1188

Nanjing 南京

46th Floor, Zhujiang No.1 Plaza
1 Zhujiang Road
Nanjing 210008, China
中国南京珠江路1号
珠江1号大厦46楼
邮政编码: 210008
Tel 电话: +86 (25) 8691 2888
Fax 传真: +86 (25) 8691 2828

Shenyang 沈阳

19th Floor, Tower A, Fortune Plaza
61 Beizhan Road
Shenyang 110013, China
中国沈阳北站路61号
财富中心A座19层
邮政编码: 110013
Tel 电话: +86 (24) 3128 3888
Fax 传真: +86 (24) 3128 3899

Xiamen 厦门

12th Floor, International Plaza
8 Lujiang Road
Xiamen 361001, China
中国厦门鹭江道8号
国际银行大厦12楼
邮政编码: 361001
Tel 电话: +86 (592) 2150 888
Fax 传真: +86 (592) 2150 999

Hong Kong SAR and Macau SAR 香港特别行政区和澳门特别行政区

Hong Kong 香港

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
香港中环遮打道10号
太子大厦8楼
23rd Floor, Hysan Place
500 Hennessy Road
Causeway Bay, Hong Kong
香港铜锣湾轩尼诗道500号
希慎广场23楼
Tel 电话: +852 2522 6022
Fax 传真: +852 2845 2588

Macau 澳门

24th Floor, B&C, Bank of China Building
Avenida Doutor Mario Soares
Macau
澳门苏亚利斯博士大马路
中国银行大厦24楼BC室
Tel 电话: +853 2878 1092
Fax 传真: +853 2878 1096