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## **List of Brochures & Newsletters**

September 2020

## INTRODUCTION TO OUR PUBLICATIONS

### 1. L&P Newsletters

Our newsletters are regularly distributed publications aiming to keep you up to date with the latest legal developments in Asia. Newsletters are covering various topics which might be of interest not only to our clients but to others investing in Asia as well.

### 2. L&P Brochures

After many years of experience with counselling and managing companies investing in Asia and working together with public authorities, we have outlined the collected information in our brochures. Each brochure contains in-depth information about one major topic and points out important facts that have to be taken into consideration before entering the Asian market.

### 3. L&P Publications

Apart from our newsletters and brochures, we regularly write articles that are published in international legal and tax magazines and journals.

### 4. L&P Books

Further to our publications on our website, we have also published books on national law and tax:

[The German and Chinese Labour Law: A practical handbook in German, English, Chinese and Japanese](#)  
- 2<sup>nd</sup> Edition, 2019, 391 Pages -

[Investment in Thailand: Das Rechts- und Steuerhandbuch für den Praktiker](#)  
- 11<sup>th</sup> Edition, 2019, 388 Pages -

[Investment in Hongkong: Das Rechts- und Steuerhandbuch für den Praktiker](#)  
- 5<sup>th</sup> Edition, 2014, 243 Pages -

[Investment in China: Das Rechts- und Steuerhandbuch für den Praktiker](#)  
- 2<sup>nd</sup> Edition, 2014, 169 pages -

[Investing in Vietnam: A practical guide to Investments in Vietnam](#)  
- 3<sup>rd</sup> Edition, 2012, 252 pages -

All books can be ordered directly from the publisher via the above links or via various online shops, including [www.amazon.de](http://www.amazon.de) and [www.amazon.com](http://www.amazon.com).

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NL	041	GE	<a href="#">Betriebsstätte im Ausland: Entstehung und steuerliche Konsequenzen</a>	Apr. 2020
NL	010	GE	<a href="#">Zur Steuerpflicht eines GmbH-Geschäftsführers mit Wohnsitz im Ausland</a>	Apr. 2020
BR	013	GE	<a href="#">Das UN-Kaufrecht (CISG)</a> (43 pages)	Apr. 2020
NL	119	EN	<a href="#">Force Majeure and Hardship Clauses in International Contracts</a>	Mar. 2020
NL	055	EN	<a href="#">International Trade Terms (INCOTERMS)</a>	Feb. 2020
BR	071	EN	<a href="#">The OECD Transfer Pricing Methods</a> (19 pages)	Feb. 2020
NL	102	EN	<a href="#">Advantages of applying the United Nation Convention on Contracts for the International Sale of Goods (CISG) in General Terms and Conditions</a>	Oct. 2019
BR	031	GE	<a href="#">Doppelbesteuerungsabkommen Deutschland – Thailand – Hongkong im Vergleich</a> (54 pages)	Oct. 2019
NL	222	GE	<a href="#">Die unfreiwillige aber steuerpflichtige Betriebsstätte - Leitfaden zur Vermeidung</a>	Jul. 2019
NL	094	GE	<a href="#">Steuerfolgen bei Auslandsentsendung</a>	Feb. 2019
BR	052	EN	<a href="#">Personal Income Tax for Expatriates working in Hong Kong, Germany and China</a> (21 pages)	Jan. 2019
NL	201	EN	<a href="#">Tax Residency in Germany, China, Hong Kong and Thailand</a>	Jan. 2019
NL	093	EN	<a href="#">Synopsis on Transfer Pricing in Hong Kong, Thailand and Vietnam</a>	Nov. 2018
BR	023	EN	<a href="#">What WTO means to your Business</a> (33 pages)	Jun. 2017
NL	185	EN	<a href="#">The OECD Model Tax Convention and Commentary and BEPS</a>	Jun. 2017
NL	116	GE	<a href="#">Internationale Vertragsgestaltung unter besonderer Berücksichtigung des internationalen Privatrechts</a>	Jun. 2017
BR	042	GE	<a href="#">Forderungssicherung im internationalen Geschäftsverkehr</a> (53 pages)	May 2017
NL	111	GE	<a href="#">Stiftungen und Trusts im Vergleich - Deutschland, Hongkong, Labuan (Malaysia)</a>	Nov. 2015
NL	062	EN	<a href="#">Demand Guarantees and Unfair Calling of Guarantees</a>	Nov. 2015
BR	051	EN	<a href="#">International Arbitration and Commercial Mediation in Germany, Hong Kong, Singapore, Thailand and Vietnam</a> (71 pages)	Jul. 2015

Type	No.	Language	Title	Updated as of
BR	051	GE	<a href="#">Schiedsverfahren und Wirtschaftsmediation in Thailand, Hongkong, Vietnam und Deutschland</a> (65 pages)	Jul. 2015
BR	044	EN	<a href="#">Tax Optimisation through a Trust</a> (33 pages)	Feb. 2015
NL	108	GE	<a href="#">Zollfreier Handel innerhalb von ASEAN und den Nachbarländern</a>	Jan. 2015

Type	No.	Language	Title	Updated as of
NL	018	EN	<a href="#">Tax-deductible Allowances in Thailand</a>	Sep. 2020
NL	195	EN	<a href="#">Transfer Pricing in Thailand</a>	Jun. 2020
NL	136	EN	<a href="#">The Residence Permit in Thailand</a>	May 2020
BR	004	GE	<a href="#">Das Schiedsgerichtsverfahren (Arbitration) und die Vollstreckung von Schiedsurteilen in Thailand</a> (19 pages)	Apr. 2020
NL	224	EN	<a href="#">Thailand Personal Data Protection Act</a>	Mar. 2020
BR	068	EN	<a href="#">Termination of Employment in Thailand</a> (24 pages)	Feb. 2020
BR	007	GE	<a href="#">Steuerinformation Thailand/ Deutschland</a> (123 pages)	Feb. 2020
NL	208	EN	<a href="#">Green Building in Thailand</a>	Feb. 2020
BR	002	EN	<a href="#">Foreigners as Owners of Land and Houses in Thailand</a> (23 pages)	Jan. 2020
BR	006	EN	<a href="#">Guide to BOI Applications</a> (10 pages)	Jan. 2020
NL	162	EN	<a href="#">Taxation of Technical Services in Thailand</a>	Dec. 2019
NL	070	EN	<a href="#">„Carrying on Business“ and „Having a (taxable) Permanent Establishment“ in Thailand</a>	Oct. 2019
NL	006	EN	<a href="#">“Cross-Shareholding” and Taxation of Dividends in Thailand</a>	Oct. 2019
NL	006	GE	<a href="#">Dividendenbesteuerung und “Cross-Shareholding” in Thailand</a>	Oct. 2019
NL	084	GE	<a href="#">Service-Betriebsstätte durch Erbringung von Services / Leistungen von kurzer Dauer</a>	Sep. 2019
NL	013	EN	<a href="#">How to secure Performances and Obligations under Contracts</a>	Aug. 2019
NL	014	EN	<a href="#">Retention of Title and Other Securities</a>	Aug. 2019
NL	045	EN	<a href="#">BOI Promotion for Trade and Investment Support Office (TISO)</a>	Jul. 2019
NL	210	EN	<a href="#">Renewable Energy in Thailand</a>	Jul. 2019
NL	219	EN	<a href="#">Investment Promotion for International Business Centers (IBC)</a>	Jun. 2019
BR	001	EN	<a href="#">How to set up a Company in Thailand</a> (25 pages)	Jun. 2019

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NL	057	EN	<a href="#">The Thai Social Security System</a>	Jun. 2019
NL	009	EN	<a href="#">Liquidation of a Thai Company</a>	May 2019
BR	009	EN	<a href="#">The Thai Labour Law</a> (37 pages)	May 2019
BR	017	EN	<a href="#">Bankruptcy and Business Reorganisation Law, Procedures and Forms</a> (33 pages)	Apr. 2019
NL	196	EN	<a href="#">Acceptance of Gifts by State Officials in Thailand</a>	Apr. 2019
NL	054	EN	<a href="#">Establishment of a Representative Office in Thailand</a>	Feb. 2019
NL	221	EN	<a href="#">Basic Conditions for Building Construction in Thailand</a>	Jan. 2019
NL	146	EN	<a href="#">Employee's Welfare under the Labour Protection Act</a>	Sep. 2018
NL	042	EN	<a href="#">Validity of Clauses concerning Choice of Law, Choice of Court and Arbitral Awards in International Contracts in Thailand</a>	Sep. 2018
BR	019	EN	<a href="#">Duties and Liability of Directors of Thai Limited Companies</a> (18 pages)	Aug. 2018
NL	218	EN	<a href="#">Safety Officers under Thai Law</a>	Jul. 2018
BR	001	GE	<a href="#">Gesellschaftsgründungen in Thailand</a> (27 pages)	May 2018
BR	011	EN	<a href="#">Visa and Work Permit Regulations in Thailand</a> (19 pages)	Feb. 2018
NL	214	GE	<a href="#">Automobilzulieferer in Thailand und Vietnam: Rechtliche Rahmenbedingungen für Produktion und Export</a>	Oct. 2017
BR	015	GE	<a href="#">Finanzierungshilfen im Geschäft zwischen Thailand und Deutschland</a> (17 pages)	Jul. 2017
BR	010	GE	<a href="#">Der thailändische Civil and Commercial Code im Überblick</a> (33 pages)	Jul. 2017
NL	053	EN	<a href="#">Establishment of a Branch Office in Thailand</a>	Jul. 2017
BR	008	GE	<a href="#">Management in Thailand</a> (24 pages)	Jun. 2017
BR	002	GE	<a href="#">Immobilienwerb durch Ausländer in Thailand</a> (23 pages)	Jun. 2017
NL	049	EN	<a href="#">Translation of Thai Personal Income Tax Forms</a>	Jun. 2017

Type	No.	Language	Title	Updated as of
NL	005	EN	<a href="#">Withholding Tax Certificate and Foreign Currency Invoices in Thailand</a>	Jun. 2017
NL	005	GE	<a href="#">Withholding Tax Certificate für Zinszahlungen von Thailand nach Deutschland und Fremdwährungsrechnungen innerhalb Thailands</a>	Jun. 2017
NL	025	EN	<a href="#">Notarisation of Documents and Signatures in Germany and Thailand</a>	Jun. 2017
NL	213	EN	<a href="#">Relocating Headquarters Services to Thailand</a>	May 2017
NL	188	EN	<a href="#">Rights and Protection of Minority Shareholders in Thailand</a>	May 2017
NL	072	EN	<a href="#">Taxation of Capital Gains from the Sale of Shares in a Thai Co., a Listed Co., or a Foreign Co.</a>	May 2017
NL	069	EN	<a href="#">Withholding Tax on Dividends in Thailand</a>	May 2017
NL	051	EN	<a href="#">Resignation of a Director of a Thai Company</a>	May 2017
NL	051	GE	<a href="#">Ausscheiden eines Direktors einer thailändischen Gesellschaft</a>	May 2017
NL	039	EN	<a href="#">How to Book Foreign Currency Invoices in Thailand</a>	May 2017
NL	002	EN	<a href="#">The Thai Value Added Tax (VAT) System</a>	May 2017
BR	041	GE	<a href="#">Forderungsbeitreibung in Deutschland, Thailand und Hongkong (26 pages)</a>	May 2017
NL	167	EN	<a href="#">Thailand's Accession to the Madrid Protocol</a>	May 2017
BR	016	GE	<a href="#">Der thailändische Intellectual Property and International Trade Court (9 pages)</a>	May 2017
BR	012	GE	<a href="#">Schutz von Patenten und Warenzeichen in Thailand (33 pages)</a>	May 2017
BR	012	EN	<a href="#">Protection of Patents and Trademarks in Thailand (20 pages)</a>	May 2017
NL	193	EN	<a href="#">BOI Promotion for International Headquarters (IHQ)</a>	May 2017
NL	205	EN	<a href="#">BOI Promotion for International Trading Centre (ITC)</a>	May 2017
NL	003	EN	<a href="#">The Withholding Tax System in Thailand</a>	Mar. 2017
BR	018	GE	<a href="#">Unfair Contract Terms Act (16 pages)</a>	Mar. 2016



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NL	028	GE	<a href="#">Ausnahmen von der Steuerfreistellung von Arbeitslohn bei Entsendungen</a>	Apr. 2020
BR	007	GE	<a href="#">Steuerinformation Thailand/ Deutschland</a> (123 pages)	Feb. 2020
NL	148	GE	<a href="#">Geltung von Allgemeinen Geschäftsbedingungen (AGB) unter Unternehmern</a>	Feb. 2020
NL	013	EN	<a href="#">How to secure Performances and Obligations under Contracts</a>	Aug. 2019
BR	043	EN	<a href="#">How to Set up a Company in Germany</a> (30 pages)	Jun. 2017
BR	026	EN	<a href="#">German Labour Law</a> (19 pages)	Jun. 2017
NL	025	EN	<a href="#">Notarisation of Documents and Signatures in Germany and Thailand</a>	Jun. 2017
NL	111	GE	<a href="#">Stiftungen und Trusts im Vergleich - Deutschland, Hongkong, Labuan (Malaysia)</a>	Nov. 2015
NL	088	GE	<a href="#">Steuerliche Folgen der Verlagerung des Ortes der Geschäftsleitung einer deutschen GmbH ins Ausland</a>	Nov. 2015
NL	087	GE	<a href="#">Die Ausstrahlungswirkung bei Arbeitnehmerentsendung im deutschen Sozialversicherungsrecht</a>	Aug. 2015

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NL	182	EN	<a href="#">Minority Shareholder's Rights in Hong Kong</a>	Oct. 2019
NL	182	GE	<a href="#">Rechte von Minderheitsgesellschaftern in Hongkong</a>	Oct. 2019
NL	084	GE	<a href="#">Service-Betriebstätte durch Erbringung von Services / Leistungen von kurzer Dauer</a>	Sep. 2019
NL	086	EN	<a href="#">Profits Tax Liability for Businesses in Hong Kong</a>	Apr. 2019
NL	180	EN	<a href="#">Board of Directors of a Hong Kong Company</a>	Jan. 2019
NL	117	EN	<a href="#">Überblick über die DBA mit Hongkong</a>	Jan. 2019
BR	061	EN	<a href="#">Hong Kong's Board of Directors and Company Secretaries: Functions and Liabilities (17 pages)</a>	Apr. 2018
NL	175	GE	<a href="#">Die Hongkong-Gesellschaft: Wer entscheidet was?</a>	Sep. 2017
NL	177	EN	<a href="#">How to Inherit Shares in a Hong Kong Company and Enforce Certain Shareholder Rights</a>	Aug. 2017
NL	090	GE	<a href="#">Rechtliche Rahmenbedingungen für die Beschäftigung von ausländischen Haushaltshilfen (Foreign Domestic Helpers) in Hongkong</a>	Jul. 2017
BR	029	GE	<a href="#">Investitionen und Steuern in Hongkong (44 pages)</a>	Jun. 2017
BR	060	EN	<a href="#">Liquidation of a Private Hong Kong Limited Company (20 pages)</a>	Jun. 2017
NL	081	GE	<a href="#">Einkommensteuerpflicht für in Hongkong angestellte Arbeitnehmer bei Erbringung der Arbeitsleistung außerhalb Hongkongs</a>	Jun. 2017
NL	081	EN	<a href="#">Income Tax Liability for Hong Kong Employees who Render Services Outside Hong Kong</a>	Jun. 2017
NL	186	GE	<a href="#">Gesellschaftsformen in Hong Kong</a>	Jun. 2017
NL	076	GE	<a href="#">Das Hongkonger Sozialversicherungssystem</a>	Jun. 2017

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NL	217	EN	<a href="#">A Guide to Commercial Contracts under Chinese Law</a>	Feb. 2020
NL	223	EN	<a href="#">The New Foreign Investment Law in China</a>	Jul. 2019
BR	039	EN	<a href="#">The Chinese Individual Income Tax Law</a> (76 pages)	Apr. 2019
BR	039	GE	<a href="#">Das chinesische Einkommensteuerrecht für Auslandsentsandte</a> (77 pages)	Apr. 2019
NL	100	EN	<a href="#">Taxation of Foreign Sourced Salaries of Expats living in China</a>	Apr. 2019
NL	100	GE	<a href="#">Besteuerung von nicht chinesischen Gehältern in China lebender Expatriates</a>	Apr. 2019
NL	199	GE	<a href="#">E-Commerce in China</a>	Apr. 2019
NL	220	EN	<a href="#">Overview of the VAT system in China</a>	Apr. 2019
NL	110	EN	<a href="#">Offshore Planning for Chinese Companies – Risks and Solutions</a>	Feb. 2019
NL	211	EN	<a href="#">The WFOE and its most important positions</a>	Jan. 2019
NL	211	GE	<a href="#">Die WFOE und ihre wichtigsten Organe</a>	Jan. 2019
NL	152	GE	<a href="#">Besteuerung von ausländischem Gehalt bei kurzzeitiger Arbeit in China</a>	Jan. 2019
NL	216	EN	<a href="#">Restructuring and Capital Gains Tax in China</a>	May 2018
NL	139	EN	<a href="#">Foreign Direct Investment in China: Wholly Foreign Owned Enterprise (WFOE) vs. Representative Office</a>	Jul. 2017
NL	139	GE	<a href="#">Investieren in China: Wholly Foreign Owned Enterprise (WFOE) versus Representative Office (RO)</a>	Jul. 2017
BR	034	GE	<a href="#">China als Produktionsstandort</a> (30 pages)	Jun. 2017

Type	No.	Language	Title	Updated as of
BR	070	EN	<a href="#">Textile Industry in Vietnam</a> (33 pages)	Dec. 2019
BR	070	CN	<a href="#">在越南的商业和投资 纺织工业</a> (50 pages)	Dec. 2019
BR	069	EN	<a href="#">Construction Projects in Vietnam</a> (17 pages)	Aug. 2018
NL	214	GE	<a href="#">Automobilzulieferer in Thailand und Vietnam: Rechtliche Rahmenbedingungen für Produktion und Export</a>	Oct. 2017
BR	046	EN	<a href="#">Corporate Income Tax in Vietnam</a> (52 pages)	Sep. 2017
BR	067	EN	<a href="#">Food and Beverages Investment in Vietnam</a> (23 pages)	Jun. 2017
BR	062	EN	<a href="#">Work Permits, Visa and Temporary Resident Cards for Foreigners working in Vietnam</a> (27 pages)	Feb. 2017
BR	027	EN	<a href="#">Business and Investments in Vietnam</a> (25 pages)	Jul. 2016
BR	047	EN	<a href="#">Value Added Tax in Vietnam</a> (30 pages)	Jun. 2016
BR	055	EN	<a href="#">Logistics Regulations in Vietnam</a> (16 pages)	May 2016
BR	065	EN	<a href="#">Real Estate Business in Vietnam</a> (16 pages)	Jan. 2016
BR	045	EN	<a href="#">Personal Income Tax in Vietnam</a> (33 pages)	Aug. 2015
BR	063	EN	<a href="#">Wind Energy in Vietnam</a> (13 pages)	Mar. 2015
BR	056	EN	<a href="#">Foreign Contractor Withholding Tax in Vietnam</a> (24 pages)	Mar. 2015