## TO WHOM IT MAY CONCERN

As a Director of a small company exporting to China for the last 12 months, AusTrade have suggested that I write to DFAT in regard to barriers we face in exporting to China.

We export consulting landscape architecture and urban design services and increasing have found a growing interest from clients in the application of water sensitive urban design and other soft environmental solutions to providing a better living environment.

The primarily barrier is the inability of our clients of pay offshore due to the overly complex and time consuming paperwork required of them to do this. From our discussion, this stems largely as a result of the convoluted and inconsistency inherent within the Chines tax system. As a result of this, the local Chinese client prefers to pay for consulting services, directly to a Chinese company that can issue a tax certificate. This local company may then face problems or have limits on the amount of cash it can legally withdraw to then pay its offshore partner company, often resulting in delays of up to a month, before funds can be remitted.

As a foreign company it is not possible to issue a tax certificate and therefore receive direct offshore payment. The ideal solution to this would be to allow foreign companies or their local Representative Office (which cant trade) to purchase local tax certificates so that payment issues can be dealt with more efficiently.

Sincerely

Chris Razzell Director, Aspect Melbourne & Sydney Pty Ltd Business Manager Aspect South East Queensland Pty Ltd

ASPECT Melbourne Pty Ltd Level 1, 30 - 32 Easey Street Collingwood, VIC, 3066.

www.aspect.net.au