

Index

ACCOUNTING AND AUDITING

Joint venture agreement, **2:28**

AFRICA AND THE MIDDLE EAST

1985-2001: no free trade for the middle east, **33:4**

Generally, **33:1 to 33:23**

Chinese investment in Africa, **33:16**

Dubai, trailblazing for sustainable prosperity-practitioner commentary, **33:14**

GCC cooperation and Qatar boycott crisis, **33:19**

Investments in the Arab gulf region with focus on the kingdom of Bahrain-practitioner commentary, **33:15**

Israel: the first U.S. free trade agreement, **33:3**

Jordan: free trade and terror, **33:5**

MEFTA, **33:6 to 33:12**

Reforming the law and culture of corruption in Nigeria, **33:17**

Terrorism, national security and trade, **33:13**

The Afghanistan Aynak Copper Mine Agreement with China: how to make it work?, **33:20**

The implications of Israel-Arab normalization, by Fahad Catafique, Esq., **33:23**

The principle of responsibility to protect: implementation perspective in Middle East and North Africa, by Shorouq B. Al-Othman, **33:21**

The Saudi Arabia- Qatar crisis in 2021: resolved?, by Asem Ali Alhamad, Esq., **33:22**

Tunisia Investment Law 2016, **App. 33A.**

United States trade and investment agreements in the Middle East and North Africa, **33:2**

Western Sahara, How is Trade affected by unresolved conflicts that involve

AFRICA AND THE MIDDLE EAST

—Cont'd

disputes of territory?, by Sergio Harim del Pino, Esq. (Spain), **33:24**

Will the new investment climate in Tunisia attract foreign investment?, **33:18**

ALIEN TORT CLAIMS ACT

Human rights and environmental business litigation, **4:15**

ANTITRUST

Joint ventures
advantages, **1:4**
risks, **1:5**

ARBITRATION

Ad hoc arbitration
overview, **3:9**
the UNCITRAL rules, **3:10**

Advantages, **3:2**

Brazil legal system, **15:32; 15:33**

China international economic and trade arbitration commission (CIETAC)
arbitration rules, **3:30**
china primer series, dispute resolution 2017, **3:31**

Comparing institutional and ad hoc arbitration

advantages, **3:6**
disadvantages, **3:7**
institutional arbitration, **3:5**
overview, **3:1**
place, **3:4**
selection issues, **3:8**

Drafting, **3:11**

Enforcement of arbitral awards
convention, **3:14**

grounds for refusal, **3:17**
New York, **3:15**
Panama, **3:16**
court, **3:13**

ARBITRATION—Cont'd

Important elements, **3:12**
 Important issues, **3:3**
 International arbitration institutions, **3:19**
 New York convention on the recognition and enforcement of foreign arbitral awards, **3:28**
 Practitioner commentaries
 arbitration of the invalidation of eli Lilly8217s patents by the canadian courts under NAFTA chapter 11 foreign investment rules, by priti phukan, esq., **3:32**
 Regional arbitration institutions, **3:20**
 Survey of international arbitration rules, **3:18**
 The ICSID convention, **3:21**
 Generally, **3:25**
 bilateral investment treaty arbitrations, energy charter treaty arbitrations, **3:22**
 NAFTA investment arbitration procedures, appeals and remedies, **3:26**
 text of the ICSID Convention (1966), **3:24**
 text of United States model BIT (2012), **3:23**
 The international chamber of commerce (ICC), **3:27**
 Uncitral arbitration rules, **3:29**

BEPS

Generally, **15:137**

BRAZIL

Accounting profession professional associations, **15:69**
 Annual bonus, **15:174**
 Audit requirements, **15:68**
 Bilateral investment agreements, **15:21**
 Business entities
 amendments to the Corporation Law and the Civil Code, **15:45**
 Brazilian joint-stock companies, **15:49**
 general principles
 joint-stock companies and limitadas, **15:46**

BRAZIL—Cont'd

Business entities—Cont'd
 joint-stock companies and limitadas, **15:44**
 limitadas, **15:48**
 overview of legal enterprises available, **15:47**
 Step-by-step guide
 limitada, **15:50**
 sociedade anonima, **15:51**
 Capital markets, **15:17**
 Checklist
 foreign investment, **15:264**
 Commercial law, **15:36 to 15:43**
 contracts, **15:36 to 15:40**
 Conversion and transfer policies, **15:10**
 Copyrights
 Generally, **15:244 to 15:246**
 author8217s rights, **15:246**
 subject matter, **15:245**
 Corporate taxation
 administration, **15:120**
 capital gains, **15:119**
 determining taxable income, **15:123 to 15:127**
 income tax, **15:117**
 other significant commercial taxes, **15:128 to 15:134**
 public digital bookkeeping system (SPED), **15:122**
 rates of tax, **15:118**
 tax audit process, **15:121**
 Corruption, **15:20**
 Current restrictions on FDI, **15:9**
 Dispute settlement, **15:13**
 Employer/employee relations
 dismissal, **15:180**
 general terms of employment, **15:178**
 significant employee rights, **15:179**
 Executive compensation, **15:177**
 Expropriation and compensation, **15:12**
 Filing requirements, **15:67**
 Foreign currency accounts, **15:115**
 Foreign debt transactions, **15:116**
 Foreign exchange controls, **15:11**
 Foreign investment
 Generally, **15:135**
 laws and treaties
 the arbitration law, **15:277**

INDEX

BRAZIL—Cont'd

Foreign investment—Cont'd
laws and treaties—Cont'd
the 2011 competition law, **15:274; 15:278**
the consumer protection law, **15:279**
the copyright law, **15:276**
the corporation and joint stock company law, **15:271**
the 1962 foreign investment law, **15:273**
the industrial property law, **15:272**
the software law, **15:275**
Fringe benefits and incentives, **15:175**
Intellectual property
appellations of origin/geographical indications/indications of source, **15:190**
copyright and software protection, **15:189**
industrial designs, **15:188**
international treaties and conventions, **15:193**
overview of IP protection and licensing, **15:185**
patents, **15:186**
plant variety protection, **15:192**
trade marks, **15:187**
unfair competition, **15:191**
Intellectual property rights, **15:15**
Internal accident prevention commission CIPA, **15:182**
Investment incentives, **15:95 to 15:100**
automobile manufacturer incentives, **15:97**
free-trade zones, **15:98**
information technology and data collection, **15:100**
special free-trade zones, **15:99**
tax incentives in the northeast states and the states of amazonas and espirito santo, **15:96**
Joint stock company
generally, **15:52 to 15:60**
KWS is investing in Brazil to double its production capacity, **15:5**
Labor, **15:22**

BRAZIL—Cont'd

Labor laws, **15:156 to 15:184**
additional types of employment contracts, **15:160**
annual bonus, **15:169**
deductions and reductions, **15:164**
fixed term labor contracts, **15:159**
health hazard allowance and risk premium, **15:167**
legislation, **15:158**
nationality requirements, **15:157**
night work, **15:166**
overtime, **15:165**
social security contributions, **15:170**
the 8220bank of hours", **15:162**
the rights of employees, **15:161**
the severance pay indemnity fund, **15:171**
time and method of payment, **15:168**
wages, **15:163**
Labor union organization, **15:181**
Major political turmoil and corruption, **15:6**
Management, **15:72**
Mergers, consolidations and spin-offs, **15:62**
Model joint venture agreement
summary, **15:266**
text, **15:267**
Patents
annuities, **15:234**
assignment, **15:238**
compulsory license; license of right, **15:236**
convention requirements, **15:229**
conventions, **15:221**
documents required, **15:228**
duration, **15:240**
examination, **15:230**
extension and restoration, **15:241**
infringement, **15:243**
law, **15:220**
license, **15:239**
marking, **15:237**
novelty, **15:227**
observations, **15:233**
publication, **15:231**
rights, **15:223**
termination of patent, **15:242**

BRAZIL—Cont'd

Patents—Cont'd
 time limits for responding to official actions, **15:232**
 types, **15:222**
 what is not patentable, **15:226**
 what is patentable, **15:225**
 who may apply, **15:224**
 Periodic filing requirements and other information, **15:73**
 Political violence, **15:19**
 Practitioner commentary
 the 2019 offshore oil drilling rights auction, **15:269**
 the regulation of foreign investment in the oil and gas industry, **15:268**
 Private employee benefits pensions, **15:172**
 Professional standards, **15:70**
 Profit sharing, **15:176**
 Public companies, Overview, **15:71**
 Regulation of business activity
 acquisitions of minority interests, **15:79**
 advertising, **15:89**
 anticompetitive behavior, **15:83**
 capital markets, **15:86**
 consumer protection law, **15:87**
 conversion and transfer policies, **15:84**
 different forms for notification, **15:82**
 environmental laws, **15:91**
 examples of violations, **15:90**
 imports and exports, **15:85**
 ISO 14001 quality certificates, **15:94**
 liability, **15:88**
 licensing and registration of business entities, **15:74**
 licensing polluting activities, **15:92**
 penalties for violations of Law No. 9605/98, **15:93**
 pre-clearance activities, **15:80**
 principal regulatory agencies, **15:75**
 The clearance review period, **15:81**
 The 2011 Competition Law, **15:77**
 jurisdictional Criteria, **15:78**
 transparency of the regulatory system, overview, **15:76**

BRAZIL—Cont'd

Regulation of foreign investment credit market, **15:109**
 currency investments, **15:106**
 foreign direct investment module (RDE-IED), **15:105**
 registration of foreign capital and technology, **15:104**
 regulatory legislations, **15:103**
 reinvestment of profits, **15:107**
 restrictions on foreign investment, **15:102**
 restrictions on remittances abroad, **15:108**
 Regulation of imports and exports
 accreditation, **15:152**
 conformity assessment, **15:150**
 customs regulations and contact information, **15:148**
 import duty, **15:140**
 import requirements and documentation, **15:143**
 industrialized product tax (IPI), **15:141**
 labeling and marking requirements, **15:146**
 licensing requirement for professional services, **15:154**
 merchandise and service circulation tax (ICMS), **15:142**
 product certification, **15:151**
 prohibited and restricted imports, **15:147**
 standards, **15:149**
 tariffs, **15:139**
 temporary entry, **15:145**
 trade agreements, **15:153**
 U.S. export controls, **15:144**
 Remittance, **15:110 to 15:112**
 Reorganization, **15:61**
 Repatriation of capital, **15:113**
 Reporting requirements, **15:66**
 Requirements for listed companies, **15:65**
 Right to private ownership and establishment, **15:14**
 Saudi Arabian investment, **15:3**
 SoftBank's investment in FinTech and "Unicorns," **15:2**

INDEX

BRAZIL—Cont'd

Sovereign and currency risk and economic forecasts, **15:8**
Special requirements for foreign nations, **15:183**
State owned enterprises (SOEs), **15:18**
Taxation of employees, **15:184**
Tax on earnings, **15:114**
The World Bank survey, **15:7**
Toyota to invest r\$ 1 billion in Brazil plant and new vehicle, **15:4**
Trademarks, **15:194 to 15:219**
 abandonment, **15:218**
 advertisement or publication, **15:207**
 assignment and recordation, **15:212**
 cancellation, **15:215**
 certification, collective or standardization marks, **15:202**
 classification, **15:200**
 conventions, **15:194**
 criminal penalties, **15:217**
 defensive marks, **15:203**
 definitions, **15:195**
 duration and renewal, **15:210**
 effect of registration, **15:209**
 enforcement; customs, **15:219**
 filing requirements, **15:205**
 limitation of time for action, **15:216**
 marking, **15:214**
 marks in color, **15:204**
 marks that may not be registered, **15:198**
 opposition, **15:208**
 protection for famous and well-known marks", **15:199**
 recording licenses, **15:213**
 review procedures and appeal, **15:206**
 series of marks, **15:201**
 use, **15:211**
 what can be registered, **15:197**
 who may apply?, **15:196**
Trade secrets
 Generally, **15:247 to 15:263**
 civil law and the protection, **15:255 to 15:258**
 criminal law and the protection, **15:251 to 15:254**
 defined by statute or case law, **15:248 to 15:250**

BRAZIL—Cont'd

Trade secrets—Cont'd
 government regulation related to licensing and other commercialization, **15:260 to 15:262**
 maintaining confidentiality of trade secrets during review by government agencies and litigation, **15:263**
 remedies, **15:259**
Transparency of regulatory system, **15:16**
Vacation, **15:173**
Wealth market encourages foreign investment, **15:1**
Wholly-owned subsidiaries, **15:63**
Will 8220White Gold8221 Charge the Peruvian Economy?, By Hunter Matos, Esq, **15:270**

BRAZIL LEGAL SYSTEM

2015 Amendment to the Brazilian Arbitration Law, **15:33**
Arbitration, **15:32**
 Choice of forum, **15:29**
 Conciliation and mediation, **15:35**
 Courts, **15:25; 15:27; 15:30; 15:34**
 Courts, foreign arbitration awards, **15:34**
 Enforcement of judgments, **15:28**
 Litigation costs, **15:26**
 Sources of law, **15:24**
 The procedure for recognition of foreign judgments, **15:31**

BREXIT

Investing in the European Union, **19:10**

BRITISH BRIBERY ACT

Generally, **7:17**

BRUSSELS AND LUGANO CONVENTIONS

Generally, **4:16**

BUSINESS

Joint ventures
 advantages, **1:2**
 disadvantages, **1:3**

BUSINESS CORPORATIONS ACT

Czech republic
 branches, **18:46**
 company formation procedures, **18:47**

BUSINESS CORPORATIONS ACT**—Cont'd**

Czech republic—Cont'd
 co-operative, **18:45**
 general partnership, **18:43**
 joint stock, **18:41**
 limited Partnership, **18:44**
 limites liability company, **18:42**
 overview, **18:40; 18:48; 18:49**

BUSINESS ENTITIES

Brazil

amendments to the Corporation Law
 and the Civil Code, **15:45**
 Brazilian joint-stock companies,
15:49
 general principles
 joint-stock companies and
 limitadas, **15:46**
 joint-stock companies and limitadas,
15:44
 limitadas, **15:48**
 overview of legal enterprises avail-
 able, **15:47**
 Step-by-step guide
 limitada, **15:50**
 sociedade anonima, **15:51**

China

generally, **17:92 to 17:94**
 The 2014 company law and foreign
 invested enterprises, **17:93**
 the 2014 PRC company law, **17:92**

Czech republic

generally, **18:50 to 18:71**
 establishment and operation
 general commercial partnership,
18:71
 limited commercial partnership,
18:70
 the establishment and operation
 joint stock, **18:63 to 18:69**
 limited liability company, **18:52**
to 18:62

Hungary

generally, **20:52 to 20:79**
 articles of association, **20:56**
 book three legal persons, outline,
20:79
 branches of foreign companies,
20:74

BUSINESS ENTITIES—Cont'd

Hungary—Cont'd
 generally, **20:52 to 20:79**—Cont'd
 2014 civil code, **20:52**
 book three, legal persons, **20:53**
 business enterprises, **20:54**
 commercial representative offices,
20:73
 company limited by shares, **20:64**
to 20:71
 european economic interest group-
 ings (EEIGs) and societas
 europeas (SEs), **20:77**
 executive officers, the supervisory
 board, and auditors, **20:55**
 joint ventures, **20:78**
 limited liability company, **20:61 to**
20:63
 loss of limited liability, **20:59;**
20:60
 termination of companies, **20:57**
 the limited partnership (Bt.), **20:76**
 the single member kft. and rt.,
20:72
 the unlimited partnership (Kkt.),
20:75
 transformation of companies, **20:58**

India

generally, **21:40 to 21:60**
 bail restrictions, **21:53**
 common seal, **21:48**
 deposits, **21:49**
 exemptions, **21:56**
 foreign investment entry options,
21:57; 21:58
 fraud reporting-threshold limits,
21:51
 loan to a wholly owned subsidiary,
21:46
 minimum capital requirement, **21:45**
 no declarations for commencement of
 business, **21:54**
 no dividend, without depreciation,
21:50
 related party transactions (rpts), **21:44**
 restriction on inspection of board
 resolutions, **21:47**
 special courts, **21:52**
 the companies act 2013, **21:41; 21:42**

INDEX

BUSINESS ENTITIES—Cont'd

India—Cont'd
the companies (amendment) act, 2015, **21:43**
the companies (amendment) act, 2016, **21:59; 21:60**
the indian companies act 2013, **21:40**
violation of acceptance of deposits requirements, **21:55**
Indonesia, **22:62 to 22:67**
Japan
closure of a branch office, **23:48**
directors, **23:38**
minimum paid-up capital, **23:37**
registration, **23:43 to 23:47**
representative offices, **23:40**
shareholder derivative suits, **23:39**
the 2015 amendment of the 2006 company law, **23:36**
the branch office, **23:41**
the dissolution and liquidation, **23:49; 23:50**
the new company law and commercial code amendments, **23:35**
the subsidiary company, **23:42**
Korea, **24:43 to 24:47**
Malaysia
generally, **25:36 to 25:59**
accounts &statutory books, **25:45**
auditing, **25:46**
branches of foreign companies doing business in malaysia, **25:48**
capital structure, **25:42**
company formation, **25:40**
corporations, **25:39**
labuan-LOCA international offshore center, **25:52**
accounting procedures under the LOCA, **25:57**
benefits conferred under the LOCA, **25:53**
incorporation and registration, **25:54**
operational headquarters company, **25:58**
regional offices and representative offices, **25:59**
share capital under the LOCA, **25:56**

BUSINESS ENTITIES—Cont'd

Malaysia—Cont'd
labuan-LOCA international offshore center, **25:52—Cont'd**
the board of directors and management structure, **25:55**
liquidation or winding up a business entity, **25:50; 25:51**
registration fees, **25:49**
repurchase of shares, **25:47**
standard procedure for incorporation of a private limited liability company (SDN BHD), **25:41**
statutory filing requirements, **25:44**
the companies act, **25:36 to 25:38**
the conduct of corporate business, **25:43**
Mexico
generally, **26:38 to 26:45**
annual filing requirements for corporations, **26:41**
branches of foreign corporations, **26:39**
business organizations in mexico, a summary and comparison with u.s. business organizations, **26:45**
contractual joint ventures, **26:43**
equity joint ventures, **26:44**
establishing an S.A. OR S.A. de C.V, **26:40**
organizational alternatives, **26:38**
the sociedad de responsabilidad limitada, **26:42**
Philippines
branches of foreign corporations, **28:48**
branch of a foreign corporation, **28:59; 28:60**
joint ventures, **28:50**
offshore banking units (OBU), **28:55**
overview, **28:46**
partnership, **28:49; 28:58**
post-registration requirements, **28:56**
regional warehouses, **28:54**
sole proprietorship, **28:61**
the corporation code of the philippines, **28:57**
the formation and operation of corporations, **28:47**

BUSINESS ENTITIES—Cont'd

Philippines—Cont'd
 the regional operating headquarters (ROHQ), **28:53**
 the regional or area headquarters (RHQ), **28:52**
 the representative office, **28:51**
 Poland
 generally, **29:37 to 29:65**
 branches, and representative offices of foreign companies, **29:43**
 commercial partnerships, **29:41**
 establishing a branch office, **29:44**
 establishing a representative office, **29:45**
 forming the joint stock company, **29:56 to 29:65**
 forming the limited liability company, **29:46 to 29:55**
 forms of business enterprises, **29:38**
 simple joint stock company, **29:42**
 the joint-stock company, **29:39**
 the limited liability company (LLC), **29:40**
 Singapore
 generally, **30:53 to 30:69**
 bankruptcy, **30:69**
 foreign companies, **30:54**
 joint ventures, **30:68**
 registration requirements for foreign companies, overview, **30:55 to 30:59**
 takeovers, mergers, and the acquisition of shares, **30:67**
 Taiwan, **31:32 to 31:36**
 Thailand
 generally, **32:58 to 32:79**
 accounting-books of accounts and statutory filings, **32:72**
 branches of foreign companies, **32:74**
 convening a statutory meeting, **32:69**
 filing of documentation, **32:66**
 general accounting principles, **32:73**
 international business center, **32:76**
 joint ventures, **32:78**
 limited companies, **32:61**
 partnership registration, **32:60**
 private limited company, **32:64**
 procedures for establishing a company, **32:63**

BUSINESS ENTITIES—Cont'd

Thailand—Cont'd
 public limited companies, **32:62; 32:65**
 regional operating headquarters, **32:77**
 representative offices of foreign companies, **32:75**
 the board and its powers, **32:83**
 the civil and commercial code, Book III, Title XXII, Chapters I through VI, overview, **32:79**
 the company registration process, **32:70**
 the registration process, **32:67**
 the registration process-tax and social security documents, **32:71**
 types of business organizations, **32:59**
 Vietnam
 capital contributions, **34:40**
 changes in management, **34:39**
 group of companies, **34:44**
 legal representatives, **34:38**
 lower quorum and voting thresholds, **34:41**
 reduction in charter capital, **34:42**
 restrictions on founding shareholders of a JSC, **34:43**
 the 2015 enterprise law and the 2015 investment law, **34:36; 34:37; 34:45**

BUSINESS IMMIGRATION

Categories to be considered, **14:2**
 Immigrant visas, **14:8 to 14:10**
 Legislative updates, **14:3**
 The Immigration Act of 1990, **14:1**

CALIFORNIA FRANCHISING LAW

Generally, **13:22 to 13:25**
 Automotive franchises, **13:25**
 Investment, **13:22**
 Petroleum franchises, **13:24**
 Termination, **13:23**

CHECKLIST

Brazil foreign investment, **15:264; 15:265**
 China foreign investment, **17:233 to 17:235**

INDEX

CHECKLIST—Cont'd

- Czech republic
 - direct investment
 - generally, **18:212 to 18:214**
 - Direct investment, **23:205; 23:206**
 - Indonesian foreign investment, **22:169 to 22:173**
 - Investment in India, **21:251**
 - Joint ventures
 - asset evaluation, **1:18**
 - funding checklist, **1:19**
 - governance checklist, **1:22**
 - technology transfer checklist, **1:37**

CHECKLISTS

- Philippines, **28:248**

CHINA

- Article, **17:57 to 17:75**
- A tech-driven U.S.-China tariff war, **17:14**
- Bilateral investment agreements, **17:52**
- Business entities, **17:92 to 17:94**
 - Generally, **17:92 to 17:94**
 - The 2014 company law and foreign invested enterprises, **17:93**
 - the 2014 PRC company law, **17:92**
- Cartels, monopolies and competition, **17:7**
- Checklist
 - foreign investment, **17:233 to 17:235**
- Commercial law, **17:80 to 17:91**
- Contractual joint ventures (partnerships), **17:30**
- Copyright
 - generally, **17:223 to 17:232**
 - fair use, **17:227**
 - Infringement, **17:229**
 - licensing and assignment, **17:228**
 - ownership of copyrights, **17:225**
 - protection, **17:223**
 - protection on the internet, **17:232**
 - registration, **17:231**
 - rights granted, **17:224**
 - the duration of copyright protection, **17:226**
 - the protection of computer software, **17:230**

CHINA—Cont'd

- Corporate taxation
 - anti-avoidance rules
 - branch tax, **17:149**
 - controlled foreign companies, **17:146**
 - other tax, **17:151**
 - tax administration, **17:150**
 - the general anti-avoidance rule, **17:147**
 - thin capitalization, **17:145**
 - transfer pricing, **17:144**
 - withholding taxes, **17:148**
 - business tax (BT), **17:135**
 - capital gains tax, **17:141**
 - customs duties, **17:136**
 - deductions, **17:138**
 - depreciation, **17:139**
 - double taxation, **17:142**
 - losses, **17:140**
 - taxable income, **17:137**
 - tax treaties, **17:143**
 - the enterprise tax law, effective January 2008, **17:132**
 - the implementing regulations for the 2008, **17:133**
 - value-added tax (VAT), **17:134**
 - Corruption, **17:51**
 - COVID-19, **17:4; 17:5**
 - Dispute resolution, **17:39**
 - Dispute settlement, **17:33; 17:45**
 - Efficient capital markets and portfolio investment, **17:49**
 - Equity joint ventures, **17:27**
 - Expropriation and compensation, **17:44**
 - Foreign investment
 - generally, **17:243 to 17:264**
 - catalogue of industries for guiding foreign investment (revision 2017), **17:246**
 - contract law, **17:249**
 - detailed rules covering representative offices, **17:251**
 - english translation of the trademark law, **17:259**
 - general principles of the civil law, **17:247**
 - law on sino-foreign cooperative joint ventures, **17:252**

CHINA—Cont'd

Foreign investment—Cont'd
 law on wholly foreign-owned enterprises, **17:253**
 2019 Negative List
 FTZ, **17:244**
 non-FTZ, **17:245**
 notice of the general office of the state council concerning the establishment of the security review system for mergers and acquisitions of domestic enterprises by foreign investors, **17:254**
 official translation of the 2014 prc company law, **17:250**
PRC, 17:260; 17:261
 regulations for the protection of computer software, **17:263**
 regulations of the ministry of commerce on the implementation of the security review system for mergers and acquisitions of domestic enterprises by foreign investors, **17:255**
 the 2010 copyright law, **17:262**
 the enterprise income tax law, **17:257**
 the 2008 foreign exchange regulations, **17:258**
 the 2009 patent law, **17:264**
 unfair competition prevention law, **17:248**
 unofficial translation, **17:256**
 Foreign investment options, **17:24**
 GATT/WTO membership for the PRC, **17:13**
 Hong Kong and Macao, **17:40**
 Intellectual property
 generally, **17:174 to 17:179**
 industrial designs, **17:177**
 international treaties and conventions, **17:179**
 overview, **17:174**
 patents, **17:175**
 trademarks, **17:176**
 under PRC Law, **17:35**
 unfair competition law, **17:178**
Investing in and trading, 17:1 to 17:54
 PRC State, private and foreign investment sectors, **17:2**

CHINA—Cont'd

Investing in and trading, **17:1 to 17:54**
 —Cont'd
 recent China investment patterns, **17:3**
 who, **17:1**
 Investment incentives, **17:129 to 17:131**
Labor, 17:54
Labor laws, 17:168 to 17:173
 foreign-invested enterprises, **17:171**
 labor contract law, **17:168**
 1995 labor law, **17:169**
 sino-foreign joint ventures, **17:172**
 trade unions, **17:173**
 working conditions, **17:170**
Legal system
 legislation, **17:55**
 the courts, **17:56**
Legal sysytem
 arbitration in the PRC, **17:78**
 conciliation and mediation, **17:79**
 litigation under the Anti-Monopoly Law (AML), **17:76**
 recognition and enforcement, **17:77**
Made in China 2025, 17:15
Mergers and acquisitions, 17:34
Model joint venture agreement and related documents, 17:236 to 17:242
 agreement of technology license and technical service, **17:239**
 definition, **17:237**
 foreign enterprise joint venture agreement (relating to technology transfer), **17:242**
 model computer software licensing contract, **17:240**
 standard form contract for chinese-foreign joint venture enterprise, **17:241**
 the article of association, **17:238**
OPIC and other investment insurance programs, 17:53
Patents
 generally, **17:180 to 17:204**
 amendment, **17:194**
 assignments, **17:198**
 compulsory licensing, **17:187**
 convention requirements, **17:192**

INDEX

CHINA—Cont'd

Patents—Cont'd
damages for patent infringement, **17:183**
duration, **17:199**
examination, **17:193**
infringement, **17:201**
key provisions of the judicial interpretation on patent infringement, **17:204**
marking, **17:200**
nullification, **17:202**
patentable inventions, **17:191**
patent co-owners, **17:184**
patent infringement exemptions expanded, **17:186**
patents granted, **17:188**
publication, **17:195**
revocation, **17:196**
rights of the patent owner, **17:189**
the applicants, **17:190**
the 2010 implementing rules, **17:203**
the national security review, **17:182**
the patentability standard, **17:181**
the 2009 patent law, **17:180**
the prior art defense codified, **17:185**
working, **17:197**
Performance requirements and incentives, **17:46**
Political violence, **17:50**
Practitioner commentaries generally, **17:265 to 17:277**
a guide to trademark protection in the people8217s republic of china, by Ana Patricia McMillon, Esq., LLM San Diego, Attorney California and Madrid, **17:268**
can Hong Kong survive as asia8217s financial hub under the PRC National Security Law?, by Christy Dresch, Esq., **17:277**
challenging the cietac giant: icsid, bac, hkiac and siac as emerging arbitration center competitors, by Amy J. Song, Esq., **17:269**
China as an open market economy: how the wto should rule, by Jordan Golden, Esq., **17:273**
China8217 overseas mergers and acquisitions in the United States,

CHINA—Cont'd

Practitioner commentaries—Cont'd
by Yan Ren, Esq., **17:275**
China8217s film censorship program and how hollywood can enter china8217s film market, by Tiffany Kwong, Esq., **17:270**
e-commerce and selling directly to chinese consumers: what are your options and risks as a foreign company, **17:267**
healthcare and pharmaceutical investment in the PRC, by James Grant, Esq., **17:272**
is 8220made in china 20258221 legal under the wto?, **17:265**
open market economy, how the WTO should rule, **17:266**
protection against copyright infringement and pirating in the prc: microsoft as a case study, by Samantha Baldwin, Esq., **17:271**
should american companies patent their pharmaceutical inventions in China?, by R. Kelly Moore, Esq., **17:274**
why China joined the wto? and what have been the consequences?, by Fahad H. Alsuwailem, Esq., **17:276**
PRC regulation of technology import contracts, **17:38**
Private ownership and protection of property rights, **17:47**
Problems at the chrysler jeep joint venture, **17:28**
Regulation of business activity Generally, **17:95 to 17:128**
abuses of market dominance, **17:118**
capital markets, **17:124**
circular No. 7, **17:96**
contract law, **17:102**
cross-border M&A approvals, **17:97**
expropriation and compensation, **17:122**
Foreign-Invested Joint Stock Companies (FISCs), **17:100**
Foreign Investment Holding Companies (FIHCs), **17:99**
justification of price-related conduct by a dominant undertaking, **17:112**

CHINA—Cont'd

Regulation of business activity—Cont'd
 justifications of non-price related conduct by dominant undertakings, **17:120**
 labor, **17:125**
 landmark merger decisions, **17:109**
 land ownership, **17:123**
 MOFCOM8217s merger and acquisition review system, **17:108**
 non-price related abuse of dominance, **17:119**
 other delegations of authority, **17:98**
 other monopoly agreements, **17:116**
 price-fixing agreements, **17:115**
 product liability law, **17:105**
 regulated industries, special industries, and macro-regulated industries, **17:101**
 securities law, **17:103**
 the anti-monopoly law, **17:107**
 the current foreign direct investment approval regime, **17:95**
 the 2004 foreign trade law, **17:128**
 the government procurement law, **17:104**
 The 2007 Law of the People's Republic of China on enterprise bankruptcy, background, **17:126**
 the 2007 law on enterprise bankruptcy, overview, **17:127**
 the leniency regime under the AML, **17:117**
 the NDRC and SAIC regulations, **17:110**
 the NDRC Regulations, **17:111**
 the 2010 PRC tort liability law, **17:106**
 the SAIC Monopoly Agreement Regulations, **17:114**
 the SAIC Regulations, **17:113**
 tying and unreasonable trade conditions, **17:121**
 Regulation of imports and exports, **17:152 to 17:166**
 accreditation, **17:164**
 conformity assessment, **17:162**
 customs valuation, **17:154**
 import requirements and documentation, **17:157**

CHINA—Cont'd

Regulation of imports and exports, **17:152 to 17:166**—Cont'd
 import tariffs, **17:152**
 labeling and marking, **17:166**
 labeling and marking requirements, **17:159**
 product certification, **17:163**
 prohibited and restricted imports, **17:160**
 publication of technical regulations, **17:165**
 standards, **17:161**
 tariff rates, **17:153**
 taxes, **17:155**
 temporary entry, **17:158**
 trade barriers, **17:156**
 Restrictive international practices of the PRC prior to WTO membership, **17:12**
 Rule of law
 ease of doing, **17:16**
 foreign economic contracts, **17:17; 17:18**
 foreign investment, **17:21; 17:22**
 guanxi trading and investing, **17:20**
 preferential trade and investment zones, **17:19**
 Sovereign and currency risks, **17:42**
 State Owned Enterprises (SOEs), **17:43**
 Technology piracy, **17:37**
 Technology transfers, **17:36**
 The 2015 Draft Foreign Investment Law, **17:31**
 The 2008 foreign exchange regulations, **17:167**
 The foreign investment law of 2020, **17:32**
 The 8220 Negative List, **17:23**
 The return of Chinese sovereignty in 1997 and 1999, **17:41**
 Trademarks
 the 2013 trademark law, **17:205**
 Trade secrets
 generally, **17:206 to 17:222**
 administrative sanctions, **17:213**
 breach of confidentiality agreements or requirements, **17:217**
 civil statutes, **17:222**
 company law, **17:220**

INDEX

CHINA—Cont'd

Trade secrets—Cont'd
confidentiality measures, **17:210**
criminal sanctions, **17:212**
divulging, using or permitting others to use trade secrets obtained by improper means, **17:216**
economic benefits and practicality, **17:209**
enforcement agencies, **17:221**
information must be non-public, **17:208**
manufacturing and product technology and business information, **17:211**
obtaining trade secrets by improper means, **17:215**
punishment regulations, **17:219**
the statutory definition, **17:207**
third party liability, **17:218**
unfair competition law, **17:214**
Transparency of the regulatory system, **17:48**
United States
export controls: from trading with an enemy to trading with an ally, **17:9**
PRC trade and investment disputes, **17:10**
tariffs on PRC goods: Jackson-Vanik, **17:11**
VIEs, **17:25; 17:26**
Wholly-owned subsidiaries, **17:29**

CHINA INTERNATIONAL ECONOMIC AND TRADE ARBITRATION COMMISSION (CIETAC)

Arbitration rules, **3:30**
China primer series, dispute resolution 2017, **3:31**

CITIZENSHIP

Applicant, **14:6**
Dynamics, **14:7**
Option for business, **14:5**
Status, **14:4**

2014 CIVIL CODE

Czech republic
commercial law, **18:32 to 18:38**

COMMERCIAL LAW

China, **17:80 to 17:91**
Czech republic
generally, **18:31 to 18:49**
business corporations act, **18:40 to 18:46**
branches, **18:46**
company formation procedures, **18:47**
co-operative, **18:45**
general partnership, **18:43**
joint stock, **18:41**
limited Partnership, **18:44**
limits liability company, **18:42**
overview, **18:40; 18:48; 18:49**
2014 Civil Code, **18:32 to 18:38**
current civil and commercial legal regime, **18:31**
Hungary
1995 civil code, **20:36**
2014 civil code, **20:34 to 20:50**
law of obligations, **20:35; 20:51**
India
generally, **21:26 to 21:39**
commercial law remedies, **21:38**
consumer protection and unfair trading practices, **21:28**
dispute resolution, **21:30 to 21:37**
financial reporting and auditing, **21:39**
price controls, **21:29**
the Indian Contract Act of 1872, **21:27**
Indonesia
generally, **22:31 to 22:61**
basic requirements for contracts of sale, **22:32**
book three of the civil code contracts, **22:33**
commercial law remedies, **22:48**
damages, **22:39**
dispute resolution, **22:49 to 22:61**
enforceability, **22:37**
fraud and duress, **22:36**
general contract principles, **22:34**
government contracts, **22:47**
interpretation of contracts, **22:38**
nullification of contracts, **22:40; 22:43**

COMMERCIAL LAW—Cont'd

Indonesia—Cont'd
 obligations
 buyer, **22:46**
 seller, **22:45**
 payment, **22:42**
 penalties, **22:35**
 sale and passage of ownership, **22:44**
 third party performance, **22:41**

Japan
 generally, **23:25 to 23:34**
 commercial law remedies, **23:29**
 consumer protection and unfair trading practices, **23:28**
 contracts, **23:26**
 dispute resolution, **23:30 to 23:32**
 government contracts, **23:27**
 the alternative dispute resolution law, **23:33**
 the arbitration law, **23:34**

Korea
 generally, **24:32 to 24:42**
 arbitration, **24:41**
 consumer protection, **24:35; 24:36**
 contract law, **24:32**
 dispute resolution, **24:38 to 24:40; 24:42**
 government contracts, **24:34**
 remedies for breach of contract, **24:37**
 the commercial code, **24:33**

Malaysia
 generally, **25:30 to 25:35**
 commercial contracts and government contracts, **25:31**
 consumer protection
 statutes and general contract law, **25:32**
 dispute resolution
 alternative dispute resolution, **25:35**
 arbitration, **25:34**
 the court system, **25:33**

Mexico, **26:32 to 26:37**

Philippines
 generally, **28:31 to 28:45**
 arbitral proceeding, domestic and international, **28:41**
 commercial law remedies, **28:36; 28:37**

COMMERCIAL LAW—Cont'd

Philippines—Cont'd
 consumer protection and unfair trading practices, **28:33 to 28:35**
 contracts, **28:31**
 corporate liquidation and receivership, **28:43**
 cross-border insolvency proceedings, **28:45**
 dispute resolution, **28:38; 28:39**
 government contracts, **28:32**
 the definition of international and domestic arbitration, **28:40**
 the financial rehabilitation and insolvency act of 2010, **28:42**
 the financial rehabilitation rules of procedure (2013), **28:44**

Poland
 generally, **29:21 to 29:36**
 broadcasting law, **29:25**
 business constitution of 2018, **29:22**
 commercial companies code, **29:24**
 competition law, **29:28 to 29:30; 29:32 to 29:34**
 consumer protection act, **29:35; 29:36**
 contracts law, **29:27**
 entrepreneurs law of 2018, **29:23**
 government contracts, **29:26**
 mergers and takeovers, **29:30**

Singapore
 generally, **30:34 to 30:52**
 contracts, **15:36 to 15:40**

Taiwan
 consumer protection and unfair trading practices, **31:26**
 contracts, **31:24; 31:25**
 dispute resolution, **31:29 to 31:31**
 overview, **31:23**
 remedies, **31:28**
 the 2015 amendments to the consumer protection law, **31:27**

Thailand
 generally, **32:37 to 32:57**

COMMERCIAL LAWS
 Vietnam, **34:27 to 34:35**

COPYRIGHTS
 Brazil
 Generally, **15:244 to 15:246**
 author8217s rights, **15:246**

INDEX

COPYRIGHTS—Cont'd

Brazil—Cont'd
 subject matter, 15:245

China
 generally, 17:223 to 17:232
 fair use, 17:227
 Infringement, 17:229
 licensing and assignment, 17:228
 ownership of copyrights, 17:225
 protection, 17:223
 protection on the internet, 17:232
 registration, 17:231
 rights granted, 17:224
 the duration of copyright protection, 17:226
 the protection of computer software, 17:230

Czech republic
 generally, 18:204 to 18:211
 copyright infringement, 18:211
 creation, 18:207
 customs regulations, 18:206
 duration, 18:209
 overview, 18:204; 18:205
 ownership, 18:208
 transferability of rights, 18:210

Hungary
 generally, 20:219 to 20:228
 collective administration and infringement, 20:228
 copyright act, 20:219
 databases, 20:226
 economic rights, 20:222
 general provisions, 20:220
 license agreements, 20:224
 moral rights, 20:221
 neighbouring rights, 20:227
 software program creation, 20:225
 uncompensated uses, 20:223

India
 generally, 21:217 to 21:233
 acts not amounting to infringement/
 fair use/fair dealing provisions, 21:223
 assignment, 21:220
 copyright ownership, 21:224
 definitions, 21:217
 duration, 21:218
 enforcement, 21:222

COPYRIGHTS—Cont'd

India—Cont'd
 licences, 21:221
 moral rights, 21:225
 registration, 21:219
 remedies, 21:226 to 21:233

Indonesia, 22:167; 22:168

Japan
 Generally, 23:194 to 23:203
 assignment and licensing, 23:202
 duration, 23:199
 infringement and remedies, 23:203
 limitations on protection, 23:197
 moral and economic rights of authors, 23:200
 neighboring rights, 23:201
 persons eligible for copyright protection, 23:198
 protection for computer software, databases, and broadcasts and
 cable diffusions, 23:196
 works protected under the copyright act, 23:195

Korea, 24:202; 24:203

Mexico
 generally, 26:171 to 26:180
 copyright infringement, 26:179
 duration, 26:176
 eligible applicants for registration, 26:173
 international conventions, 26:172
 legal requirements, 26:177
 licenses, 26:175
 registration procedures, 26:178
 rights protected under the copyright law, 26:174
 royalty payments, 26:180
 the federal law on copyrights, 26:171

Philippines, 28:183

Poland, 29:165 to 29:170

Singapore
 generally, 30:288 to 30:296

Taiwan
 generally, 31:208 to 31:216

Thailand
 generally, 32:284 to 32:297
 categories of works, 32:287
 civil and criminal penalties for infringement, 32:291

COPYRIGHTS—Cont'd

Thailand—Cont'd
 computer programs, 32:288
 duration, 32:292
 infringement, 32:290
 licenses and assignments, 32:293
 performers8217 rights, 32:295
 proposed amendments to the copy-right act, 32:285
 protection granted, 32:286
 registration, 32:294
 requirements for protection, 32:289
 the 2006 fair use guidelines, 32:297
 the law, 32:284
 the optical disk manufacturing act
 B.E. 2548 (A.D.2005), 32:296

CORPORATE MERGERS

Generally, 5:21 to 5:37
 Analysis of the 2010/2015 guidelines,
 5:23
 Horizontal merger guidelines
 overview of the 1992, 5:21
 overview of the 2010, revised in
 2015, 5:22
 The 1992 guidelines
 analysis of non-quantitative factors
 that pertain to the adverse com-
 petitive effect of a merger, 5:29
 defining the geographic markets, 5:26
 defining the relevant market and
 measuring the merger8217s
 effect on concentration
 overall approach to market defini-
 tion, 5:24
 defining the relevant product market,
 5:25
 determining concentration and
 increase in concentration in the
 relevant market, 5:28
 identifying firms in the relevant mar-
 ket, 5:27
 the traditional defenses
 ease of entry, 5:31
 ease of entry, efficiencies, and fail-
 ing firm or division, 5:30
 efficiencies, 5:32
 failing firm and failing division,
 5:33

CORPORATE TAXATION

Brazil
 administration, 15:120
 capital gains, 15:119
 determining taxable income, 15:123
 to 15:127
 income tax, 15:117
 other significant commercial taxes,
 15:128 to 15:134
 public digital bookkeeping system
 (SPED), 15:122
 rates of tax, 15:118
 tax audit process, 15:121
 China
 anti-avoidance rules
 branch tax, 17:149
 controlled foreign companies,
 17:146
 other tax, 17:151
 tax administration, 17:150
 the general anti-avoidance rule,
 17:147
 thin capitalization, 17:145
 transfer pricing, 17:144
 withholding taxes, 17:148
 business tax (BT), 17:135
 capital gains tax, 17:141
 customs duties, 17:136
 deductions, 17:138
 depreciation, 17:139
 double taxation, 17:142
 losses, 17:140
 taxable income, 17:137
 tax treaties, 17:143
 the enterprise tax law, effective janu-
 ary 2008, 17:132
 the implementing regulations for the
 2008, 17:133
 value-added tax (VAT), 17:134
 Czech republic
 carrying forward tax losses, 18:139
 charitable donations, 18:140
 customs duties, 18:148
 deductible tax allowances, 18:138
 depreciation of fixed assets, 18:142
 exemptions, 18:136
 investment incentive tax relief,
 18:141
 overview, 18:132; 18:134

INDEX

CORPORATE TAXATION—Cont'd

Czech republic—Cont'd
real estate, 18:145; 18:146
road tax, 18:147
tax administration, 18:135
tax deductible costs, 18:133
transfer pricing rules, 18:143
value added tax, 18:144
withholding tax, 18:137

Hungary
generally, 20:113 to 20:126
administration, 20:126
alternative minimum tax, 20:115
capital gains, 20:117
depreciation, 20:122
determination of taxable income, 20:121
dividends, 20:118
foreign tax credits, 20:120
groups of companies, 20:124
interest, royalties and service fees, 20:119
loss carry forward, 20:123
rates, 20:114
recent developments, 20:113
tax incentives, 20:116
transfer pricing, 20:125

India
generally, 21:100 to 21:114
branch income, 21:103
capital gains, 21:105
controlled foreign company (CFC) rules, 21:113
corporate residence, 21:109
corporate tax administration, 21:114
deductions, 21:108
group taxation, 21:110
inventory valuations, 21:104
losses, 21:106
other taxes, 21:102
recent significant tax developments, 21:100
taxes on corporate income, 21:101
the taxation of dividend and interest income, 21:107
thin capitalization, 21:112
transfer pricing, 21:111

Indonesia
generally, 22:91 to 22:102

CORPORATE TAXATION—Cont'd

Indonesia—Cont'd
corporate residence, 22:99
corporate tax rates, 22:92
deductions, 22:95
group taxation, 22:96
income determination, 22:94
other taxes, 22:93
regional taxes, 22:98
significant developments, 22:91
tax investment incentives, 22:102
thin capitalization, 22:100
transfer pricing, 22:97

Japan
generally, 23:94 to 23:101
branch income, 23:99
consolidated group taxation, 23:100
corporate residence, 23:97
income determination, 23:98
other taxes, 23:96
significant developments, 2017, 23:94
tax administration, 23:101
taxes on corporate income, 23:95

Korea
generally, 24:89 to 24:106
branch income, 24:92
controlled foreign corporations (CFCs), 24:95
corporate tax rates, 24:89
customs duties, 24:99
deductions, 24:91
group taxation, 24:93
income determination, 24:90
permanent establishment (PE), 24:104
property taxes, 24:100
related party transactions, 24:97
residence, 24:103
securities transaction tax, 24:101
stamp taxes, 24:102
tax administration, 24:106
tax haven rules, 24:96
transfer pricing, 24:94
value-added tax (VAT), 24:98
withholding tax, 24:105

Mexico
branch income, 26:94
compulsory profit sharing, 26:92
corporate income tax (CIT), 26:83
dividend income, 26:96

CORPORATE TAXATION—Cont'd

Mexico—Cont'd
 excise taxes, **26:89**
 foreign income, **26:98**
 interest income, **26:97**
 maquiladoras, **26:87**
 payroll taxes, **26:93**
 permanent establishment (PE), **26:86**
 property taxes, **26:90**
 recognition of income, **26:95**
 state income tax, **26:84**
 tax period, **26:100**
 tax resident, **26:85**
 tax returns, **26:101**
 title transfer taxes, **26:91**
 transfer pricing, **26:99**
 value-added tax (VAT), **26:88**
 Philippines
 generally, **28:94 to 28:115**
 annual statutory audit, **28:114**
 branch income, **28:104**
 capital gains tax, **28:101**
 controlled foreign companies (CFCS),
28:110
 corporate, overview of deductions,
28:106
 corporate residence, **28:97**
 customs duties, **28:99**
 excise taxes, **28:100**
 foreign income, **28:105**
 foreign tax credits, **28:111**
 group taxation, **28:107**
 local government taxes, **28:103**
 non-resident foreign corporations,
28:96
 resident foreign corporations, **28:95**
 social security contributions, **28:102**
 statute of limitations, **28:115**
 taxable period, **28:113**
 taxes on corporate income, **28:94**
 thin capitalization, **28:109**
 transfer pricing, **28:108**
 value-added tax (VAT), **28:97; 28:98**
 withholding taxes, **28:112**
 Poland
 generally, **29:89 to 29:111**
 branch income, **29:91**
 business expenses, **29:98**
 capital gains, **29:101**

CORPORATE TAXATION—Cont'd

Poland—Cont'd
 corporate residence, **29:92**
 depreciation, **29:93**
 dividends from abroad, **29:104**
 domestic dividends, **29:102**
 excise duties, **29:107**
 foreign income, **29:103**
 group taxation, **29:99**
 income determination, **29:100**
 payments to foreign affiliates, **29:95**
 property tax, **29:108**
 share capital tax, **29:109**
 tax administration, **29:110**
 taxes as deductions, **29:97**
 taxes on corporate income, **29:90**
 tax losses, **29:94**
 thin capitalization, **29:96**
 transfer pricing, **29:105**
 value added tax (VAT), **29:106**
 withholding taxes, **29:111**
 Singapore
 generally, **30:159 to 30:182**
 branch income, **30:165**
 capital gains, **30:167**
 capital investment, **30:180**
 deemed dividends, **30:171**
 depreciation and depletion, **30:172**
 financial services, **30:181**
 foreign income, **30:169**
 goods and services tax, **30:163**
 group taxation, **30:177**
 inter-company dividends, **30:168**
 inventory valuation, **30:166**
 net operating losses, **30:173**
 other incentives, **30:182**
 other significant items, **30:176**
 other taxes, **30:161; 30:162; 30:164**
 payments to non-residents, **30:174**
 residence, **30:160**
 stock dividends, **30:170**
 taxes, **30:159; 30:175**
 tax incentives, **30:178; 30:179**
 Taiwan, **31:94 to 31:117**
 Thailand
 branch income, **32:168**
 capital taxes, **32:176**
 corporate income tax (CIT) rates-
 standard, **32:162**

INDEX

CORPORATE TAXATION—Cont'd

Thailand—Cont'd
corporate residence, 32:179
corporate tax administration, 32:167
customs duties, 32:172
deductions, depreciation, amortization, and depletion, 32:169
excise and other taxes, 32:173
group taxation, 32:180
income determination, 32:170
local income taxes, 32:166
local taxes, 32:178
petroleum income tax, 32:165
rates for companies with low paid-in capital and income, 32:163
reduced rates for designated banking transactions, 32:164
social security contribution, 32:177
specific business tax (SBT), 32:175
stamp duty, 32:174
thin capitalization rules, 32:182
transfer pricing, 32:181
value added tax (VAT), 32:171

Vietnam
generally, 34:93 to 34:106
branch income, 34:97
corporate income tax (CIT) rates, 34:94
corporate residence, 34:103
deductions, 34:98
group taxation, 34:99
income determination, 34:102
law No. 32/2013/QH13 dated June 19, 2013, 34:106
other taxes, 34:95
significant recent developments, 34:93
tax administration, 34:96
the 2009 law on enterprise income tax, 34:105
thin capitalization, 34:101
transfer pricing, 34:100
withholding taxes, 34:104

COUNTERFEIT AND GRAY MARKET JOINT VENTURE RISKS

The WTO TRIPs Agreement and Technology Disputes, 12:2

COUNTERFEIT GOODS

Generally, 12:3 to 12:8
Criminal prosecutions, 12:7
Customs Service seizures, 12:4
Infringement actions, 12:6
International solutions, 12:8
Section 337 proceedings (intellectual property), patent validity disputes, 12:5

COVID-19

China, 17:4; 17:5

CURRENCY CONTROLS

Actions which affect the value of a currency, 11:15 to 11:19
Currency versus tariff fluctuations, 11:45
Dynamics of controls, 11:2
Forms, 11:6 to 11:14
Government adoption of a foreign currency as the nation's official currency, 11:19
Government decision that the currency will float freely as opposed to being fixed in relation to another currency (or gold), 11:18
Government devaluation of its currency, 11:17
Government intervention in the market by the purchase of its own declining-value currency, 11:15
Government linking the currency to another nation's currency, 11:16
Monitoring currency, 11:46
Regulating possession and access, 11:1
Requirements of international businesspersons, 11:3
Variations in controls, 11:5
Why a currency is controlled, 11:4

CZECH REPUBLIC

Generally, 18:1 to 18:246
Building process, 18:129 to 18:131
Business entities, 18:50 to 18:71
establishment and operation
general commercial partnership, 18:71
limited commercial partnership, 18:70

CZECH REPUBLIC—Cont'd

Business entities, **18:50 to 18:71**

- Cont'd
- the establishment and operation
- joint stock, **18:63 to 18:69**
- limited liability company, **18:52 to 18:62**

Case examples: renewable energy disputes between investors and the czech republic, **18:224**

Commercial law, **18:31 to 18:49**

- business corporations act, **18:40 to 18:46**
- 2014 Civil Code, **18:32 to 18:38**
- current civil and commercial legal regime, **18:31**

Copyrights

- generally, **18:204 to 18:211**
- copyright infringement, **18:211**
- creation, **18:207**
- customs regulations, **18:206**
- duration, **18:209**
- overview, **18:204; 18:205**
- ownership, **18:208**
- transferability of rights, **18:210**

Corporate taxation

- carrying forward tax losses, **18:139**
- charitable donations, **18:140**
- customs duties, **18:148**
- deductible tax allowances, **18:138**
- depreciation of fixed assets, **18:142**
- exemptions, **18:136**
- investment incentive tax relief, **18:141**
- overview, **18:132; 18:134**
- real estate, **18:145; 18:146**
- road tax, **18:147**
- tax administration, **18:135**
- tax deductible costs, **18:133**
- transfer pricing rules, **18:143**
- value added tax, **18:144**
- withholding tax, **18:137**

Direct investment checklists

- generally, **18:212 to 18:214**

Discrepancies in the interpretation of bits with the czech republic, **18:225**

Exchange controls, **18:154 to 18:158**

Executive summary, **18:1 to 18:26**

- bilateral investment agreements, **18:8**

CZECH REPUBLIC—Cont'd

Executive summary, **18:1 to 18:26**

- Cont'd
- competition law, **18:16**
- current czech government industrial strategy, **18:3**
- efficient capital markets and portfolio investment, **18:4**
- endemick risks, **18:26**
- exchange rate management, **18:21**
- expropriation and compensation, **18:22**
- foreign-exchange controls, **18:19**
- foreign-trade zones and free ports, **18:7**
- investment, **18:10 to 18:12**
- investment incentives, **18:6**
- labor, **18:27**
- laws and regulations addressing foreign direct investment, **18:13**
- major commercial laws, **18:14**
- OECD guidelines for multinational enterprises, **18:9**
- openness to foreign investment, **18:5**
- protection of property rights, **18:17**
- public procurement, **18:26**
- remittance policies, **18:20**
- state owned enterprises, **18:25**
- the world bank survey and the Czech Republic, **18:2**
- transparency of the regulatory system, **18:15**
- who is investing in the Czech Republic and why, **18:1**

Foreign investment

- generally, **18:125 to 18:128**

Imports and exports

- authorized economic operator, **18:152**
- customs and the VAT, **18:150**
- overview, **18:149**
- pre-arrival and pre-departure declarations, **18:153**
- preferential agreements, **18:151**

Increasing entrepreneurial activity in the eu with private finance, **18:223**

Investment disputes dealing with tax issues (application of investment treaties to tax matters), **18:227**

INDEX

CZECH REPUBLIC—Cont'd

Investment information and incentives
Generally, **18:110 to 18:124; 18:215 to 18:222**
application for investment, **18:119**
conditions attached to the obtainment of investment incentives (activity specific), **18:221**
corporate tax incentives, **18:111**
education tax deduction, **18:124**
eligibility criteria, **18:116 to 18:118**
EU structural funds, **18:122**
investment incentives, **18:216**
job creation, **18:112**
limitations, **18:115**
macroeconomic summary, **18:218**
measures to attract new investment, **18:220**
overview, **18:110**
permissible level of state aid, **18:121**
primary investment sectors, **18:215**
purchase of construction sites, **18:120**
R&D tax allowance, **18:123**
sector specific investment opportunities, **18:217**
site support, **18:114**
strategic investment in large scale projects, **18:222**
strategic investment incentives, **18:113**
tax brief, **18:219**
Labor laws, **18:159 to 18:163**
Legal sysytems, **18:27 to 18:30**
Liability and registration requirements, **18:76 to 18:79**
Multipartite arbitrations: a different take on czech investor-state disputes, **18:226**
Patents
generally, **18:183 to 18:203**
amendment, **18:202**
assignment and license, **18:199**
compulsory license and license of right, **18:198**
definition of novelty, **18:189**
documents required, **18:190**
duration and patent termination, **18:200**
examination system, **18:192**
extension and restoration, **18:201**
fees, **18:197**

CZECH REPUBLIC—Cont'd

Patents—Cont'd
goods and services, **18:187; 18:188**
infringement, **18:203**
opposition and appeal, **18:196**
overview, **18:183; 18:184**
provisional protection, **18:194**
publication of patent applications, **18:193**
requirements under applicable agreements and conventions, **18:191**
rights of the patentee, **18:186**
time limits for official action responses, **18:195**
types of patents, **18:185**
Regulation of business activity
abuse of a dominant position, **18:87**
accounting principles, **18:105**
anticompetitive agreements and practices, **18:82**
customs law, **18:106**
de minimus rule, **18:83**
environmental laws, **18:104**
government procurement, **18:103**
informal guidance issued by the competition office, **18:85**
notice, **18:99; 18:100; 18:102**
overview, **18:81; 18:109**
penalties, enforcement and fines, **18:86**
penalties for abuse of a dominant position, **18:88**
real estate, **18:108**
sources, **18:80**
statute of limitations, **18:84**
the banking sector, **18:107**
the control of concentrations, mergers and acquisitions, **18:89 to 18:98**
the leniency program, **18:101**
Review of business entities under the Business Corporations Act, **18:50**
Special topic q&a: czech mergers & acquisitions, **18:229 to 18:245**
The business corporations act, **18:72 to 18:75**
The establishment and operation branch office, **18:51**
Three cases, **18:228**

CZECH REPUBLIC—Cont'd
Trademarks
 generally, **18:164 to 18:182**
 abandonment, **18:182**
 advertisement, **18:177**
 application procedures, **18:174 to 18:176**
 classification, **18:168**
 collective marks, **18:169**
 conventions, **18:166**
 duration, withdrawal and cancellation, **18:179**
 eligibility of goods and services, **18:171**
 excludable from registration, **18:172**
 important definitions, **18:167**
 marks in color, **18:173**
 overview of applicable international treaties and conventions, **18:164**
 third party rights, **18:181**
 trademark applicants, **18:170**
 trademark law, **18:165**
 usage, assignment and license, **18:180**

DIRECT INVESTMENT CHECKLISTS
Czech republic, **18:212 to 18:214**
Hungary, **20:229**

DIVERSITY IMMIGRATION
Generally, **14:28 to 14:30**

DOCUMENTARY LETTERS OF CREDIT
Applicable law, **36:5**
Back-to-back and revolving credits, **36:13**
Basic legal principles, **36:6**
Electronic letters of credit, **36:12**
Examination of the documents for discrepancies, **36:9**
Notification of discrepancies, **36:10**
Risk allocation in the letter of credit transaction, **36:3**
Sample LOC, **36:14**
The documentary sale transaction, **36:2**
The documents in the letter of credit transaction, **36:11**
The governing letter of credit rules, **36:4**
The international sales transaction problem, **36:1**

DOCUMENTARY LETTERS OF CREDIT—Cont'd
Wrongful dishonor of a credit, **36:7**
Wrongful honor of a credit, **36:8**

DUAL OR MULTI-LEVEL EXCHANGE RATES
Business use, **11:23**
Use, **11:22**

EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISIONS ACT
Labor laws, **21:155**

EMPLOYMENT BASED IMMIGRATION
Generally, **14:11 to 14:19**
Labor certification, **14:12**
Preference categories, **14:13**
 investment-based classification: the million-dollar green card, **14:18**
 priority workers, **14:14**
 professionals with advanced degrees and aliens of exceptional ability, **14:15**
 skilled workers, professionals and other workers, **14:16**
 special immigrants, **14:17**
 summary, **14:19**

EUROPEAN UNION COMPETITION LAW
Generally, **5:50 to 5:80**
Commission notice on merger remedies (2008), **App. 5M.**
Council regulation on the control of concentrations between undertakings (the EU Merger Regulation) 2004, **App. 5I.**
EU Guidelines on the Applicability of Article 101 of the TFEU to Horizontal Cooperation Agreements (2011), **App. 5L.**
Eu guidelines on the assessment of horizontal mergers (2004), **App. 5J.**
EU implementing regulation for the merger regulation, **App. 5K.**
Evaluating horizontal mergers, **5:62**
Investigation timetables, Article 10, **5:59**
Joint ventures, **5:50,5:67**

INDEX

EUROPEAN UNION COMPETITION LAW—Cont'd
Jurisdiction
extraterritorial jurisdiction, **5:55**
referrals to member states under Article 9, **5:54**
the commission vs. the NCAs, **5:53**
the 2007 Consolidated Jurisdictional Notice, **5:52**
Notification and examination, **5:57**
TFEU Article 101
ancillary restrictions under, **5:80**
commission guidelines relevant to joint ventures, **5:77**
joint venture review under both the Merger Regulation, **5:74**
joint ventures that are not deemed to be concentrations, **5:75**
the effect on trade between member states, **5:78**
the guidelines on the applicability, **5:79**
TFEU Article 101(3)
individual and block exemptions, **5:76**
The best practices guidelines, **5:61**
The commission's powers of decision, Article 7, **5:60**
The implementation of remedies, **5:66**
The jurisdictional test under the EC Merger Regulation, **5:51**
The merger regulation
community dimension, **5:71**
concentrations, **5:68**
full functions joint ventures, **5:70**
joint control, **5:69**
notification, **5:72**
the commission's assessment of compatibility, **5:73**
The non-horizontal merger guidelines (Adopted 11/28/2007), **5:63**
The 2008 Remedies Notice, **5:64**
The simplified notification procedure, **5:58**
Turnover thresholds, Article 5, **5:56**
Types of remedies, **5:65**
EUROPE UNION FRANCHISING, 13:11; 13:12
EVOLUTION OF U.S. EXPORT CONTROL POLICY
Generally, **6:3 to 6:5**

EVOLUTION OF U.S. EXPORT CONTROL POLICY—Cont'd
Dissolution of COCOM, **6:4**
New focus on nonproliferation controls, **6:5**
EXCHANGE CONTROLS
Brazil, **15:155**
Czech republic, **18:154 to 18:158**
India, **21:132 to 21:139**
Indonesia, **22:115; 22:116**
Japan, **23:113; 23:114**
Korea, **24:119**
Mexico, **26:109**
Philippines, **28:139 to 28:143**
Poland, **29:113**
Singapore, **30:194; 30:195**
Taiwan, **31:126**
Thailand, **32:195 to 32:197**
Vietnam, **34:112; 34:113**
EXCHANGE CONTROLS AND THE ACT OF STATE DOCTRINE
Act of state applied to exchange controls, **11:35**
The act of state doctrine as an alternative defense to Article VIII, 2(b) of the IMF agreement, **11:34**
EXPORT ADMINISTRATION REGULATIONS
Generally, **6:6 to 6:14**
Domestic transfers to foreign nationals, **6:12**
Encryption export controls, **6:14**
Examples of technology exports, **6:8**
Export licensing requirements, **6:9**
License exceptions, **6:10**
Nonproliferation and anti-terrorism controls, **6:13**
Re-exports of U.S.-Origin technical data, **6:11**
Technology subject to control, **6:7**
EXPROPRIATION
Act of state
generally, **8:31 to 8:36**
encounters some limits, **8:34**
history, **8:32**
some exceptions, **8:36**
the expropriation of property, **8:33**

EXPROPRIATION—Cont'd

Act of state—Cont'd
 the separation of powers, **8:35**

After
 assistance of the government, the
 8220Calvo clause", **8:20**
 exhaustion of local remedies, **8:19**
 lump-sum agreements and claims
 commissions, **8:21**
 suing in United States courts, **8:22**

Applying domestic law of the taking
 nation, **8:4**

Applying international law, **8:5**

Avoiding the risk of expropriation, **8:1**

Compensation
 appropriate compensation, **8:13**
 fair compensation, **8:15**
 just compensation, **8:16**
 mandatory questions under any stan-
 dard, **8:18**
 prompt, adequate and effective
 compensation, **8:13**
 restitution as a substitute for
 compensation, **8:17**
 the uncertainty of international law,
8:12

Foreign sovereign immunities act
 Generally, **8:25**
 exceptions to sovereign immunity
 commercial activity, **8:29**
 violations of international law, **8:30**
 waiver, **8:28**
 history and rationale, **8:24**
 jurisdictional issues, **8:27**
 who is a sovereign?, **8:26**

Investment treaties, **8:6**

Legal choices following expropriation,
8:2

Public purpose, **8:7 to 8:9**
 definition, **8:8**
 international law, **8:7**
 who measures public purpose?, **8:9**

Retaliation and discrimination
 defined, **8:10**
 subordinated to compensation, **8:11**

What law applies and what is that law?,
8:3

**EXTRATERRITORIAL
 JURISDICTION**

Generally, **5:55**

FAMILY BASED IMMIGRATION

Generally, **14:20 to 14:27**
 Brothers and sisters of citizens, **14:25**
 Derivative beneficiaries, **14:26**
 Family of lawful permanent residents,
14:23
 Immediate relatives of citizens, **14:21**
 Married sons and daughters of citizens,
14:24
 Unmarried sons and daughters of
 citizens, **14:22**

FOREIGN CORRUPT PRACTICES

Generally, **7:1 to 7:23**
 Anti-corruption resources, **7:19**
 Company policy and programs to pro-
 hibit payments in violation of the
 FCPA, **7:6**
 DOJ and SEC Resource Guide to U.S.
 Foreign Corrupt Practices Act, **7:22**
 Effective compliance programs, **7:16**
 Essential elements of a violation of the
 anti-bribery provisions, **7:9**
 FCPA enforcement and coverage, **7:3**
 FCPA permissible payments and affir-
 mative defenses, penalties, **7:4**
 Fines and other penalties, **7:13**
 Historic 1978 Lockheed Corp. Policy on
 Use of International Consultants
 (1978), **App. 7A**.
 OECD and United Nations Conventions,
 British Bribery Act, **7:17**
 Other international conventions, **7:18**
 Other potential governmental actions
 and penalties, **7:14**
 Overview of the FCPA, **7:7**
 Permissible payments and affirmative
 defenses, **7:11**
 Responses to foreign officials
 requests for payments, **7:5**
 Sample FCPA policy and contract
 clauses, **7:23**
 The accounting provisions, **7:12**
 The Anti-bribery provisions, **7:8**
 The current enforcement climate, **7:2**
 The FCPA opinion procedure, **7:15**
 The Foreign Corrupt Practices Act, **7:20**

INDEX

FOREIGN CORRUPT PRACTICES

—Cont'd

The OECD convention on combating bribery of foreign public officials in international business transactions, **7:21**

Third party payments, **7:10**

U.S. Department of Justice Criminal Division Evaluation of Corporate Compliance Programs (March 2023), **App. 7B.**

FOREIGN EXCHANGE CONTRACTS

Generally, **11:36 to 11:37**

Oral, **11:38**

Settlement and delivery, **11:39**

FOREIGN EXCHANGE RISK

Currency swaps, **11:42**

Example, **11:40**

Insuring against, **11:44**

Lessening, **11:41**

Use of the dollar in trading, **11:43**

FOREIGN-INVESTED JOINT STOCK COMPANIES (FISCS)

China

regulation of business activity, **17:100**

FOREIGN INVESTMENT

Brazil

Generally, **15:135**

laws and treaties

the arbitration law, **15:277**

the 2011 competition law, **15:274; 15:278**

the consumer protection law, **15:279**

the copyright law, **15:276**

the corporation and joint stock company law, **15:271**

the 1962 foreign investment law, **15:273**

the industrial property law, **15:272**

the software law, **15:275**

Canada, **16:5; 16:6**

CFIUS Investment Regulations Regarding Critical Technologies, 2020, **App. 5M.**

China

generally, **17:243 to 17:264**

FOREIGN INVESTMENT—Cont'd

China—Cont'd

catalogue of industries for guiding foreign investment (revision 2017), **17:246**

contract law, **17:249**

detailed rules covering representative offices, **17:251**

english translation of the trademark law, **17:259**

general principles of the civil law, **17:247**

law on sino-foreign cooperative joint ventures, **17:252**

law on wholly foreign-owned enterprises, **17:253**

2019 Negative List

FTZ, **17:244**

non-FTZ, **17:245**

notice of the general office of the state council concerning the establishment of the security review system for mergers and acquisitions of domestic enterprises by foreign investors, **17:254**

official translation of the 2014 prc company law, **17:250**

PRC, **17:260; 17:261**

regulations for the protection of computer software, **17:263**

regulations of the ministry of commerce on the implementation of the security review system for mergers and acquisitions of domestic enterprises by foreign investors, **17:255**

the 2010 copyright law, **17:262**

the enterprise income tax law, **17:257**

the 2008 foreign exchange regulations, **17:258**

the 2009 patent law, **17:264**

unfair competition prevention law, **17:248**

unofficial translation, **17:256**

Czech republic

generally, **18:125 to 18:128**

Exon-florio/finsa/firrma regulation, **16:16 to 16:21**

Hungary

generally, **20:102 to 20:112**

FOREIGN INVESTMENT—Cont'd

Hungary—Cont'd
 conversion and transfer policies, **20:109**
 dispute settlement, **20:111**
 expropriation and compensation, **20:110**
 foreign direct investment
 branches, **20:105**
 foreign invested business entities, **20:104**
 fundamental law, **20:102**
 representative offices, **20:106**
 the act on investments, **20:103**
 the hungarian investment and trade
 development agency, **20:107**
 the security review act of 2018, **20:108**
 performance requirements and incen-
 tives, **20:112**
 India
 generally, **21:94 to 21:99**
 Generally, **21:254 to 21:258**
 Industry specific restrictions, **16:22 to**
16:29
 federal prohibitions, **16:23**
 federal regulation, **16:24**
 real estate disclosure requirements, **16:28**
 real estate restrictions, **16:29**
 real estate restrictions and disclosure
 requirements, **16:26**
 registration and data collection
 requirements, **16:27**
 state regulation, **16:25**
 Mexico, **16:7 to 16:9; 26:229**
 Taiwan
 generally, **31:223 to 31:236**
 Terminating, **16:33**
 United States, **16:10 to 16:15**

**FOREIGN INVESTMENT
 AGREEMENTS**

NAFTA/ USMCA area and rules
 maquiladora assembly contracts, **16:40**
 maquiladora land acquisition, **16:41**
 sample, **16:39 to 16:42**
 typical legal checklist for forming a
 mexican corporation to engage in

FOREIGN INVESTMENT

AGREEMENTS—Cont'd
 NAFTA/ USMCA area and rules
 —Cont'd
 maquiladora industrial activities, **16:42**

**FOREIGN INVESTMENT HOLDING
 COMPANIES (FIHCS)**

China
 regulation of business activity, **17:99**

FOREIGN SOVEREIGN

Compulsion, unites states antitrust laws, **5:10**
 Immunity, unites states antitrust laws, **5:11**

**FOREIGN SOVEREIGN
 IMMUNITIES ACT**

Expropriation
 Generally, **8:25**
 exceptions to sovereign immunity
 commercial activity, **8:29**
 violations of international law, **8:30**
 waiver, **8:28**
 history and rationale, **8:24**
 jurisdictional issues, **8:27**
 who is a sovereign?, **8:26**

FRANCHISING

Abroad, **13:1**
 Copyright protection, **13:4**
 Protection of franchise trade secrets, **13:5**
 Quality controls, **13:3**
 Regulation of international, **13:7**
 The franchise agreement, **13:6**
 Trademark protection, **13:2**

FREE TRADE ZONES (FTZS)

Generally, **15:23**

GRAY MARKET GOODS

Generally, **12:9 to 12:12**
 Jurisdictions, **12:12**
 The U.S. customs service position, **12:10**
 Trademark and copyright remedies, **12:11**

INDEX

HART-SCOTT-RODINO ANTITRUST IMPROVEMENTS ACT (HSR)
Generally, 5:3
Assistance from the FTC, 5:19
Practicalities of fulfilling the requirements of hsr
making the filing, 5:17
Processing of the filing, 5:18
Reporting requirements, exemptions, and treatment of foreign parties and transactions, 5:13
size-based tests, 5:14
special HSR rules for transactions involving a foreign party or government, 5:16
the 2001 Amendments to the HSR Act, 5:15
Strategic considerations, 5:20
The consequences of noncompliance with u.s. antitrust statutes, 5:3

HUMAN RIGHTS AND ENVIRONMENTAL BUSINESS LITIGATION
Alien tort claims act, 4:15

HUNGARY
Act on investments of foreigners, 20:230 to 20:235
Bilateral investment agreements, 20:18
Business activity
accounting and auditing, 20:88
Act LVII pf 1996 on the prohibition of unfair and restrictive market practices, 20:80
bankruptcy, 20:87
efficient capital markets, 20:90
horizontal and vertical restraints, 20:82 to 20:84
merger control, 20:85
price regulation, 20:91
takeovers, 20:86
the competition act, 20:81; 20:82
transperancy, 20:89
Business entities, 20:52 to 20:79
articles of association, 20:56
book three legal persons, outline, 20:79
branches of foreign companies, 20:74
2014 civil code, 20:52
book three, legal persons, 20:53

HUNGARY—Cont'd
Business entities, 20:52 to 20:79
—Cont'd
2014 civil code, 20:52—Cont'd
business enterprises, 20:54
commercial representative offices, 20:73
company limited by shares, 20:64 to 20:71
european economic interest groupings (EEIGs) and societas europeas (SEs), 20:77
executive officers, the supervisory board, and auditors, 20:55
joint ventures, 20:78
limited liability company, 20:61 to 20:63
loss of limited liability, 20:59; 20:60
termination of companies, 20:57
the limited partnership (Bt.), 20:76
the single member kft. and rt., 20:72
the unlimited partnership (Kkt.), 20:75
transformation of companies, 20:58
2014 Civil Code, 20:4
Commercial law
1995 civil code, 20:36
2014 civil code, 20:34 to 20:50
law of obligations, 20:35; 20:51
Conversion and transfer policies, 20:7
Copyrights
generally, 20:219 to 20:228
collective administration and infringement, 20:228
copyright act, 20:219
databases, 20:226
economic rights, 20:222
general provisions, 20:220
license agreements, 20:224
moral rights, 20:221
neighbourig rights, 20:227
software program creation, 20:225
uncompensated uses, 20:223
Corporate taxation, 20:6
generally, 20:113 to 20:126
alternative minimum tax, 20:115
rates, 20:114
recent developments, 20:113
administration, 20:126

HUNGARY—Cont'd

Corporate taxation, **20:6**—Cont'd
 capital gains, **20:117**
 depreciation, **20:122**
 determination of taxable income, **20:121**
 dividends, **20:118**
 foreign tax credits, **20:120**
 groups of companies, **20:124**
 interest, royalties and service fees, **20:119**
 loss carry forward, **20:123**
 tax incentives, **20:116**
 transfer pricing, **20:125**
 Corruption, **20:17**
 Direct investment checklists, **20:229**
 Dispute settlement, **20:9**
 Efficient capital markets, **20:14**
 Exchange controls, **20:141**
 Expropriation and compensation, **20:8**
 Foreign investment
 generally, **20:102 to 20:112**
 conversion and transfer policies, **20:109**
 dispute settlement, **20:111**
 expropriation and compensation, **20:110**
 foreign direct investment
 branches, **20:105**
 foreign invested business entities, **20:104**
 fundamental law, **20:102**
 representative offices, **20:106**
 the act on investments, **20:103**
 the hungarian investment and trade development agency, **20:107**
 the security review act of 2018, **20:108**
 performance requirements and incentives, **20:112**
 Foreign trade zones, **20:21**
 Import and export regulations, **20:127 to 20:140**
 Imports and exports
 classification, **20:130**
 EU regulations, **20:133**
 import
 accreditation, **20:139**
 conformity assessment, **20:138**

HUNGARY—Cont'd

Imports and exports—Cont'd
 import—Cont'd
 documentation, **20:135**
 labeling and marking, **20:140**
 license requirements, **20:134**
 standards, **20:137**
 temporary entry, **20:136**
 import charges, **20:132**
 import tariffs, **20:128**
 origin, **20:131**
 overview, **20:127**
 valuation, **20:129**
 International arbitration, **20:10**
 Investment information and incentives
 Generally, **20:92 to 20:101**
 foreign tax credit, **20:96**
 loan interest deductions for Small and Medium sized Enterprises (SMEs), **20:101**
 other projects eligible for a tax allowance, **20:98**
 R&D triple deduction, **20:95**
 reduced tax rates on designated royalty income, **20:93**
 the development tax incentive, **20:97**
 the film tax credit, **20:99**
 the research and development double deduction, **20:94**
 the sports tax credit, **20:100**
 Labor, **20:19; 20:20**
 Labor laws, **20:142 to 20:155**
 Act I of 2012, introduction, **20:142**
 2014 Civil Code, **20:155**
 employment of non-EU member state foreigners (8220Foreigners8221), **20:148**
 miscellaneous, **20:147**
 termination of employment, **20:146**
 the 2012 Labor Code, **20:143; 20:149**
 2019 amendments, **20:144**
 closing provisions, **20:154**
 conditions of company operations, **20:152**
 employment contracts, **20:145**
 foundation of companies operating with foreign participation; acquisition of shares in companies already operating, **20:151**

INDEX

HUNGARY—Cont'd

Labor laws, **20:142 to 20:155**—Cont'd
the 2012 Labor Code, **20:143; 20:149**
—Cont'd
general provisions, **20:150**
off-shore companies, **20:153**
Legal system
administration, **20:29**
curia, **20:32**
decisions, **20:31**
legal databases, **20:28**
legislative hierarchy, **20:22 to 20:26**
mediation and alternative dispute resolution, **20:33**
organization, **20:30**
scope of application, **20:27**
Openness to foreign investment (fdi), **20:3**
Patents
amendment;reissue, **20:215**
annuities, **20:208**
appeals, **20:207**
assignment, **20:212**
compulsory license; license of right, **20:210**
contractual licenses, **20:213**
convention requirements, **20:201**
documents required, **20:200**
duration, **20:214**
examination, **20:202**
extension and restoration, **20:216**
infringement, **20:218**
marking, **20:211**
novelty, **20:199**
opposition, **20:206**
patentee rights, **20:195**
patent termination, **20:217**
provisional protection, **20:204**
publication, **20:203**
responding to official actions, **20:205**
types, **20:194**
what is not patentable, **20:198**
what is patentable, **20:197**
who may apply, **20:196**
working, **20:209**
Performance requirements and incentives, **20:11**
Political violence, **20:16**

HUNGARY—Cont'd

Price regulation and liberalization, **20:15**
Protection of Intellectual Property Rights, **20:12**
The competition act, **20:5**
The 2019 world bank survey, **20:2**
Trademarks, **20:165 to 20:193**
generally, **20:165 to 20:193**
abandonment, **20:190**
advertisment, **20:178**
appeals, **20:177**
assignments, **20:184**
associated marks, **20:171**
cancellation, **20:187**
classification, **20:169**
collective marks, **20:172**
customs, **20:193**
definitions, **20:165**
documents required, **20:174**
duration and renewal, **20:181**
effect of registration, **20:180**
infringement, **20:192**
license, **20:185**
limitation of time for action to cancel, **20:188**
marking, **20:186**
marks in colour, **20:173**
not registrable, **20:168**
opposition, **20:179**
procedure, **20:175**
series of marks, **20:170**
status of unregistered trademark, **20:191**
third party rights, **20:189**
time limit for proceeding with application, **20:176**
time within which mark cannot be reregistered by another, **20:182**
use, **20:183**
what can be registered, **20:167**
who may apply, **20:166**
abandonment, **20:190**
advertisment, **20:178**
appeals, **20:177**
assignments, **20:184**
associated marks, **20:171**
cancellation, **20:187**

HUNGARY—Cont'd

Trademarks, **20:165 to 20:193**—Cont'd
 classification, **20:169**
 collective marks, **20:172**
 customs, **20:193**
 definitions, **20:165**
 documents required, **20:174**
 duration and renewal, **20:181**
 effect of registration, **20:180**
 infringement, **20:192**
 license, **20:185**
 limitation of time for action to cancel, **20:188**
 marking, **20:186**
 marks in colour, **20:173**
 not registrable, **20:168**
 opposition, **20:179**
 procedure, **20:175**
 series of marks, **20:170**
 status of unregistered trademark, **20:191**
 third party rights, **20:189**
 time limit for proceeding with application, **20:176**
 time within which mark cannot be reregistered by another, **20:182**
 use, **20:183**
 what can be registered, **20:167**
 who may apply, **20:166**
 Transparency of the regulatory system, **20:13**
 Who is investing in hungary and why, **20:1**

IMPORTS AND EXPORTS

Czech republic
 authorized economic operator, **18:152**
 customs and the VAT, **18:150**
 overview, **18:149**
 pre-arrival and pre-departure declarations, **18:153**
 preferential agreements, **18:151**
 Hungary
 classification, **20:130**
 EU regulations, **20:133**
 import
 accreditation, **20:139**
 conformity assessment, **20:138**
 documentation, **20:135**
 labeling and marking, **20:140**

IMPORTS AND EXPORTS—Cont'd

Hungary—Cont'd
 import—Cont'd
 license requirements, **20:134**
 standards, **20:137**
 temporary entry, **20:136**
 import charges, **20:132**
 import tariffs, **20:128**
 origin, **20:131**
 overview, **20:127**
 valuation, **20:129**
 India
 anti-dumping and countervailing measures, **21:120**
 classification, **21:117**
 export subsidies and domestic support, **21:121**
 import requirements and documentation, **21:125**
 import tariffs, **21:115**
 labeling and marking requirements, **21:127**
 other barriers, **21:124**
 procurement, **21:122**
 product certification, **21:130**
 prohibited or restricted imports, **21:128**
 service barriers, **21:123**
 standards, **21:129**
 standards, testing, labeling and certification, **21:119**
 tariff rates, **21:116**
 temporary entry, **21:126**
 trade agreements, **21:131**
 trade barriers, **21:118**
 Indonesia
 accreditation, **22:114**
 conformity assessment, **22:112**
 customs regulations, **22:110**
 import requirements and documentation, **22:106**
 import tariffs, **22:103**
 labeling and marking requirements, **22:108**
 nontariff barriers, **22:105**
 product certification, **22:113**
 standards, **22:111**
 temporary entry, **22:107**

INDEX

IMPORTS AND EXPORTS—Cont'd

Japan
import requirements and documentation, **23:103**
labeling and marking, **23:111**
labeling and marking requirements, **23:105**
product certification, **23:109**
prohibited and restricted imports, **23:106**
public comment on technical regulations, **23:110**
standards, **23:107; 23:108**
tariff and non-tariff barriers, **23:102**
temporary entry, **23:104**
trade agreements, **23:112**
Malaysia
customs regulations, **25:85**
import documentation, **25:82**
import tariffs, **25:80**
labeling and marketing, **25:84**
product standards, **25:86**
temporary entry, **25:83**
text of TPP-11, chapter 9, foreign investment, **25:88**
trade agreements including ASEAN, APEC, and TPP-11, **25:87**
trade barriers, **25:81**
Mexico
generally, **26:102 to 26:108**
import requirements and documentation, **26:104**
import tariffs, **26:102**
labeling and marking, **26:108**
labeling and marking requirements, **26:106**
standards, **26:107**
temporary entry, **26:105**
trade barriers and licenses, **26:103**
Philippines
generally, **28:116 to 28:138**
agriculture tariffs and quotas, **28:117**
ASEAN trade in goods agreement (ATIGA), **28:138**
customs regulations, **28:132**
excise taxes on alcohol products, **28:119**
import regulations, **28:121 to 28:123; 28:125**

IMPORTS AND EXPORTS—Cont'd

Philippines—Cont'd
import requirements, **28:120; 28:126; 28:127**
import tariffs, **28:116**
labeling and marking requirements, **28:129**
product certification, **28:137**
product testing, **28:135**
prohibited and restricted imports, **28:130**
regulated/restricted commodities, **28:131**
safeguards, antidumping, and countervailing duties, **28:118**
sensitive agricultural products, **28:124**
standards, **28:134**
standards enforcement, **28:136**
temporary entry, **28:128**
valuation, **28:133**
Poland, **29:112**
Singapore, **30:183 to 30:193**
Taiwan
generally, **33:118 to 33:125**
Thailand
generally, **32:183 to 32:194**
Vietnam
generally, **34:107 to 34:111**

INCORPORATION

Charter, **2:32**
Correspondence of the charter with contracted arrangements, **2:33**
Costs, **2:34**
Name, **2:30**
Practical steps, **2:29**
Registered office, **2:31**

INDIA

Bilateral investment agreements, **21:18**
Business entities
generally, **21:40 to 21:60**
bail restrictions, **21:53**
common seal, **21:48**
deposits, **21:49**
exemptions, **21:56**
foreign investment entry options, **21:57; 21:58**
fraud reporting-threshold limits, **21:51**

INDIA—Cont'd

Business entities—Cont'd
 loan to a wholly owned subsidiary, **21:46**
 minimum capital requirement, **21:45**
 no declarations for commencement of business, **21:54**
 no dividend, without depreciation, **21:50**
 related party transactions (rpts), **21:44**
 restriction on inspection of board resolutions, **21:47**
 special courts, **21:52**
 the companies act 2013, **21:41; 21:42**
 the companies (amendment) act, 2015, **21:43**
 the companies (amendment) act, 2016, **21:59; 21:60**
 the indian companies act 2013, **21:40**
 violation of acceptance of deposits requirements, **21:55**
 Commercial law
 generally, **21:26 to 21:39**
 commercial law remedies, **21:38**
 consumer protection and unfair trading practices, **21:28**
 dispute resolution, **21:30 to 21:37**
 financial reporting and auditing, **21:39**
 price controls, **21:29**
 the indian contract act of 1872, **21:27**
 Competition from state owned enterprises, **21:14**
 Conversion and transfer policies, **21:6**
 Copyrights
 generally, **21:217 to 21:233**
 acts not amounting to infringement/fair use/fair dealing provisions, **21:223**
 assignment, **21:220**
 copyright ownership, **21:224**
 definitions, **21:217**
 duration, **21:218**
 enforcement, **21:222**
 licences, **21:221**
 moral rights, **21:225**
 registration, **21:219**
 remedies, **21:226 to 21:233**
 Corporate social responsibility (CSR), **21:15**

INDIA—Cont'd

Corporate taxation
 generally, **21:100 to 21:114**
 branch income, **21:103**
 capital gains, **21:105**
 controlled foreign company (CFC) rules, **21:113**
 corporate residence, **21:109**
 corporate tax administration, **21:114**
 deductions, **21:108**
 group taxation, **21:110**
 inventory valuations, **21:104**
 losses, **21:106**
 other taxes, **21:102**
 recent significant tax developments, **21:100**
 taxes on corporate income, **21:101**
 the taxation of dividend and interest income, **21:107**
 thin capitalization, **21:112**
 transfer pricing, **21:111**
 Corruption, **21:17**
 Dispute settlement, **21:8**
 Efficient capital markets and portfolio investment, **21:13**
 Exchange controls, **21:132 to 21:139**
 Expropriation and compensation, **21:7**
 Foreign direct investment (FDI) procedures, **21:5**
 Foreign-trade zones/free ports, **21:21**
 Imports and exports
 anti-dumping and countervailing measures, **21:120**
 classification, **21:117**
 export subsidies and domestic support, **21:121**
 import requirements and documentation, **21:125**
 import tariffs, **21:115**
 labeling and marking requirements, **21:127**
 other barriers, **21:124**
 procurement, **21:122**
 product certification, **21:130**
 prohibited or restricted imports, **21:128**
 service barriers, **21:123**
 standards, **21:129**
 standards, testing, labeling and certification, **21:119**

INDEX

INDIA—Cont'd

Imports and exports—Cont'd
tariff rates, 21:116
temporary entry, 21:126
trade agreements, 21:131
trade barriers, 21:118
Intellectual property
generally, 21:156 to 21:163
International competitiveness rankings, 21:4
Investment information and incentives
generally, 21:83 to 21:93
infrastructure investment trusts (INVITs), 21:84
real estate investment trusts (REITs), 21:84
research and development (R&D)
expenditure, 21:93
special purpose vehicles and business trusts, 21:85
tax incentives, 21:83; 21:86 to 21:92
Labor laws
generally, 21:140 to 21:155
employees provident fund and miscellaneous provisions act, 21:155
foreign personnel, 21:147
industrial disputes, the right to strike, 21:145
minimum wages act, 1948, 21:153
payment of bonus act, 1965, 21:149
payment of gratuity act, 1972, 21:150
payment of wages act, 1936, 21:154
settlement of industrial disputes, 21:143
statutory control of employee benefits, 21:141
the maternity benefit act, 1961, 21:148
trade unions, 21:144
transfer of business, 21:146
wages and hours, 21:142
workmen's compensation act, 1923, 21:151
Labour, 21:20
Legal system, 21:22 to 21:25
Market overview, 21:3
OPIC and other investment insurance programs, 21:19
Patents
generally, 21:164 to 21:192

INDIA—Cont'd

Patents—Cont'd
amendments to the patents rules, 21:172
appeals, 21:179
assignments, 21:181
biosimilars, 21:191; 21:192
bolar provisions, 21:189
compulsory learning, 21:185; 21:186
convention requirements, 21:173
disclosure, 21:174
duration, 21:183
examination, 21:175
industrial application, 21:167
infringement, 21:187; 21:188
inventive step/ non-obviousness, 21:166
kinds of patents granted, 21:170
licenses, 21:182
marking, 21:180
novelty/not anticipated, 21:165
opposition, 21:178
publication, 21:176
section 3 of the Patent Act, 21:168; 21:169
standard essential patents, 21:190
termination, 21:184
time limits, 21:177
who may file for an application for a patent?, 21:171
Performance requirements and investment incentives, 21:9
Political violence, 21:16
Protection of intellectual property, 21:11
Regulation of business activity
commission and appellate tribunal structure, 21:79
data protection, 21:82
economic and social policies, 21:67
environmental laws, 21:69
financial operations, 21:68
licensing and registration of business activities, 21:61
approvals required for foreign investment, 21:65
government oversight of companies, 21:66
incorporating a limited company, 21:63
industrial licenses, 21:64

INDIA—Cont'd

Regulation of business activity—Cont'd
 licensing and registration of business activities, **21:61**—Cont'd
 procedures for establishing a manufacturing enterprise, **21:62**
 merger control implementing regulations, **21:74 to 21:76**
 mergers and combinations, **21:73**
 mergers and the companies act 2013, **21:77**
 price controls, **21:80**
 the competition act, **21:71**
 the 2002 competition act, **21:70**
 the competition provisions, **21:72**
 the consumer protection act, **21:81**
 treatment of joint ventures under the competition act, **21:78**
 Right to private ownership and establishment, **21:10**
 The world bank survey, **21:1; 21:2**
Trademarks
 generally, **21:193 to 21:216**
 civil remedies, **21:211**
 criminal remedies, **21:215**
 duration, **21:197**
 enforcement, **21:209; 21:210**
 intellectual property appellate board, **21:208**
 licensing and assignment, **21:207**
 mareva injunction, **21:214**
 marks registration, **21:195; 21:196**
 notable amendments, **21:204**
 orders, **21:212; 21:213**
 procedure of registration, **21:205**
 remedies under customs laws, **21:216**
 renewal, **21:198**
 rights conferred by registration, **21:206**
 unconventional trademarks
 colour, **21:203**
 shapes, **21:200**
 smell, **21:201**
 sound, **21:202**
 well-known marks, **21:199**
 who can apply?, **21:194**
Trade secrets
 generally, **21:234 to 21:250**

INDIA—Cont'd

Trade secrets—Cont'd
 confidential business information, **21:238**
 criminal law, **21:240**
 know-how, **21:239**
 national innovation bill, **21:243 to 21:250**
 protection to trade secrets, **21:241; 21:242**
 Gujarat Bottling Co. Ltd. v. Coca Cola Co., **21:237**
 Mr. Anil Gupta and Anr. v. Mr. Kunal Dasgupta and Ors, **21:236**
 Transparency of the regulatory system, **21:12**
INDONESIA
 Commercial law
 generally, **22:31 to 22:61**
 basic requirements for contracts of sale, **22:32**
 book three of the civil code contracts, **22:33**
 commercial law remedies, **22:48**
 damages, **22:39**
 dispute resolution, **22:49 to 22:61**
 enforceability, **22:37**
 fraud and duress, **22:36**
 general contract principles, **22:34**
 government contracts, **22:47**
 interpretation of contracts, **22:38**
 nullification of contracts, **22:40; 22:43**
 obligations
 buyer, **22:46**
 seller, **22:45**
 payment, **22:42**
 penalties, **22:35**
 sale and passage of ownership, **22:44**
 third party performance, **22:41**
 Competition from state owned enterprises (SOEs), **22:18**
 Competition law, **22:9**
 Conversion and transfer policies, **22:10**
 Copyrights, **22:167; 22:168**
 Corporate taxation
 generally, **22:91 to 22:102**
 corporate residence, **22:99**

INDEX

INDONESIA—Cont'd

Corporate taxation—Cont'd
corporate tax rates, 22:92
deductions, 22:95
group taxation, 22:96
income determination, 22:94
other taxes, 22:93
regional taxes, 22:98
significant developments, 22:91
tax investment incentives, 22:102
thin capitalization, 22:100
transfer pricing, 22:97

Corruption, 22:20

Dispute settlement, 22:12

Efficient capital markets and portfolio investment, 22:17

Exchange controls, 22:115; 22:116

Expropriation and compensation, 22:11

Foreign investment laws and treaties, 22:178 to 22:186

Foreign-trade zones/free ports, 22:22

Imports and exports
accreditation, 22:114
conformity assessment, 22:112
customs regulations, 22:110
import requirements and documentation, 22:106
import tariffs, 22:103
labeling and marking requirements, 22:108
nontariff barriers, 22:105
product certification, 22:113
standards, 22:111
temporary entry, 22:107

Intellectual property rights, 22:15

Investment incentives, 22:14

Investment information and incentives generally, 22:75 to 22:78

Labour, 22:21

Legal system, 22:23 to 22:30

Natural resources, 22:6

Patents
generally, 22:143 to 22:166
amendment; reissue, 22:164
annuities, 22:157
appeal, 22:156
assignment, 22:160
compulsory license; license of right, 22:159

INDONESIA—Cont'd

Patents—Cont'd
convention requirements, 22:152
conventions, 22:144
documents required, 22:151
duration, 22:162
examination, 22:153
extension and restoration, 22:163
infringement, 22:166
law, 22:143
novelty, 22:150
publications, 22:154
rights of the patentee, 22:146
termination of patent, 22:165
time limits for responding to official actions, 22:155
types of patents, 22:145
what is not patentable, 22:149
what is patentable, 22:148
who may apply, 22:147
working, 22:158

Performance requirements, 22:13

Political violence, 22:19

Privatization program, 22:8

Regulation of business activity, 22:68 to 22:74

Regulation of foreign investments
generally, 22:79 to 22:90
foreign direct investment legal regime, 22:79
procedures for the establishment of a pma company, 22:82
the foreign direct investment process, 22:81
the 2007 investment law, 22:80
the negative list, 22:83; 22:85 to 22:90

Sovereign and currency risk and economic forecasts, 22:3

The foreign investment climate overview, 22:4

The 2007 investment law and the negative list, 22:5

The world bank survey, 22:2

Trademarks
generally, 22:126 to 22:142
appeal of rejected application, 22:134
applicable laws, 22:126
assignment of mark, 22:137

INDONESIA—Cont'd

Trademarks—Cont'd
 classification, 22:129
 definitions, 22:127
 deletion or cancellation of mark, 22:140
 documents required for registration, 22:132
 duration and renewal of mark, 22:136
 infringement, 22:142
 oppositions, 22:135
 procedure for registration, 22:133
 registering a trademark, 22:128
 third party rights, 22:141
 types of marks, 22:130; 22:131
 use of mark, 22:138; 22:139
 Trade secrets, 22:169 to 22:173
 Transparency of regulatory system, 22:16
 Who is investing in indonesia and why
 starbucks and map boga
 adiperkasa, 22:1

**INDUSTRIAL EMPLOYMENT
(STANDING ORDERS) ACT, 1946**

Labor laws, 21:153

INFLATION AND INDEXATION

Business responses to indexation and
 inflation, 11:21
 Interrelationship of currency controls,
 11:20

INTELLECTUAL PROPERTY

Brazil
 appellations of origin/geographical
 indications/indications of source, 15:190
 copyright and software protection, 15:189
 industrial designs, 15:188
 international treaties and conventions, 15:193
 overview of IP protection and licensing, 15:185
 patents, 15:186
 plant variety protection, 15:192
 trade marks, 15:187
 unfair competition, 15:191
 China
 generally, 17:174 to 17:179

INTELLECTUAL PROPERTY

—Cont'd
 China—Cont'd
 industrial designs, 17:177
 international treaties and conventions, 17:179
 overview, 17:174
 patents, 17:175
 trademarks, 17:176
 under PRC Law, 17:35
 unfair competition law, 17:178
 Czech republic
 executive summary, 18:18
 Hungary
 generally, 20:156 to 20:164
 India
 generally, 21:156 to 21:163
 Indonesia, 22:125
 Japan
 generally, 23:128 to 23:136
 Joint ventures
 Generally, 10:1 to 10:138
 acquisition and maintenance, 10:25
 civil and administrative procedures
 and remedies, 10:22
 control of anti-competitive licensing
 practices, 10:20
 copyright and related rights, 10:13
 criminal procedures, 10:24
 definition, 10:6
 dispute prevention and settlement,
 10:26
 dispute settlement, 10:27
 enforcement of intellectual property
 rights (Part III), general obliga-
 tions, 10:21
 geographical indications, 10:15
 implementation, 10:5
 incorporation by reference of the
 Paris and Berne Conventions,
 10:7
 industrial designs, 10:16
 layout-designs (topographies) of
 integrated circuits, 10:18
 organizational structure, 10:4
 patents, 10:17
 practitioner commentary, 10:136 to
 138
 protection of confidential information,
 10:19

INDEX

INTELLECTUAL PROPERTY
—Cont’d
Joint ventures—Cont’d
 reservations, **10:10**
 security exceptions, **10:11**
 special requirements related to border
 measures, **10:23**
 standards concerning the availability,
 scope and use, **10:12**
the European Union
 generally, **10:113 to 10:119**
 competition law, **10:132 to 135**
 copyrights, **10:118; 10:122 to**
 10:127
 Designs and designations of origin,
 10:116; 10:129; 10:130
 enforcement, **10:119; 10:131**
 patents, **10:117; 10:128**
 the harmonization of member state
 law, **10:114**
 trademarks, **10:115; 10:120,**
 10:121
The Most-Favored-Nation Principle
 (MFN), **10:9**
the principle of national treatment,
 10:8
trademarks, **10:14**
transitional arrangements and technical
 cooperation, **10:3**
Korea, **24:136; 24:137**
Mexico
 generally, **26:132 to 26:140**
 copyright and related rights, **26:136**
 enforcement, **26:138**
 industrial designs, **26:135**
 international treaties and conventions,
 26:140
 patents, **26:133**
 plant variety protection, **26:139**
 specific regional agreements, **26:137**
 trade marks, **26:134**
Philippines, **28:155 to 28:160**
Poland
 generally, **29:117 to 29:122**
Singapore
 generally, **30:210 to 30:218**
Taiwan
 generally, **31:130 to 31:136**

INTELLECTUAL PROPERTY
—Cont’d
Thailand
 generally, **32:217 to 32:227; 32:323**
 to 32:327
Vietnam
 generally, **34:117 to 34:129**
 decree no. 47/2009/ND-CP on
 sanctioning administrative violations
 of copyright and related rights
 (hereinafter decree no. 47),
 34:128
 decree on no. 131 on sanctioning
 administrative violations of
 copyright and related rights,
 34:121
 intellectual property-legal proceedings,
 34:125
 legal & regulatory framework, **34:118**
 plant variety rights, **34:122**
 protection of trade secrets, **34:124**
 the 2009 amendments, **34:119;**
 34:120
 the intellectual property law-law No.
 50/2005/QH11, **34:126**
 the 2008 joint circular on settlement
 of ip disputes, **34:129**
 the law amending and supplementing
 a number of articles of the law
 on intellectual property, No.
 36/2009/QN12 (the 2009 amendments),
 34:127
 the 2007 law on technology transfer,
 34:123
**INTELLECTUAL PROPERTY LAW
OF THE EUROPEAN UNION**
Joint ventures
 generally, **10:113 to 10:119**
 competition law, **10:132 to 10:135**
 copyrights, **10:118; 10:122 to 10:127**
 Designs and designations of origin,
 10:116; 10:129; 10:130
 enforcement, **10:119; 10:131**
 patents, **10:117; 10:128**
 the harmonization of member state
 law, **10:114**
 trademarks, **10:115; 10:120, 10:121**
**INTERNATIONAL JOINT VENTURE
SALES LAW**
Generally, **37:1 to 37:96**

INTERNATIONAL JOINT VENTURE SALES LAW—Cont'd

Bills of lading, **37:64 to 37:84**
 carriage of goods by sea act (COGSA), **37:71**
 choice of law, **37:73**
 establishing a system and format, **37:84**
 federal bills of lading act, **37:72**
 forged bills of lading, **37:82**
 international conventions, **37:68**
 introduction to electronic, **37:83**
 misdelivery, **37:80**
 misdescription, **37:81**
 non-negotiable, **37:66**
 overview of payment against documents transactions, **37:74**
 overview of united states law, **37:69**
 payment, **37:76**
 risks of the parties, **37:76 to 37:79**
 the harter act, **37:70**
 the necessity of a negotiable bill of lading, **37:75**
 Choice of law clauses, **37:5**
 Commercial terms
 categories of commercial terms, **37:37**
 free, **37:41 to 37:43**
 incoterms as a trade usage, **37:36**
 interpretation of gaps in Incoterms, electronic communications, **37:56**
 interpretation of gaps in incoterms, electronic communications, **37:56**
 revisions of incoterms, **37:38**
 the carriage, **37:46; 37:47**
 the cost, **37:46; 37:47**
 the delivered, **37:54; 37:55**
 the delivery, **37:49 to 37:53**
 the format of incoterms, **37:39**
 the purpose of commercial terms, **37:35**
 UCC, **37:57 to 37:63**
 General provisions, **37:9**
 International contract for sale of secondary galvanized metal (selective CISG application), **37:90**
 Introduction to the CISG, **37:1**

INTERNATIONAL JOINT VENTURE SALES LAW—Cont'd

Issues excluded from the convention, **37:8**
 License to manufacture agreement (Germany) (electronics), **37:89**
 Purchase and sale agreement (chemicals industry), **37:91**
 Remedies, **37:23 to 37:33**
 8220avoidance8221 of a contract-refusal to accept nonconforming performance, **37:25**
 buyer8217s action for the contract price, **37:30**
 damages, **37:31 to 37:33**
 judicial remedies, **37:28**
 non-judicial price adjustment, **37:26**
 reclamation of the goods, **37:27**
 remedies in general, **37:23**
 seller8217s action for specific performance, **37:29**
 suspending performance, **37:24**
 Rights and obligations of the parties, **37:14 to 37:22**
 Sample international sales agreements, **37:85 to 37:87**
 Sample vendor, **37:93 to 37:95**
 Scope and general provisions of CISG
 the sphere of application, **37:4**
 Short history of the drafting of CISG, **37:3**
 Third party labor conditions and supply chain accountability clause, **37:92**
 Transactions excluded from the convention, **37:6**
 Types of sales transactions excluded from the convention, **37:7**
 United Nations Commission on International Trade Law (UNCITRAL), **37:2**
 Volume purchase agreement (Germany) (electronics), **37:88**

INTERNATIONAL TRADEMARK TREATIES
 Generally, **13:8 to 13:10**

INTERNATIONAL TRAFFIC IN ARMS REGULATIONS
 Generally, **6:15 to 6:18**

INDEX

INTERNATIONAL TRAFFIC IN ARMS REGULATIONS—Cont'd
Exports of technical data and defense services, 6:16
National defense controls, 6:18
Re-exports, 6:17
INVESTING IN THE EUROPEAN UNION
Generally, 19:1 to 19:18
Achmea ECJ Final Decision, App. 19D.
Banking, 19:16
Commission Delegated Regulation, App. 19B.
Employment law, 19:12
Equal pay and equal treatment, 19:13
EU customs union and common market, 19:5
EU Foreign Investment Regulation 2019-452, App. 19A.
EU free trade and investment agreements, 19:8
EU international trade and investment governance, 19:7
Foreign investment in the European Union, 19:9
Foreign Investment Screening, 19:19
Fourth Annual Report on the Screening of Foreign Direct Investments into the Union, App. 19C.
Freedom to provide and receive services across borders, 19:15
Insurances, 19:17
Intellectual property rights in the European Union, 19:4
Investment services, 19:18
Mergers and acquisitions, 19:11
Origins of and membership, 19:2
Personal data protection and e-privacy, 19:14
The EU legal system, 19:3
The EURO, 19:6
Who is investing, 19:1
INVESTMENT INFORMATION AND INCENTIVES
Czech republic
generally, 18:110 to 18:124; 18:215 to 18:222
application for investment, 18:119

INVESTMENT INFORMATION AND INCENTIVES—Cont'd
Czech republic—Cont'd
conditions attached to the obtainment of investment incentives (activity specific), 18:221
corporate tax incentives, 18:111
education tax deduction, 18:124
eligibility criteria, 18:116 to 18:118
EU structural funds, 18:122
investment incentives, 18:216
job creation, 18:112
limitations, 18:115
macroeconomic summary, 18:218
measures to attract new investment, 18:220
overview, 18:110
permissible level of state aid, 18:121
primary investment sectors, 18:215
purchase of construction sites, 18:120
R&D tax allowance, 18:123
sector specific investment opportunities, 18:217
site support, 18:114
strategic investment in large scale projects, 18:222
strategic investment incentives, 18:113
tax brief, 18:219
Hungary
generally, 20:92 to 20:101
foreign tax credit, 20:96
loan interest deductions for Small and Medium sized Enterprises (SMEs), 20:101
other projects eligible for a tax allowance, 20:98
R&D triple deduction, 20:95
reduced tax rates on designated royalty income, 20:93
the development tax incentive, 20:97
the film tax credit, 20:99
the research and development double deduction, 20:94
the sports tax credit, 20:100
India
generally, 21:83 to 21:93
infrastructure investment trusts (INVITs), 21:84
real estate investment trusts (REITs), 21:84

INVESTMENT INFORMATION AND INCENTIVES—Cont'd

India—Cont'd
 research and development (R&D) expenditure, **21:93**
 special purpose vehicles and business trusts, **21:85**
 tax incentives, **21:83; 21:86 to 21:92**

Japan
 generally, **23:73 to 23:80**

Korea
 generally, **24:74 to 24:84**
 energy conservation and environmental incentives, **24:82**
 FDI incentive limitations, **24:75**
 foreign investment incentives, **24:74**
 foreign investment zones, **24:83**
 research and development tax incentives, **24:80**
 tax credit, **24:77 to 24:79; 24:81**
 the foreign investment zone operation guidelines, **24:84**
 the foreign tax credit, **24:76**

Mexico
 generally, **26:67 to 26:74**
 capital investment, **26:73**
 duty-deferral programs, **26:68**
 employment incentives, **26:70**
 foreign tax credit, **26:67**
 incentives for investments in movie production, **26:71**
 other incentives, **26:74**
 real estate investment incentives, **26:72**
 research and development (R&D) incentives, **26:69**

Philippines
 generally, **28:74 to 28:82**
 executive summary of the incentive regime, **28:74**
 incentives for exporters, **28:77**
 incentives for regional headquarters, regional operating headquarters, and regional warehouses, **28:79**
 performance and local sourcing requirements, **28:78**
 pioneer and non-pioneer enterprises, **28:76**

INVESTMENT INFORMATION AND INCENTIVES—Cont'd

Philippines—Cont'd
 the bases conversion and development act of 1992 (RA 7227), as amended, **28:81**
 the incentive regime, **28:75**
 the special economic zone act, **28:80**
 the tourism act of 2009 (RA 9593), **28:82**

Poland
 arbitration examples, **29:85**
 job creation incentives, **29:82**
 national and regional operating programs, **29:79**
 program for the support of investments of considerable importance for the polish economy for years 2011-2020, **29:80**
 real estate tax exemptions, **29:81**
 special economic zones (SEZS), **29:78**
 the foreign tax credit, **29:77**
 the U.S.-poland bilateral investment treaty (BIT), **29:83; 29:84**
 the U.S.-Poland bilateral investment treaty (BIT), **29:83; 29:84**

Singapore
 generally, **30:134 to 30:141**

Taiwan
 generally, **31:55 to 31:69**
 free ports, **31:64**
 incentive, **31:56 to 31:59**
 incentives for free trade zones, **31:67**
 infrastructure projects, **31:61; 31:62**
 investment incentives for export processing zones (EPZS), **31:66**
 investment in designated areas, **31:63**
 private participation in infrastructure projects, **31:60**
 science park investment tax incentives, **31:68**
 the biotech and new pharmaceutical development act, **31:65**
 the business mergers and acquisitions law, **31:69**

Thailand
 generally, **32:109 to 32:132**

INDEX

INVESTMENT INFORMATION AND INCENTIVES—Cont'd

Thailand—Cont'd
2017 amendments to the investment promotion act, **32:110**
criteria for importing machinery, **32:130, 32:131**
eastern economic development corridor, **32:111**
foreign personnel, **32:126 to 32:129**
foreign tax credit, **32:116**
guidelines for the granting of permanent residence in the kingdom of Thailand: BOI announcement no. 34/1989, **32:132**
international business center (IBC), **32:115**
non-tax incentives, **32:113**
overview of the current investment incentive regime, **32:109**
plus package incentives to expedite investment relocation, **32:117**
procedures for obtaining factory licenses, **32:122; 32:123**
procedures for obtaining promotional privileges, **32:118 to 32:121**
tax based investment incentives, **32:112**
the industrial estate authority of thailand (IEAT), **32:114**
Vietnam
generally, **34:79 to 34:83**

JAPAN

Accounting principles, **23:12**
Antimonopoly act chapter II (article 3 to 7-2), private monopolization, unreasonable restraint of trade, **App. 23B.**
Antimonopoly act chapter IV (article 9 to 18), shareholding, interlocking officers, mergers, splits, share transfers, and acceptance of assignment of business, **App. 23D.**
Antimonopoly act chapter V (articles 19 to 20-7), unfair trade practices, **App. 23C.**
Appropriation, **23:13**
Bilateral investment agreements, **23:16**
Capital markets, **23:9**

JAPAN—Cont'd

Commercial law
generally, **23:25 to 23:34**
commercial law remedies, **23:29**
consumer protection and unfair trading practices, **23:28**
contracts, **23:26**
dispute resolution, **23:30 to 23:32**
government contracts, **23:27**
the alternative dispute resolution law, **23:33**
the arbitration law, **23:34**
Conversion and transfer, **23:5**
Copyrights
Generally, **23:194 to 23:2023**
assignment and licensing, **23:202**
duration, **23:199**
infringement and remedies, **23:203**
limitations on protection, **23:197**
moral and economic rights of authors, **23:200**
neighboring rights, **23:201**
persons eligible for copyright protection, **23:198**
protection for computer software, databases, and broadcasts and cable diffusions, **23:196**
works protected under the copyright act, **23:195**
Corporate governance, **23:11**
Corporate taxation
generally, **23:94 to 23:101**
branch income, **23:99**
consolidated group taxation, **23:100**
corporate residence, **23:97**
income determination, **23:98**
other taxes, **23:96**
significant developments, 2017, **23:94**
tax administration, **23:101**
taxes on corporate income, **23:95**
Designation of unfair trade practices (1982, revised 2009), **App. 23R.**
Dispute settlement, **23:15**
Exchange controls, **23:113; 23:114**
Foreign Exchange and Investment Laws of Japan, Overview of the Antimonopoly Act, **App. 23A.**
Foreign trade zones/free ports/trade facilitation, **23:18**

JAPAN—Cont'd

Guidelines for exclusionary private monopolization under the antimonopoly act, **App. 23Q**.
 Guidelines for the use of intellectual property under the antimonopoly act (tentative translation), **App. 23T**.
 Imports and exports
 import requirements and documentation, **23:103**
 labeling and marking, **23:111**
 labeling and marking requirements, **23:105**
 product certification, **23:109**
 prohibited and restricted imports, **23:106**
 public comment on technical regulations, **23:110**
 standards, **23:107; 23:108**
 tariff and non-tariff barriers, **23:102**
 temporary entry, **23:104**
 trade agreements, **23:112**
 Intellectual property
 generally, **23:128 to 23:136**
 Investment incentives and performance requirements, **23:14**
 Investment information and incentives generally, **23:73 to 23:80**
 Labor, **23:17**
 Labor laws, **23:115 to 23:127**
 generally, **23:115 to 23:127**
 annual leave, **23:121**
 fixed term contracts, **23:117**
 immigration, **23:127**
 introduction, **23:115**
 overnight and night work, **23:120**
 post employment restrictive covenants, **23:126**
 probationary periods, **23:119**
 redundancy terminations, **23:124**
 retirement, pensions and allowances, **23:125**
 sick leave and maternity, childcare, and family care leave, **23:122**
 terminations for performance or misconduct, **23:123**
 the employment offer and work rules, **23:116**
 the workers dispatch act, **23:118**

JAPAN—Cont'd

Legal system, **23:19 to 23:24**
 Mergers and acquisitions, **23:10**
 Model joint venture agreement and related documents, **23:207 to 23:210**
 Openness to and restriction on foreign investment, **23:3**
 Patents
 generally, **23:137 to 23:157**
 appeals, **23:147**
 assignment, **23:151**
 compulsory license, license of right, **23:149**
 convention requirements, **23:143**
 duration, **23:153**
 examination, **23:144**
 infringement, **23:156**
 licenses, **23:152**
 marking, **23:150**
 novelty, **23:142**
 opposition, **23:146**
 patentable inventions, **23:140**
 publication, **23:145**
 remedies, **23:157**
 rights of the patent owner, **23:138**
 term extension, **23:154**
 termination, **23:157**
 the applicant, **23:139**
 types of patent, **23:137**
 unpatentable inventions, **23:141**
 working, **23:148**
 Protection of intellectual property rights (IPR), **23:7**
 Protection of real property, **23:8**
 Regulation of business activity
 abuse of superior bargaining position, **23:66**
 bankruptcy laws, **23:57**
 business combination review procedures, **23:64**
 consumer laws in japan related to contracts and seller behavior, **23:61**
 corporate law and commercial law, **23:54**
 credit markets, **23:58**
 economic and social policies, **23:52**
 environmental laws, **23:63**

INDEX

JAPAN—Cont'd

Regulation of business activity—Cont'd
licensing and registration of business entities, **23:51**
monopolies, unfair trading practices, and antitrust, international agreements, **23:68 to 23:70**
price controls, **23:59**
product standards, **23:60**
the 2006 company law and mergers, **23:71**
the consumer safety act, **23:62**
the financial instruments and exchange law of 2006, **23:55**
the japan fair trade commission, **23:65**
the 1991 mandatory takeover rules and the financial instruments exchange law, **23:67**
transparency of the regulatory system, **23:53**
unfair competition prevention act, **23:72**
Regulation of foreign investment generally, **23:81 to 23:93**
2015 amendment of the companies act, **23:84**
direct inward investment under FEFTA, **23:87**
miscellaneous issues, **23:89**
procedures for registering, **23:91 to 23:93**
technology inducement agreements, **23:88**
the 2006 company law and triangular mergers, **23:83**
the foreign exchange and foreign trade act, **23:86**
the foreign exchange and foreign trade law, **23:82**
types of enterprises used by foreign investors, **23:90**
Right to private ownership and establishment, **23:6**
Rules on investigations by the fair trade commission, **App. 23G.**
Sovereign and currency risk and economic forecasts, **23:2**
The act on prohibition of private monopolization and maintenance of fair trade, **App. 23P**

JAPAN—Cont'd

The 2010 amendments, **App. 23J. to 23N.**
The 2010 Amendments, the pre-closing notice and new combination thresholds, **App. 23H.**
The 2017 amendments to the foreign exchange and foreign trade act, **App. 23S.**
The antimonopoly act guidelines concerning joint research and development, **23:204**
The 2011 business combination review application rules, **App. 23F.**
The 2011 business combination review guidelines, **App. 23E.**
The foreign exchange and foreign trade act, **App. 23O**
The guidelines on administrative investigations procedures under the antimonopoly act (the guidelines), **App. 23I.**
The world bank survey, **23:1**
Trademarks generally, **23:158 to 23:174**
advertisement or publication, **23:165**
appeals, **23:164**
application view, **23:163**
assignment, **23:170**
cancellation, **23:173**
defensive marks, **23:162**
licenses, **23:171**
marking, **23:172**
marks that cannot be registered, **23:161**
opposition, **23:166**
qualifications of registration, **23:160**
term and renewal, **23:168**
the legal effect of registration, **23:167**
third party rights, **23:173**
use, **23:169**
who may apply, **23:159**
Trade secrets generally, **23:175 to 23:193**
antimonopoly laws covering the licensing and other commercialization of trade secrets, **23:193**
civil statutes, **23:184**

JAPAN—Cont'd

Trade secrets—Cont'd
 confidential business information, **23:177**
 contract law and implied obligations of confidentiality, **23:185**
 contractual obligations of nondisclosure, **23:187**
 criminal law and the protection, **23:179**
 criminal sanctions, **23:180**
 damages, **23:190**
 employer-employee relationship, **23:186**
 enforcement agencies, **23:182**
 government guidelines covering contributions of technology to joint ventures, **23:192**
 government guidelines covering imported or exported technology, **23:191**
 know-how, **23:177**
 manufacturing and product technology, **23:176**
 overview, **23:175**
 ownership of employee inventions, **23:188**
 penalties, **23:181**
 recent record of enforcement of these statutes, **23:183**
 remedies, injunctions, **23:189**
 Transparency of the regulatory system, **23:4**

JOINT VENTURE AGREEMENT

Accounting and auditing, **2:28**
 Applicable law, **2:90**
 choice of law, **2:91**
 Board of directors, **2:3**
 Corporate and trade name license agreement, **2:100**
 Definitions, **2:12**
 Drafting the JV agreements, **2:8**
 Employees and conditions of employment
 conditions of employment, **2:61**
 qualifications, **2:58**
 recruitment and dismissal, **2:59**
 use of foreign employees, **2:60**
 visas, work permits, accommodation, **2:62**

JOINT VENTURE AGREEMENT

—Cont'd
 Facilities
 description of facilities, **2:43**
 local legislation, **2:42**
 other services, **2:45**
 plant building, **2:44**
 terms and conditions, **2:46**
 Financing, **2:40, 2:41**
 Foreign currency rules, **2:27**
 Foreign trade rights, **2:26**
 General analysis of the model agreements, **2:98**
 Incorporation, **2:29 to 2:34**
 charter, **2:32**
 correspondence of the charter with contracted arrangements, **2:33**
 costs, **2:34**
 name, **2:30**
 practical steps, **2:29**
 registered office, **2:31**
 Internal management, **2:4**
 Management, **2:2 to 2:6**
 Managing partner, **2:5**
 Miscellaneous provisions, **2:82**
 amendment, **2:87**
 confidentiality of information, **2:84**
 effectiveness, **2:88**
 incorporation and survival, **2:86**
 languages, **2:89**
 relief from liability, **2:83**
 right of inspection, **2:85**
 Model manufacturing joint venture agreement and related trade name and technical assistance agreements, **2:99**
 Organizational options, **2:7**
 Organization and management
 composition and election, **2:55**
 organizational structure, **2:53**
 quorum and manner of acting, **2:57**
 statutory organs and their internal relations, **2:54**
 term of office, **2:56**
 Parties, **2:10**
 Planning and co-ordination, **2:18 to 2:22**
 Preamble, **2:11**

INDEX

JOINT VENTURE AGREEMENT
—Cont’d
Products, 2:47
description, know-how and patents, national standard, and technical norms, 2:48
liability, 2:52
quality, 2:51
research and development, 2:50
terms and conditions, 2:49
Purchases and marketing
domestic purchases, 2:70
from abroad, 2:71
marketing, 2:72
purchases, 2:69
Representation, 2:23 to 2:25
Scope, 2:13 to 2:17
Settlement of disputes, 2:92
amicable settlement, 2:93
choice of forum, 2:95
final agreement review by counsel, 2:97
force majeure, 2:96
settlement in arbitration or through general courts of law, 2:94
Statutory capital and capital contributions
Generally, 2:35 to 2:39
cash payments, 2:38
minimum capitalization, 2:35
non-cash contributions, 2:39
parties8217 shares of the statutory capital, 2:36
subscriptions, 2:37
System of management control, 2:6
Technical assistance agreement, 2:101
Termination and liquidation, 2:78
agreed grounds for termination, 2:80
liquidation, 2:81
statutory grounds for termination, 2:79
Trade name, and technical assistance agreements, 2:9
Training
aims, training program, 2:66
cost, insurance, 2:68
need for training, 2:63
persons to be trained, 2:65

JOINT VENTURE AGREEMENT
—Cont’d
Training—Cont’d
places where training is to take place, 2:64
visas, work permits, accommodation, 2:67
Transfer of shares, 2:73
approval by authorities, 2:75
consent by other shareholders or by the company; pre-emptive rights, 2:76
restrictions on ownership, 2:74
the joint venture contract, 2:77
JOINT VENTURES
Antitrust
advantages, 1:4
risks, 1:5
Asset evaluation checklist, 1:18
Background rights, 1:31
Business
advantages, 1:2
disadvantages, 1:3
Choosing the host country, 1:12
Consistent terms for all agreements, 1:30
Corporate, partnership, contractual, 1:6 to 1:8
Dispute resolution, 1:23
Formation, 1:9 to 1:26
Funding checklist, 1:19
Governance checklist, 1:22
Legal issues facing u.s. based, 1:38
Management control, 1:19
Market analysis and the business plan, 1:10
National intellectual property rights, 1:29
Negotiating the joint venture agreements, 1:17
Overview, 1:1 to 1:5
Partner selection, 1:14
Phase 1, 1:10 to 1:15
Phase 2, 1:16
Phase 3
termination, 1:25
Proprietary information and confidentiality, 1:36
Protecting minority shareholders, 1:21

JOINT VENTURES—Cont'd

- Royalties and maintenance, **1:34**
- Searching for partners, **1:13**
- Separate agreements, **1:28**
- Share transfers by partners, **1:24**
- Sublicensing, **1:32**
- Technical assistance, **1:35**
- Technology transfer, **1:27 to 1:37**
- The business plan and technology appraisal, **1:11**
- The letter of intent, **1:15**
- Third party infringement, **1:33**
- Winding-up, **1:26**

KOREA

- Accounting, **24:15**
- Bilateral investment treaties, **24:17**
- Business entities, **24:43 to 24:47**
- Change is coming Albeit slowly, **24:25**
- Commercial law
 - generally, **24:32 to 24:42**
 - arbitration, **24:41**
 - consumer protection, **24:35; 24:36**
 - contract law, **24:32**
 - dispute resolution, **24:38 to 24:40; 24:42**
 - government contracts, **24:34**
 - remedies for breach of contract, **24:37**
 - the commercial code, **24:33**
- Conversion and transfer policies, **24:5**
- Copyright act (as amended by Act No. 9625, April 22, 2009), **App. 24F**
- Corporate governance, **24:14**
- Corporate taxation
 - generally, **24:89 to 24:106**
 - branch income, **24:92**
 - controlled foreign corporations (CFCs), **24:95**
 - corporate tax rates, **24:89**
 - customs duties, **24:99**
 - deductions, **24:91**
 - group taxation, **24:93**
 - income determination, **24:90**
 - permanent establishment (PE), **24:104**
 - property taxes, **24:100**
 - related party transactions, **24:97**
 - residence, **24:103**
 - securities transaction tax, **24:101**
 - stamp taxes, **24:102**
 - tax administration, **24:106**

KOREA—Cont'd

- Corporate taxation—Cont'd
 - tax haven rules, **24:96**
 - transfer pricing, **24:94**
 - value-added tax (VAT), **24:98**
 - withholding tax, **24:105**
- Corruption in modern day korea, **24:21**
- Dispute settlement, **24:7**
- Efficient capital markets, **24:13**
- Exchange controls, **24:119**
- Expropriation and compensation, **24:6**
- Free Economic Zones, **24:20**
- Guidelines for the combination of enterprises review, **App. 24C.**
- Historical background, **24:23**
- Intellectual property, **24:136; 24:137**
- Investment incentives, **24:9**
- Investment information and incentives generally, **24:74 to 24:84**
 - energy conservation and environmental incentives, **24:82**
 - FDI incentive limitations, **24:75**
 - foreign investment incentives, **24:74**
 - foreign investment zones, **24:83**
 - research and development tax incentives, **24:80**
 - tax credit, **24:77 to 24:79; 24:81**
 - the foreign investment zone operation guidelines, **24:84**
 - the foreign tax credit, **24:76**
- Korea8217s history and culture as driving forces, **24:22**
- Labor, **24:19**
- Labor laws
 - generally, **24:120 to 24:135**
 - collective dismissals, **24:133**
 - discipline and termination, **24:130**
 - employment contracts, **24:122**
 - fixed term contracts, **24:131**
 - probationary period, **24:132**
 - settlement of industrial disputes, **24:135**
 - social insurance, **24:126**
 - temporary or part-time workers, **24:129**
- the act on protection of temporary and part-time workers, **24:134**
- the act on the promotion of workers8217 participation and cooperation, **24:127**

INDEX

KOREA—Cont'd

Labor laws—Cont'd
the labor relations commission, **24:124**
the labor standards act, **24:121**
the ministry of labor, **24:123**
the national courts, **24:125**
unions, **24:128**
Laws concerning corruption in korea, **24:24**
Legal system
determination of the applicable law and forum, **24:31**
judiciary and the legal profession, **24:29**
national assembly, **24:28**
political system, **24:26**
president, **24:27**
sources of law, **24:30**
Model joint venture agreement and related documents, **24:202; 24:203**
Official english translation of the foreign investment promotion act (FIPA), **App. 24E.**
Openness to foreign investment, **24:3**
OPIC and other investment insurance programs, **24:18**
Outline of part III of the 2012 commercial code, **App. 24B.**
Patents
generally, **24:138 to 24:158**
appeals, **24:149**
assignments and security interests, **24:152**
compulsory license; license of right, **24:151**
convention requirements, **24:145**
duration, **24:154**
examination, **24:146**
extensiom, **24:155**
incentive step, **24:144**
infringement, **24:158**
invalidation, **24:157**
licenses, **24:153**
novelty, **24:143**
opposition, **24:148**
patentable inventions, **24:141**
patents granted, **24:138**
publication, **24:147**
rights of the patent owner, **24:139**

KOREA—Cont'd

Patents—Cont'd
termination, cancellation, abandonment, **24:156**
the applicants, **24:140**
unpatentable inventions, **24:142**
working, **24:150**
Performance requirements, **24:8**
Political violence, **24:16**
Practitioner commentaries, **24:206; 24:207**
Protection of intellectual property rights (IPR), **24:11**
Regulation of business activity, **24:48 to 24:73**
consumer protection, **24:53**
corporate governance reform, **24:50**
environmental laws, **24:55**
financial operations, **24:54**
price contols, **24:52**
regulation of foreign investment, **24:51**
the current regulatory environment, **24:48**
the monopoly regulation and fair trade act, **24:56 to 24:73**
Regulation of foreign investment, **24:85 to 24:88**
Right to private ownership, **24:10**
Sample technology inducement and technology service agreements under the MRFTA, **App. 24D.**
Sample yahoo!/softbank joint venture agreement, **App. 24G.**
Sovereign and currency risk and economic forecasts, **24:2**
The commercial code, outline, **App. 24A.**
The foreign investment promotion act, **24:4**
The world bank survey, **24:1**
Trademarks
generally, **24:159 to 24:177**
applicants, **24:160**
application review, **24:166**
assignment, **24:172**
associated marks, **24:163**
cancellation, **24:175**
collective marks, **24:164**

KOREA—Cont'd

Trademarks—Cont'd
duration and renewal, **24:170**
infringement, **24:176**
licenses, **24:173**
marking, **24:174**
marks, **24:161; 24:162**
marks in color, **24:165**
opposition, **24:168**
publication, **24:167**
the customs authgorities, **24:177**
the legal effect of registration, **24:169**

Trade secrets
generally, **24:178 to 24:201**
appropriation of trade secrets, **24:185**
civil law and the protection of trade
secrets, civil statutes, **24:184**
civil remedies, injunctions, **24:196**
compensation of damages, **24:198**
contract law, **24:195**
contractual and fiduciary obligations
not to disclose, **24:192**
criminal law and the protection of
trade secrets, **24:183**
destruction or removal of infringing
products, **24:197**
disclosure of a trade secret, **24:187**
maintenance of secrecy, **24:181**
misappropriation after the fact,
24:191
misappropriation of a trade secret,
24:188
receiving a misappropriated trade
secret, **24:190**
receiving trade secrets that have been
unlawfully disclosed, **24:193**
restoration of goodwill, **24:200**
secrecy requirement, **24:180**
special exception for bona fide
persons, **24:200**
statute of limitations, **24:201**
subsequent knowledge of unlawful
disclosure, **24:194**
trade secrets as defined by statute or
case law, **24:179**
utility, **24:182**
unauthorized appropriation and use of
trade secrets, **24:189**

KOREA—Cont'd

Trade secrets—Cont'd
unfair competition prevention and
trade secret protection act,
24:178
use of trade secrets, **24:186**
Transparency of regulatory system,
24:12

LABOR LAWS

Brazil
generally, **15:156 to 15:184**
additional types of employment
contracts, **15:160**
annual bonus, **15:169**
deductions and reductions, **15:164**
fixed term labor contracts, **15:159**
health hazard allowance and risk
premium, **15:167**
legislation, **15:158**
nationality requirements, **15:157**
night work, **15:166**
overtime, **15:165**
social security contributions, **15:170**
the 8220bank of hours", **15:162**
the rights of employees, **15:161**
the severance pay indemnity fund,
15:171
time and method of payment, **15:168**
wages, **15:163**

China
generally, **17:168 to 17:173**
foreign-invested enterprises, **17:171**
labor contract law, **17:168**
1995 labor law, **17:169**
sino-foreign joint ventures, **17:172**
trade unions, **17:173**
working conditions, **17:170**

Czech republic, **18:159 to 18:163**

Foreign personnel, **30:206 to 30:209**

Hungary
generally, **20:142 to 20:155**
Act I of 2012, introduction, **20:142**
2014 Civil Code, **20:155**
employment of non-EU member state
foreigners (8220Foreign-
ers8221), **20:148**
miscellaneous, **20:147**
termination of employment, **20:146**

INDEX

LABOR LAWS—Cont'd

Hungary—Cont'd
the 2012 Labor Code, **20:143; 20:149**
2019 amendments, **20:144**
closing provisions, **20:154**
conditions of company operations,
20:152
employment contracts, **20:145**
foundation of companies operating
with foreign participation;
acquisition of shares in
companies already operating,
20:151
general provisions, **20:150**
off-shore companies, **20:153**

India
generally, **21:140 to 21:155**
employees provident fund and miscel-
laneous provisions act, **21:155**
foreign personnel, **21:147**
industrial disputes, the right to strike,
21:145
minimum wages act, 1948, **21:153**
payment of bonus act, 1965, **21:149**
payment of gratuity act, 1972, **21:150**
payment of wages act, 1936, **21:154**
settlement of industrial disputes,
21:143
statutory control of employee
benefits, **21:141**
the maternity benefit act, 1961,
21:148
trade unions, **21:144**
transfer of business, **21:146**
wages and hours, **21:142**
workmen's compensation act,
1923, **21:151**

Indonesia
generally, **22:117 to 22:124**
contracts, **22:118**
employee rights, **22:120**
expatriate employees, **22:123**
manpower report, **22:124**
staff hiring, **22:119**
termination, **22:122**
unions, **22:121**

Japan
generally, **23:115 to 23:127**
annual leave, **23:121**
fixed term contracts, **23:117**

LABOR LAWS—Cont'd

Japan—Cont'd
immigration, **23:127**
introduction, **23:115**
overnight and night work, **23:120**
post employment restrictive cove-
nants, **23:126**
probationary periods, **23:119**
redundancy terminations, **23:124**
retirement, pensions and allowances,
23:125
sick leave and maternity, childcare,
and family care leave, **23:122**
terminations for performance or
misconduct, **23:123**
the employment offer and work rules,
23:116
the workers dispatch act, **23:118**

Korea
generally, **24:120 to 24:135**
collective dismissals, **24:133**
discipline and termination, **24:130**
employment contracts, **24:122**
fixed term contracts, **24:131**
probationary period, **24:132**
settlement of industrial disputes,
24:135
social insurance, **24:126**
temporary or part-time workers,
24:129
the act on protection of temporary and
part-time workers, **24:134**
the act on the promotion of work-
ers' participation and
cooperation, **24:127**
the labor relations commission,
24:124
the labor standards act, **24:121**
the ministry of labor, **24:123**
the national courts, **24:125**
unions, **24:128**

Malaysia
generally, **25:89 to 25:94**
expatriate personnel, **25:94**
industrial relations, **25:93**
labor act, **25:89**
law covering industrial relations,
25:90
the industrial relations act, **25:91**
trade unions, **25:92**

LABOR LAWS—Cont'd

Mexico
 generally, **26:110 to 26:131**
 collective bargaining agreements, **26:129**
 employee severance, **26:121**
 employees of trust, **26:123**
 expanded hiring methods and employment relationships, **26:126**
 health and safety, **26:118**
 housing contributions, **26:115**
 immigration law, **26:131**
 maximum work/overtime payment, **26:117**
 minimum wage, **26:116**
 occupational health and safety, **26:128**
 outsourcing and profit-sharing, **26:125**
 paid maternity leave, **26:119**
 paid paternity leave, **26:120**
 profit sharing, **26:111**
 right to strike, **26:130**
 seniority premium, **26:124**
 social security, **26:127**
 termination of an individual labor relationship, **26:122**
 training, **26:114**
 vacation and vacation premium, **26:113**
 year end bonus, **26:112**
 Philippines
 generally, **28:144 to 28:154**
 employee participation in management, **28:147**
 employee training programs, **28:146**
 employer/employee relations, **28:144**
 foreign personnel, **28:153; 28:154**
 payroll costs, **28:152**
 profit sharing, **28:148**
 social security, **28:150; 28:151**
 unions, **28:145**
 working conditions, **28:149**
 Poland, **29:114 to 29:116**
 Singapore
 generally, **30:196 to 30:209**
 foreign personnel, **30:206 to 30:209**
 settlement of industrial disputes, **30:203**

LABOR LAWS—Cont'd

Singapore—Cont'd
 statutory control of employee benefits, **30:197 to 30:201**
 trade unions, **30:204**
 transfer of a business, **30:205**
 wages and hours, **30:202**
 Taiwan, **31:127 to 31:129**
 Thailand
 generally, **32:198 to 32:216**
 employee records, **32:212**
 employment restrictions, **32:204**
 holidays, **32:201**
 labor law, **32:198; 32:199**
 overtime, **32:203**
 relocation of place of business and modifications, **32:211**
 rest periods and maternity leave, **32:202**
 severance pay, **32:206**
 sick leave, **32:205**
 temporarily ceasing operations, **32:209**
 termination of employment, **32:207; 32:210**
 the amended labour protection act (no. 6) B.E.. 2560 (2017), **32:216**
 the employee welfare fund, **32:208**
 the skills development act, B.E.. 2545 of 2002, **32:213**
 the social security act of 1990, **32:215**
 the workmen's compensation act of 1994, **32:214**
 working hours, **32:200**
 Vietnam, **34:114 to 34:116**

LEGAL SYSTEM

China
 legislation, **17:55**
 the courts, **17:56**
 Hungary
 administration, **20:29**
 curia, **20:32**
 decisions, **20:31**
 legal databases, **20:28**
 legislative hierarchy, **20:22 to 20:26**
 mediation and alternative dispute resolution, **20:33**
 organization, **20:30**

INDEX

LEGAL SYSTEM—Cont'd

Hungary—Cont'd
 scope of application, 20:27
India, 21:22 to 21:25
Indonesia, 22:23 to 22:30
Japan, 23:19 to 23:24
Korea
 determination of the applicable law
 and forum, 24:31
 judiciary and the legal profession,
 24:29
 national assembly, 24:28
 political system, 24:26
 president, 24:27
 sources of law, 24:30
Poland, 29:17 to 29:20
Thailand, 32:27 to 32:36
Vietnam, 34:24 to 34:26

LITIGATION

Generally, 4:1
At trial
 depositions and document discovery
 abroad, 4:13
 proving foreign law, 4:12
Before the trial
 anti-suit injunctions, 4:11
 choice of forum, 4:8
 choice of law, 4:10
 forum non conveniens, 4:9
 personal jurisdiction, 4:5
 service of process, 4:7
 subject matter jurisdiction, 4:6
Human rights and environmental business litigation
 alien tort claims act, 4:15
International litigation strategy, 4:2
Jurisdiction and enforcement of civil and commercial judgments in europe
 brussels and lugano conventions, 4:16
 jurisdiction, 4:17
 party autonomy, 4:18
 recognition and enforcement, 4:19
Location
 foreign nation litigation, 4:4
 united states litigation, 4:3
Post trial
 recognition and enforcement of foreign judgments, 4:14

LITIGATION—Cont'd

Text of EU regulation 1215/2012 on jurisdiction and the recognition and enforcement of civil and commercial matters (Brussels Regulation, Recast Jan. 10, 2015), App. 4.3.
Text of the hague convention on service abroad of judicial and extrajudicial documents (1965), App. 4.1.
Text of the hague convention on taking evidence abroad in civil and commercial matters (1968), App. 4.2.
Uniform foreign country money judgments recognition act (2005), App. 4.4.

MALAYSIA

Generally, 25:1 to 25:29
Bilateral investment agreement and multilateral trade agreements, 25:26
Business entities
 generally, 25:36 to 25:59
 accounts &statutory books, 25:45
 auditing, 25:46
 branches of foreign companies doing business in malaysia, 25:48
 capital structure, 25:42
 company formation, 25:40
 corporations, 25:39
 labuan-LOCA international offshore center, 25:52
 accounting procedures under the LOCA, 25:57
 benefits conferred under the LOCA, 25:53
 incorporation and registration, 25:54
 operational headquarters company, 25:58
 regional offices and representative offices, 25:59
 share capital under the LOCA, 25:56
 the board of directors and management structure, 25:55
Liquidation or winding up a business entity, 25:50; 25:51
Registration fees, 25:49
Repurchase of shares, 25:47

MALAYSIA—Cont'd

Business entities—Cont'd
 standard procedure for incorporation of a private limited liability company (SDN BHD), **25:41**
 statutory filing requirements, **25:44**
 the companies act, **25:36 to 25:38**
 the conduct of corporate business, **25:43**
 Competition law, **25:25**
 Conversion and transfer policies, **25:15**
 Corporate taxes, **25:14**
 Corruption, **25:23**
 Currency and currency risk, **25:5**
 Dispute settlement, **25:17**
 Efficient capital markets, **25:24**
 Employment act 1955, **App. 25C.**
 Environmental quality act of 1974, **App. 25B.**
 Establishing a foreign owned business, **25:10**
 Establishing corporate law, **25:9**
 Expropriations and compensation, **25:16**
 Foreign investment checklists, **25:103 to 25:111**
 accountant8217s considerations, **25:111**
 account8217s considerations, **25:105**
 branch, **25:107**
 corporation, **25:106**
 investor8217s considerations, **25:103; 25:109**
 legal counsel8217s consideration, **25:104**
 legal counsel8217s considerations, **25:110**
 sole proprietorship or partnership, **25:108**
 Free trade zones, **25:28**
 Government regulation, **25:11,25:12**
 Industrial coordination act 1975, **App. 25F.**
 Intellectual property rights, **25:21**
 Investment incentives and performance requirements, **25:18**
 Labor, **25:27**
 Legal saystem, **25:3**
 Legal system, **25:29**
 Malaysian code on take-overs and mergers 2016, **App. 25E.**

MALAYSIA—Cont'd

Malaysian competition act 2010, **App. 25H.**
 Overview of foreign investment in malaysia, **25:2**
 PART II copyright act of 1987, **App. 25K.**
 PART II malaysian income tax act 1967, **App. 25I.**
 Part II & Part III malaysian companies act 2016, **App. 25A.**
 PART IV goods and services tax act 2014, **App. 25G.**
 PART IV of capital markets and services act 2007(CMSA), **App. 25D.**
 Promotion of investment act 1986, **App. 25J.**
 Protection of IP, **25:95 to 25:98**
 Protection of real property, **25:20**
 Regulation of business, **25:66 to 25:79**
 accounting and taxation services, **25:72**
 advertising, **25:76**
 architectural services, **25:70**
 broadcasting, **25:75**
 capital markets, **25:79**
 distribution services, **25:68**
 employing expatriates, **25:78**
 encouraged investment sectors, **25:67**
 energy, **25:73**
 engineering services, **25:71**
 legal services, **25:69**
 other industries, **25:77**
 overview of the approval process, **25:66**
 telecommunications, **25:74**
 Regulation of business activity, **25:60 to 25:65**
 Review of manufacturing investment, **25:7**
 Right to private ownership and establishment, **25:19**
 Sample agreements and case studies, **25:99 to 25:102**
 Section 4-51 trademarks act of 1976, **App. 25L.**
 State-owned enterprises, **25:13**
 The new economic policy (8220NEP8221), **25:6**

INDEX

MALAYSIA—Cont'd

- The regulation of investment and business activity, **25:8**
- Transparency of the regulatory system, **25:22**
- World bank survey, **25:4**

MERGERS AND THE COMPANIES ACT 2013

Generally, **21:77**

MEXICO

- Bilateral investment agreements, **26:24**
- Business entities
 - generally, **26:38 to 26:45**
 - annual filing requirements for corporations, **26:41**
 - branches of foreign corporations, **26:39**
 - business organizations in mexico, a summary and comparison with u.s. business organizations, **26:45**
 - contractual joint ventures, **26:43**
 - equity joint ventures, **26:44**
 - establishing an S.A. OR S.A. de C.V., **26:40**
 - organizational alternatives, **26:38**
 - the sociedad de responsabilidad limitada, **26:42**
- Commercial law, **26:32 to 26:37**
- Conversion and transfer, **26:10**
- Copyrights
 - generally, **26:171 to 26:180**
 - copyright infringement, **26:179**
 - duration, **26:176**
 - eligible applicants for registration, **26:173**
 - international conventions, **26:172**
 - legal requirements, **26:177**
 - licenses, **26:175**
 - registration procedures, **26:178**
 - rights protected under the copyright law, **26:174**
 - royalty payments, **26:180**
 - the federal law on copyrights, **26:171**
- Corporate taxation
 - branch income, **26:94**
 - compulsory profit sharing, **26:92**
 - corporate income tax (CIT), **26:83**
 - dividend income, **26:96**

MEXICO—Cont'd

- Corporate taxation—Cont'd
 - excise taxes, **26:89**
 - foreign income, **26:98**
 - interest income, **26:97**
 - maquiladoras, **26:87**
 - payroll taxes, **26:93**
 - permanent establishment (PE), **26:86**
 - property taxes, **26:90**
 - recognition of income, **26:95**
 - state income tax, **26:84**
 - tax period, **26:100**
 - tax resident, **26:85**
 - tax returns, **26:101**
 - title transfer taxes, **26:91**
 - transfer pricing, **26:99**
 - value-added tax (VAT), **26:88**
- Corruption, **26:23**
- Dispute settlement, **26:12**
- Efficient capital markets and portfolio investment, **26:19**
- Exchange controls, **26:109**
- Expropriation and compensation, **26:11**
- Foreign exchange controls, **26:20**
- Foreign investment, **26:229**
- Foreign-trade zones, **26:26**
- Imports and exports
 - generally, **26:102 to 26:108**
 - import requirements and documentation, **26:104**
 - import tariffs, **26:102**
 - labeling and marking, **26:108**
 - labeling and marking requirements, **26:106**
 - standards, **26:107**
 - temporary entry, **26:105**
- trade barriers and licenses, **26:103**
- Intellectual property, **26:16**
 - generally, **26:132 to 26:140**
 - copyright and related rights, **26:136**
 - enforcement, **26:138**
 - industrial designs, **26:135**
 - international treaties and conventions, **26:140**
 - patents, **26:133**
 - plant variety protection, **26:139**
 - specific regional agreements, **26:137**
 - trade marks, **26:134**

MEXICO—Cont'd

Investment information and incentives generally, **26:67 to 26:74**
 capital investment, **26:73**
 duty-deferral programs, **26:68**
 employment incentives, **26:70**
 foreign tax credit, **26:67**
 incentives for investments in movie production, **26:71**
 other incentives, **26:74**
 real estate investment incentives, **26:72**
 research and development (R&D) incentives, **26:69**
Labor, 26:25
 Labor laws generally, **26:110 to 26:131**
 collective bargaining agreements, **26:129**
 employee severance, **26:121**
 employees of trust, **26:123**
 expanded hiring methods and employment relationships, **26:126**
 health and safety, **26:118**
 housing contributions, **26:115**
 immigration law, **26:131**
 maximum work/overtime payment, **26:117**
 minimum wage, **26:116**
 occupational health and safety, **26:128**
 outsourcing and profit-sharing, **26:125**
 paid maternity leave, **26:119**
 paid paternity leave, **26:120**
 profit sharing, **26:111**
 right to strike, **26:130**
 seniority premium, **26:124**
 social security, **26:127**
 termination of an individual labor relationship, **26:122**
 training, **26:114**
 vacation and vacation premium, **26:113**
 year end bonus, **26:112**
Legal system, 26:27 to 26:31
Openness to foreign investment, 26:4
Patents generally, **26:181 to 26:207**
 amendment, **26:204**

MEXICO—Cont'd

Patents—Cont'd annuities, **26:197**
 appeal, **26:196**
 assignment, **26:201**
 compulsory license; license of right, **26:199**
 convention requirements, **26:190**
 conventions, **26:182**
 documents required, **26:189**
 duration, **26:203**
 examination, **26:191**
 extension and restoration, **26:205**
 infringement, **26:207**
 law, **26:181**
 licenses, **26:202**
 marking, **26:200**
 novelty, **26:188**
 oppositions, **26:195**
 provisional protection, **26:193**
 publication, **26:192**
 rights of patentee, **26:184**
 termination of patent, **26:206**
 time limits for responding to official actions, **26:194**
 types of patent, **26:183**
 what is not patentable, **26:187**
 what is patentable, **26:186**
 who may apply, **26:185**
 working, **26:198**
Performance requirements and investment incentives, 26:13
Political violence, 26:22
Protection of real property rights, 26:15
Recent legislative changes, 26:6 to 26:9
Regulation of business activity, 26:46 to 26:66
 absolute monopolistic practices, **26:47**
 administrative penalties and criminal penalties, **26:66**
 class actions, **26:65**
 community right to know, **26:64**
 customs law, **26:57**
 efficient capital markets and portfolio investment, **26:54**
 enforcement and sanctions, **26:51**
 environmental impact authorization, **26:60**

INDEX

MEXICO—Cont'd

Regulation of business activity, **26:46 to 26:66**—Cont'd
environmental law, **26:59**
foreign exchange controls, **26:55**
hazardous waste management, **26:63**
merger control, **26:52**
overview of the 2014 competition law, **26:46**
prevention and control of air pollution, **26:61**
relative monopolistic practices, **26:48**
the constitutional and regulatory reforms covering hydrocarbons, **26:53**
the foreign trade law, **26:56**
the general law of commercial companies, **26:58**
the investigation and trial stages, **26:49**
the leniency program, **26:50**
water quality, **26:62**
Regulation of foreign investment generally, **26:75 to 26:82**
certified company program, **26:81**
IMMEX and the maquiladora program, **26:80**
recent legislative changes, **26:76 to 26:79**
the 1993 foreign investment law, **26:75**
the general law of commercial companies, **26:82**
Regulations under the industrial property law (as amended through 2003), **26:232**
Right to private ownership and establishment, **26:14**
Setting up in mexico, a checklist, **26:230 to 26:234**
Sovereign and currency risk and economic forecasts, **26:2**
State-owned enterprises, **26:21**
The competition law and labor code—recent changes, **26:18**
The 2013-2014 constitutional and regulatory reforms covering hydrocarbons, **26:3**
The federal law on copyright, 2003 amendments, **26:233; 26:234**

MEXICO—Cont'd

The 1993 foreign investment law, **26:5**
The industrial property law (as amended through 2006), **26:231**
The 2015 world bank survey, **26:1**
Trademarks generally, **26:141 to 26:170**
aasignment, **26:162**
abandonment, **26:167**
advertisement, **26:157**
appeal, **26:156**
associated marks, **26:149**
cancellation, **26:165**
certification marks, **26:151**
classification, **26:147**
collective marks, **26:150**
conventions, **26:142**
customs, **26:170**
definitions, **26:143**
documents required, **26:153**
duration and renewal, **26:159**
effect of registration, **26:158**
infringement, **26:169**
law, **26:141**
licenses, **26:163**
marking, **26:164**
marks in color, **26:152**
not registrable, **26:146**
procedure, **26:154**
series of marks, **26:148**
status of unregistered trademark, **26:168**
third party rights, **26:166**
time limits for proceeding with application, **26:155**
time within which mark cannot be re-registered by another, **26:160**
use, **26:161**
what can be registered, **26:145**
who may apply, **26:144**
Trade secrets generally, **26:208 to 26:228**
government regulation of the licens- ing and other commercialization, **26:227**
legal definition, **26:208**
maintaining the confidentiality of trade secrets during review by

MEXICO—Cont'd

Trade secrets—Cont'd
government agencies and litigation, **26:228**
protection of trade secrets under civil law, **26:217 to 26:225**
protection of trade secrets under criminal law, **26:209 to 26:216**
remedies, **26:226**
Transparency of the regulatory system, **26:17**

MINIMUM WAGES ACT, 1948

Labor laws, **21:153**

MODEL JOINT VENTURE AGREEMENT AND RELATED DOCUMENTS

Brazil
summary, **15:266**
text, **15:267**
China
generally, **17:236 to 17:242**
agreement of technology license and technical service, **17:239**
definition, **17:237**
foreign enterprise joint venture agreement (relating to technology transfer), **17:242**
model computer software licensing contract, **17:240**
standard form contract for chinese-foreign joint venture enterprise, **17:241**
the article of association, **17:238**
India, **21:252 to 21:258**
Indonesia, **22:176; 22:177**
Japan, **23:207 to 23:210**
Korea, **24:202; 24:203**

NAFTA/ USMCA AREA AND RULES

Generally, **16:35 to 16:38**
Canadian and mexican perceptions toward foreign investment, **16:2**
CFIUS Enforcement and Penalty Guidelines, **App. 16B.**
Domestic rules, two investment frameworks, **16:1**
NAFTA 1994 and the development of a common scheme of investment rules, **16:3**
Sample, **16:39 to 16:42**

NAFTA/ USMCA AREA AND RULES

—Cont'd

The investment laws of canada, mexico and the united states, **16:4**

NEW YORK CONVENTION ON THE RECOGNITION AND ENFORCEMENT OF FOREIGN ARBITRAL AWARDS

Generally, **3:28**

NONIMMIGRANT VISAS

Generally, **14:31 to 14:41**
Categories, **14:33 to 14:40**

OPERATIONAL LEVEL RESTRICTIONS

Generally, **16:30 to 16:32**

PATENTS

Brazil
annuities, **15:234**
assignment, **15:238**
compulsory license; license of right, **15:236**
convention requirements, **15:229**
conventions, **15:221**
documents required, **15:228**
duration, **15:240**
examination, **15:230**
extension and restoration, **15:241**
infringement, **15:243**
law, **15:220**
license, **15:239**
marking, **15:237**
novelty, **15:227**
observations, **15:233**
publication, **15:231**
rights, **15:223**
termination of patent, **15:242**
time limits for responding to official actions, **15:232**
types, **15:222**
what is not patentable, **15:226**
what is patentable, **15:225**
who may apply, **15:224**
working, **15:235**

China

generally, **17:180 to 17:204**
amendment, **17:194**
assignments, **17:198**

INDEX

PATENTS—Cont'd

China—Cont'd
compulsory licensing, **17:187**
convention requirements, **17:192**
damages for patent infringement, **17:183**
duration, **17:199**
examination, **17:193**
infringement, **17:201**
key provisions of the judicial interpretation on patent infringement, **17:204**
marking, **17:200**
nullification, **17:202**
patentable inventions, **17:191**
patent co-owners, **17:184**
patent infringement exemptions expanded, **17:186**
patents granted, **17:188**
publication, **17:195**
revocation, **17:196**
rights of the patent owner, **17:189**
the applicants, **17:190**
the 2010 implementing rules, **17:203**
the national security review, **17:182**
the patentability standard, **17:181**
the 2009 patent law, **17:180**
the prior art defense codified, **17:185**
working, **17:197**
Czech republic
generally, **18:183 to 18:203**
amendment, **18:202**
assignment and license, **18:199**
compulsory license and license of right, **18:198**
definition of novelty, **18:189**
documents required, **18:190**
duration and patent termination, **18:200**
examination system, **18:192**
extension and restoration, **18:201**
fees, **18:197**
goods and services, **18:187; 18:188**
infringement, **18:203**
opposition and appeal, **18:196**
overview, **18:183; 18:184**
provisional protection, **18:194**
publication of patent applications, **18:193**

PATENTS—Cont'd

Czech republic—Cont'd
requirements under applicable agreements and conventions, **18:191**
rights of the patentee, **18:186**
time limits for official action responses, **18:195**
types of patents, **18:185**
Hungary
amendment;reissue, **20:215**
annuities, **20:208**
appeals, **20:207**
assignment, **20:212**
compulsory license; license of right, **20:210**
contractual licenses, **20:213**
convention requirements, **20:201**
documents required, **20:200**
duration, **20:214**
examination, **20:202**
extension and restoration, **20:216**
infringement, **20:218**
marking, **20:211**
novelty, **20:199**
opposition, **20:206**
patentee rights, **20:195**
patent termination, **20:217**
provisional protection, **20:204**
publication, **20:203**
responding to official actions, **20:205**
types, **20:194**
what is not patentable, **20:198**
what is patentable, **20:197**
who may apply, **20:196**
working, **20:209**
India
generally, **21:164 to 21:192**
amendments to the patents rules, **21:172**
appeals, **21:179**
assignments, **21:181**
biosimilars, **21:191; 21:192**
bolar provisions, **21:189**
compulsory learning, **21:185; 21:186**
convention requirements, **21:173**
disclosure, **21:174**
duration, **21:183**
examination, **21:175**
industrial application, **21:167**

PATENTS—Cont'd

India—Cont'd
 infringement, **21:187; 21:188**
 inventive step/ non-obviousness, **21:166**
 kinds of patents granted, **21:170**
 licenses, **21:182**
 marking, **21:180**
 novelty/not anticipated, **21:165**
 opposition, **21:178**
 publication, **21:176**
 section 3 of the Patent Act, **21:168; 21:169**
 standard essential patents, **21:190**
 termination, **21:184**
 time limits, **21:177**
 who may file for an application for a patent?, **21:171**
 Indonesia
 generally, **22:143 to 22:166**
 amendment; reissue, **22:164**
 annuities, **22:157**
 appeal, **22:156**
 assignment, **22:160**
 compulsory license; license of right, **22:159**
 convention requirements, **22:152**
 conventions, **22:144**
 documents required, **22:151**
 duration, **22:162**
 examination, **22:153**
 extension and restoration, **22:163**
 infringement, **22:166**
 law, **22:143**
 novelty, **22:150**
 publications, **22:154**
 rights of the patentee, **22:146**
 termination of patent, **22:165**
 time limits for responding to official actions, **22:155**
 types of patents, **22:145**
 what is not patentable, **22:149**
 what is patentable, **22:148**
 who may apply, **22:147**
 working, **22:158**
 Japan
 generally, **23:137 to 23:157**
 appeals, **23:147**
 assignment, **23:151**

PATENTS—Cont'd

Japan—Cont'd
 compulsory license, license of right, **23:149**
 convention requirements, **23:143**
 duration, **23:153**
 examination, **23:144**
 infringement, **23:156**
 licenses, **23:152**
 marking, **23:150**
 novelty, **23:142**
 opposition, **23:146**
 patentable inventions, **23:140**
 publication, **23:145**
 remedies, **23:157**
 rights of the patent owner, **23:138**
 term extension, **23:154**
 termination, **23:157**
 the applicant, **23:139**
 types of patent, **23:137**
 unpatentable inventions, **23:141**
 working, **23:148**
 Korea
 generally, **24:138 to 24:158**
 appeals, **24:149**
 assignments and security interests, **24:152**
 compulsory license; license of right, **24:151**
 convention requirements, **24:145**
 duration, **24:154**
 examination, **24:146**
 extemson, **24:155**
 incentive step, **24:144**
 infringement, **24:158**
 invalidation, **24:157**
 licenses, **24:153**
 novelty, **24:143**
 opposition, **24:148**
 patentable inventions, **24:141**
 patents granted, **24:138**
 publication, **24:147**
 rights of the patent owner, **24:139**
 termination, cancellation, abandonment, **24:156**
 the applicants, **24:140**
 unpatentable inventions, **24:142**
 working, **24:150**

INDEX

PATENTS—Cont'd

Mexico
generally, **26:181 to 26:207**
amendment, **26:204**
annuities, **26:197**
appeal, **26:196**
assignment, **26:201**
compulsory license; license of right, **26:199**
convention requirements, **26:190**
conventions, **26:182**
documents required, **26:189**
duration, **26:203**
examination, **26:191**
extension and restoration, **26:205**
infringement, **26:207**
law, **26:181**
licenses, **26:202**
marking, **26:200**
novelty, **26:188**
oppositions, **26:195**
provisional protection, **26:193**
publication, **26:192**
rights of patentee, **26:184**
termination of patent, **26:206**
time limits for responding to official actions, **26:194**
types of patent, **26:183**
what is not patentable, **26:187**
what is patentable, **26:186**
who may apply, **26:185**
working, **26:198**

Philippines
generally, **28:184 to 28:208**
annuities, **28:200**
appeal, **28:199**
assignment, **28:204**
compulsory license; license of right, **28:202**
convention requirements, **28:193**
conventions, **28:185**
documents required, **28:192**
duration, **28:205**
examination, **28:194**
extension and restoration, **28:206**
infringement, **28:208**
interference, **28:195**
law, **28:184**
marking, **28:203**

PATENTS—Cont'd

Philippines—Cont'd
novelty, **28:191**
opposition, **28:198**
publication, **28:196**
rights of patentee, **28:187**
termination of patent, **28:207**
time limits for responding to official actions, **28:197**
types of patent, **28:186**
what is not patentable, **28:190**
what is patentable, **28:189**
who may apply, **28:188**
working, **28:201**

Poland
generally, **29:143 to 29:164**
annuities, **29:155**
appeal, **29:154**
assignment, **29:159**
compulsory license, **29:157**
documents required, **29:150**
duration, **29:161**
examination and publication, **29:151**
extension and restoration, **29:162**
infringement, **29:164**
law and conventions, **29:143**
license, **29:160**
marking, **29:158**
novelty, **29:149**
opposition, **29:153**
rights of patentee, **29:145**
termintion, **29:163**
time limits for responding to official actions, **29:152**
types of patents, **29:144**
what is not patentable, **29:148**
what is patentable, **29:147**
who may apply, **29:146**
working, **29:156**

Singapore
generally, **30:219 to 30:238**
appeal, **30:231**
applicants, **30:221**
assignments and licenses, **30:234**
duration, **30:235**
employee inventions, **30:222**
infringement, **30:237**
international convention requirements, **30:227**

PATENTS—Cont'd

Singapore—Cont'd
 marking, 30:233
 novelty, 30:225
 opposition, 30:230
 patentable inventions, 30:223
 permitted acts, 30:238
 publication, 30:229
 registration, 30:226
 revocation of patent, 30:236
 rights of the patent owner, 30:220
 the patent examination, 30:228
 unpatentable inventions, 30:224
 working, compulsory licenses, licenses of right, 30:232

Taiwan
 amendments, 31:154

Thailand
 amendment; reissue, 32:253
 annuities, 32:245
 appeal, 32:244
 assignment, 32:249
 compulsory license; license of right, 32:247
 conventions, 32:229
 design patents, 32:257
 documents required, 32:238
 duration, 32:252
 examination, 32:239
 grace period for disclosure proposal, 32:237
 infringement, 32:255
 license, 32:250
 marking, 32:248
 novelty, 32:235
 opposition, 32:243
 priority rights, 32:256
 proposed changes to licensing, 32:251
 proposed two-step publication process, 32:241
 publication, 32:240
 rights of the patentee, 32:231
 termination of patent, 32:254
 time limits for responding to official actions, 32:242
 types of patent, 32:230
 what is not patentable, 32:234
 what is patentable, 32:233
 who may apply, 32:232

PATENTS—Cont'd

Thailand—Cont'd
 working, 32:246
 worldwide novelty, 32:236

PAYMENT OF BONUS ACT, 1965

Labor laws, 21:149

PAYMENT OF GRATUITY ACT, 1972

Labor laws, 21:150

PAYMENT OF WAGES ACT, 1936

Labor laws, 21:154

PHILIPPINES

Banking liberalization, 28:4
 Bankruptcy, 28:12
 Bilateral investment agreements, 28:23
 Bilateral taxation treaties, 28:24
 Business entities
 branches of foreign corporations, 28:48
 branch of a foreign corporation, 28:59; 28:60
 joint ventures, 28:50
 offshore banking units (OBU), 28:55
 overview, 28:46
 partnership, 28:49; 28:58
 post-registration requirements, 28:56
 regional warehouses, 28:54
 sole proprietorship, 28:61
 the corporation code of the Philippines, 28:57
 the formation and operation of corporations, 28:47
 the regional operating headquarters (ROHQ), 28:53
 the regional or area headquarters (RHQ), 28:52
 the representative office, 28:51
 Checklists, 28:248; 28:249
 Commercial law
 generally, 28:31 to 28:45
 arbitral proceeding, domestic and international, 28:41
 commercial law remedies, 28:36; 28:37
 consumer protection and unfair trading practices, 28:33 to 28:35
 contracts, 28:31
 corporate liquidation and receivership, 28:43

INDEX

PHILIPPINES—Cont'd

Commercial law—Cont'd
cross-border insolvency proceedings, **28:45**
dispute resolution, **28:38; 28:39**
government contracts, **28:32**
the definition of international and domestic arbitration, **28:40**
the financial rehabilitation and insolvency act of 2010, **28:42**
the financial rehabilitation rules of procedure (2013), **28:44**
Competition from state-owned enterprises, **28:20**
Competition law, **28:7**
Conversion and transfer policies, **28:8**
Copyrights, **28:183**
Corporate taxation
generally, **28:94 to 28:115**
annual statutory audit, **28:114**
branch income, **28:104**
capital gains tax, **28:101**
controlled foreign companies (CFCS), **28:110**
corporate, overview of deductions, **28:106**
corporate residence, **28:97**
customs duties, **28:99**
excise taxes, **28:100**
foreign income, **28:105**
foreign tax credits, **28:111**
group taxation, **28:107**
local government taxes, **28:103**
non-resident foreign corporations, **28:96**
resident foreign corporations, **28:95**
social security contributions, **28:102**
statute of limitations, **28:115**
taxable period, **28:113**
taxes on corporate income, **28:94**
thin capitalization, **28:109**
transfer pricing, **28:108**
value-added tax (VAT), **28:97; 28:98**
withholding taxes, **28:112**
Corruption, **28:22**
Efficient capital markets and portfolio investment, **28:19**
Employment of foreign nationals, **28:5**
Expropriation and compensation, **28:9**

PHILIPPINES—Cont'd

Foreign arbitral awards, **28:11**
Foreign investment laws and treaties of the philippines, **28:237 to 28:247**
Foreign trade zones, **28:26**
Imports and exports
generally, **28:116 to 28:138**
agriculture tariffs and quotas, **28:117**
ASEAN trade in goods agreement (ATIGA), **28:138**
customs regulations, **28:132**
excise taxes on alcohol products, **28:119**
import regulations, **28:121 to 28:123; 28:125**
import requirements, **28:120; 28:126; 28:127**
import tariffs, **28:116**
labeling and marking requirements, **28:129**
product certification, **28:137**
product testing, **28:135**
prohibited and restricted imports, **28:130**
regulated/restricted commodities, **28:131**
safeguards, antidumping, and countervailing duties, **28:118**
sensitive agricultural products, **28:124**
standards, **28:134**
standards enforcement, **28:136**
temporary entry, **28:128**
valuation, **28:133**
Intellectual property rights (IPR), **28:17**
Investment incentives, **28:13**
Investment information and incentives
generally, **28:74 to 28:82**
executive summary of the incentive regime, **28:74**
incentives for exporters, **28:77**
incentives for regional headquarters, regional operating headquarters, and regional warehouses, **28:79**
performance and local sourcing requirements, **28:78**
pioneer and non-pioneer enterprises, **28:76**
the bases conversion and development act of 1992 (RA 7227), as amended, **28:81**

PHILIPPINES—Cont'd

Investment information and incentives
 —Cont'd
 the incentive regime, **28:75**
 the special economic zone act, **28:80**
 the tourism act of 2009 (RA 9593),
28:82
Labor, 28:25
 Labor laws
 generally, **28:144 to 28:154**
 employee participation in management, **28:147**
 employee training programs, **28:146**
 employer/employee relations, **28:144**
 foreign personnel, **28:153; 28:154**
 payroll costs, **28:152**
 profit sharing, **28:148**
 social security, **28:150; 28:151**
 unions, **28:145**
 working conditions, **28:149**
Legal system, 28:27 to 28:30
 Legal system, specialized courts, judicial independence, judgments of foreign courts, **28:10**
 Overview of foreign direct investment (FDI) laws, **28:3**
 Overview of the economy, **28:2**
Patents
 generally, **28:184 to 28:208**
 annuities, **28:200**
 appeal, **28:199**
 assignment, **28:204**
 compulsory license; license of right, **28:202**
 convention requirements, **28:193**
 conventions, **28:185**
 documents required, **28:192**
 duration, **28:205**
 examination, **28:194**
 extension and restoration, **28:206**
 infringement, **28:208**
 interference, **28:195**
 law, **28:184**
 marking, **28:203**
 novelty, **28:191**
 opposition, **28:198**
 publication, **28:196**
 rights of patentee, **28:187**
 termination of patent, **28:207**

PHILIPPINES—Cont'd

Patents—Cont'd
 time limits for responding to official actions, **28:197**
 types of patent, **28:186**
 what is not patentable, **28:190**
 what is patentable, **28:189**
 who may apply, **28:188**
 working, **28:201**
Performance requirements, 28:14
Political risk and other current issues, 28:230 to 28:236
Political violence, 28:21
Privatization, 28:6
Protection of real property rights, 28:16
Regulation of business activity
 generally, **28:62 to 28:73**
 accounting standards, **28:73**
 capital markets, **28:69**
 consumer protection, **28:66**
 environmental law, **28:67**
 laws for specialized industries, **28:68**
 price controls, **28:64**
 privacy laws in the Philippines, **28:72**
 regulatory agencies, **28:63**
 the anti-money laundering act, **28:70**
 the omnibus investments code and the foreign investment act, **28:62**
 the 2015 Philippine competition act, **28:65**
 the securities markets, **28:71**
Regulation of foreign investment
 generally, **28:83**
 immigration and employment regulations for foreigners, **28:93**
 investor guarantees, **28:88**
 land leases, **28:92**
 loans, **28:90**
 registration of foreign capital and technology, **28:84**
 remittance of earnings and repatriation of investments, **28:89**
 repatriation of capital, dividends, and interest, **28:85**
 restrictions on foreign investment, **28:87**
 royalties, service fees and imported goods, **28:86**
 technology transfer agreements, **28:91**

INDEX

PHILIPPINES—Cont'd

Republic Act No. 7916, special economic zone act of 1995, **28:246**
Republic Act No. 7918 of 1994, **28:238**
Right to private ownership and establishment, **28:15**
Special economic zone act implementing rules and regulations, **28:247**
Technology transfer, **28:225 to 28:229**
Tenth regular foreign investment negative list, **28:245**
The 2004 ADR act, **28:241; 28:242**
The foreign investment act, **28:239; 28:240**
The 2017 investment priorities plan (2017 IPP), **28:244**
The omnibus investment code of 1987, **28:237**
The 2015 philippine competition act, **28:243**
The world bank survey, **28:1**
Trademarks
 generally, **28:161 to 28:182**
 appeal, **28:170**
 assignment, **28:176**
 cancellation, **28:179**
 classification, **28:166**
 conventions, **28:162**
 customs, **28:182**
 definitions, **28:163**
 documents required, **28:167**
 duration and renewal, **28:173**
 effect of registration, **28:172**
 law, **28:161**
 license, **28:177**
 marking, **28:178**
 opposition, **28:171**
 procedure, **28:168**
 status of unregistered trademarks, **28:181**
 third party rights, **28:180**
 time limits for proceeding with application, **28:169**
 time within which mark cannot be registered by another, **28:174**
 use, **28:175**
 what can be registered, **28:165**
 who may apply, **28:164**
Trade secrets
 generally, **28:209 to 28:224**

PHILIPPINES—Cont'd

Trade secrets—Cont'd
 government regulation of the licensing and other commercialization of trade secrets-guidelines on imported and exported technology, **28:219 to 28:221**
 maintaining the confidentiality of trade secrets during review by government agencies and litigation, **28:222 to 28:224**
 protection of trade secrets under criminal law, **28:210 to 28:218**
Transperancy of the regulatory system, **28:18**
POLAND
Act on combating unfair commercial practices (August 23, 2007), **App. 29F**.
Bilateral investment treaties and bilateral tax treaties, **29:14**
Business constitution, **App. 29I**.
Business entities
 generally, **29:37 to 29:65**
 branches, and representative offices of foreign companies, **29:43**
 commercial partnerships, **29:41**
 establishing a branch office, **29:44**
 establishing a representative office, **29:45**
 forming the joint stock company, **29:56 to 29:65**
 forming the limited liability company, **29:46 to 29:55**
 forms of business enterprises, **29:38**
 simple joint stock company, **29:42**
 the joint-stock company, **29:39**
 the limited liability company (LLC), **29:40**
Competition law, **29:5**
Competition Law: Act of February 16, 2007 on Competition and Consumer Protection, **App. 29C**.
Conversion and transfer policies, **29:9**
Corporate taxation
 generally, **29:89 to 29:111**
 branch income, **29:91**
 business expenses, **29:98**
 capital gains, **29:101**
 corporate residence, **29:92**

POLAND—Cont'd

Corporate taxation—Cont'd
 depreciation, **29:93**
 dividends from abroad, **29:104**
 domestic dividends, **29:102**
 excise duties, **29:107**
 foreign income, **29:103**
 group taxation, **29:99**
 income determination, **29:100**
 payments to foreign affiliates, **29:95**
 property tax, **29:108**
 share capital tax, **29:109**
 tax administration, **29:110**
 taxes as deductions, **29:97**
 taxes on corporate income, **29:90**
 tax losses, **29:94**
 thin capitalization, **29:96**
 transfer pricing, **29:105**
 value added tax (VAT), **29:106**
 withholding taxes, **29:111**
 Dispute settlement, **29:11**
 Exchange controls, **29:113**
 Foreign trade zones, **29:15**
 Imports and exports, **29:112**
 Intellectual property rights, **29:13**
 Investment incentives, **29:10**
 Labor, **29:16**
 Labor laws, **29:114 to 29:116**
 Legal system, **29:17 to 29:20**
 Model Withdrawal Form, **App. 29H.**
 Patents
 generally, **29:143 to 29:164**
 annuities, **29:155**
 appeal, **29:154**
 assignment, **29:159**
 compulsory license, **29:157**
 documents required, **29:150**
 duration, **29:161**
 examination and publication, **29:151**
 extension and restoration, **29:162**
 infringement, **29:164**
 law and conventions, **29:143**
 license, **29:160**
 marking, **29:158**
 novelty, **29:149**
 opposition, **29:153**
 rights of patentee, **29:145**
 termintion, **29:163**

POLAND—Cont'd

Patents—Cont'd
 time limits for responding to official
 actions, **29:152**
 types of patents, **29:144**
 what is not patentable, **29:148**
 what is patentable, **29:147**
 who may apply, **29:146**
 working, **29:156**
 Protection of integrated circuit
 topography, **29:172**
 Real property rights, **29:12**
 Regulation of business activity
 generally, **29:66 to 29:75**
 accounting and auditing, **29:72**
 act of April 16, 1993 on combating
 unfair competition, **29:70**
 carbon dioxide emission allowances,
29:75
 company formation and operation,
29:66
 competition law, **29:68**
 data protection regulations, **29:67**
 environmental laws, **29:74**
 mergers and takeovers, **29:69**
 the bankruptcy and restructuring laws,
29:71
 the securities market, **29:73**
 Regulation of foreign investment, **29:4;**
29:86 to 29:88
 Sample investment treaty, **App. 29J.**
 Sovereign and currency risk and eco-
 nomic forecasts, **29:3**
 State owned enterprises, **29:7**
 The Act of 16 April, 1993 on Combating
 Unfair Competition (the 1993
 Unfair Competition Act), **App.**
29E.
 The 2015 Amendment of the Act on
 Competition and Consumer Protec-
 tion (February 16, 2007), **App.**
29D.
 The 2004 Amendment to the 1990 U.S.-
 Poland BIT, **App. 29B.**
 The consumer protection act, **29:6**
 The 2014 consumer protection act, **App.**
29G.
 The 1990 U.S.8212Poland BIT, **App.**
29A.
 The 2019 world bank survey, **29:2**

INDEX

POLAND—Cont'd

Trademarks
generally, **29:123 to 29:142**
assignment, **29:137**
classification, **29:128**
documents required, **29:130**
duration and renewal, **29:134**
effect of registration, **29:133**
license, **29:138**
limitation of time for action to cancel, **29:141**
marking, **29:139**
opposition, **29:132**
procedure, **29:131**
recent changes to trademark law, **29:124**
status of unregistered trademark, **29:142**
time within which mark cannot be registered by another, **29:135**
use, **29:136**
what can be registered, **29:126**
what is not registrable, **29:127**
who may apply, **29:125**
Trade secrets, **29:171**
Transparency and the regulatory system, **29:8**
Who is investing in Poland and why, **29:1**

POLITICAL RISK COVERAGE FOR LENDERS

Generally, **9:25; 9:49**
Advice and technical assistance, **9:30**
Approval criteria, **9:47**
Financing instruments, **9:48**
Financing with the EBRD
covenants, **9:45**
expenses, **9:41**
fees, **9:40**
insurance, **9:43**
rates, **9:38**
recourse, **9:42**
security, **9:44**
terms and conditions, **9:37; 9:39**
Funding approval, **9:33**
Funding of IFC8217s activities, **9:32**
Overview, **9:26; 9:28**
Ownership and management, **9:31**
Preparing the investment proposal, **9:35**

POLITICAL RISK COVERAGE FOR LENDERS—Cont'd

Products, **9:34**
Programs offered by ex-im bank, **9:27**
Project finance, **9:29**

PRACTITIONER COMMENTARIES

Generally, **6:20 to 6:27**
A commentary on the globalization of foreign corrupt practices law, by Prof. Ralph Folsom, **7:26**
A framework for OFAC Compliance Commitments, **6:24**
Benefits and Faults of EB-5 Visas and Regional Centers, by Edward Lee, Esq., **14:42**

China
generally, **17:265 to 17:277**
a guide to trademark protection in the people8217s republic of china, by Ana Patricia McMillon, Esq., LLM San Diego, Attorney California and Madrid, **17:268**
can Hong Kong survive as asia8217s financial hub under the PRC National Security Law?, by Christy Dresch, Esq., **17:277**
challenging the cietae giant: icsid, bac, hkiac and siac as emerging arbitration center competitors, by Amy J. Song, Esq., **17:269**

China as an open market economy: how the wto should rule, by Jordan Golden, Esq., **17:273**
China8217 overseas mergers and acquisitions in the United States, by Yan Ren, Esq., **17:275**
China8217s film censorship program and how hollywood can enter china8217s film market, by Tiffany Kwong, Esq., **17:270**
e-commerce and selling directly to chinese consumers: what are your options and risks as a foreign company, **17:267**
healthcare and pharmaceutical investment in the PRC, by James Grant, Esq., **17:272**
is 8220made in china 20258221 legal under the wto?, **17:265**
open market economy, how the WTO should rule, **17:266**

PRACTITIONER COMMENTARIES**—Cont'd**

China—Cont'd
protection against copyright infringement and pirating in the prc: microsoft as a case study, by Samantha Baldwin, Esq., **17:271**

should american companies patent their pharmaceutical inventions in China?, by R. Kelly Moore, Esq., **17:274**

why China joined the wto? and what have been the consequences?, by Fahad H. Alsuwailem, Esq., **17:276**

DOJ FCPA Corporate Enforcement Policy (2019), by Julie Kim, Esq., **7:28**

How should pharma companies design an effective FCPA compliance program?, **7:27**

India
generally, **21:259 to 21:261**

ITAR Compliance Program Guidelines, **App. 6A.**

ITAR-controlled technical data, **6:20**

Korea, **24:206; 24:207**

Mexico, **26:235**

Section 232 Duties: Impact and Mitigation Strategies, by Justin Shields, **6:25**

Section 301 Duties and Mitigation Strategies: A Case Study of the Fitbit, by Justin Shields, **6:27**

Smart machines and smarter policy: foreign investment regulation, national security, and technology transfer in the age of artificial intelligence, by justin shields, esq. (Ernst and Young, San Diego), **6:23**

The dance around foreign ownership of U.S. airlines, by Stephen R. Dupourque, Esq., **16:43**

The high premium of self-reporting: why the FCPA enforcement policy fails to curb transnational bribery, by Sharon Choi, Esq., **7:25**

The 2019 offshore oil drilling rights auction, **15:269**

The regulation of foreign investment in the oil and gas industry, **15:268**

PRACTITIONER COMMENTARIES**—Cont'd**

Update on China and U.S. tech trade sanctions, **6:22**

Update on U.S. boycotts and sanctions, **6:21**

U.S. Defense ITAR Importing and Exporting Controls, PPT by Sara Crossman, Esq. of FTI Consulting, **6:26**

U.S. Export Controls and Sanctions, by Robert Bowen, Esq., **6:28**

Why the FCPA needs a compliance defense, by Alexandra Frick, Esq., **7:24**

PRACTITIONER COMMENTARY

Africa and the middle east
Dubai, trailblazing for sustainable prosperity, **33:14**

investments in the arab gulf region with focus on the kingdom of bahrain, **33:15**

The controversy of good faith in the united nation convention on contracts for the international sale of goods, by Jennifer Mays, Esq., **37:96**

REGULATION BY THE INTERNATIONAL MONETARY FUND

Generally, **11:26 to 11:33**

Article VIII, 2(b), **11:26 to 11:31**

Contractual provisions in view of IMF regulations, **11:33**

Interpretation and application of the agreement, **11:32**

REGULATION OF BUSINESS ACTIVITY

Philippines
generally, **28:62 to 28:73**

accounting standards, **28:73**

capital markets, **28:69**

consumer protection, **28:66**

environmental law, **28:67**

laws for specialized industries, **28:68**

price controls, **28:64**

privacy laws in the Philippines, **28:72**

regulatory agencies, **28:63**

the anti-money laundering act, **28:70**

INDEX

REGULATION OF BUSINESS ACTIVITY—Cont’d

Philippines—Cont’d

- the omnibus investments code and the foreign investment act, **28:62**
- the 2015 Philippine competition act, **28:65**
- the securities markets, **28:71**

Poland

- generally, **29:66 to 29:75**
- accounting and auditing, **29:72**
- act of April 16, 1993 on combating unfair competition, **29:70**
- carbon dioxide emission allowances, **29:75**
- company formation and operation, **29:66**
- competition law, **29:68**
- data protection regulations, **29:67**
- environmental laws, **29:74**
- mergers and takeovers, **29:69**
- the bankruptcy and restructuring laws, **29:71**
- the securities market, **29:73**

Singapore

- generally, **30:70 to 30:133**
- abuse of a dominant position, **30:83**
- accuracy of information, **30:97**
- appeals, **30:115**
- appeals and rights of private action, **30:123**
- applications for review, **30:87**
- assessing whether notification is appropriate, **30:91**
- block exemptions, **30:80**
- cartels and the leniency program, **30:122**
- CCS, **30:92; 30:93; 30:106 to 30:111; 30:124 to 30:133**
- commitments, **30:90**
- complaints, **30:116**
- confidentiality, **30:96**
- confidentiality and disclosure of information, **30:117**
- definition of a merger, **30:85**
- dominance and market definitions, **30:82**
- environmental laws, **30:73**
- exclusion from the section 34 prohibition, **30:79**

REGULATION OF BUSINESS ACTIVITY—Cont’d

Singapore—Cont’d

- exclusions and exemptions, **30:113**
- exemption under public interest considerations, **30:114**
- favorable decisions, **30:104**
- financial operations, **30:71**
- infringement proceedings, **30:120**
- interim measures, **30:89; 30:103; 30:119**
- joint ventures, **30:72**
- licensing and registration of business entities, **30:70**
- overview of competition act section 54, mergers, **30:84**
- penalties, **30:121**
- powers of investigation, **30:88**
- powers of investigation and enforcement, **30:118**
- pre-notifications discussions, **30:94**
- price controls, **30:74**
- rights of private action, **30:112**
- section 47 prohibitions, abuse of a dominant position, **30:81**
- structure and scope of the act, **30:76**
- the application process, **30:95**
- the appreciable effect on competition test, **30:78**
- the competition act, **30:75**
- the investigative powers of ccs, **30:99**
- the review process, **30:100 to 30:102**
- the section 34 prohibition, **30:77**
- unfavorable decisions, **30:105**
- voluntary notification, **30:86**

Taiwan

- generally, **31:37 to 31:54**
- consumer protection, **31:39**
- controls on prices and profits, **31:38**
- environmental laws, **31:40 to 31:48**
- fair trade act, **31:49 to 31:54**
- licensing and registration of business enterprises, **31:37**

Thailand

- act governing prices of goods and services, **32:108**
- consumer protection, **32:96 to 32:108**
- credit data protection act (2002), **32:101**

REGULATION OF BUSINESS ACTIVITY—Cont'd

Thailand—Cont'd

- direct sales and direct marketing act of 2002, **32:102**
- drugs act (1977), **32:99**
- environmental laws, **32:91 to 32:95**
- penalties, **32:85**
- public health act (1992), **32:100**
- regulations covering, **32:104; 32:105**
- the act countering market dumping and subsidy of goods from abroad, **32:107**
- the board and its powers, **32:83**
- the exemption process, **32:84**
- the factory act, **32:86 to 32:90**
- the food act, **32:98**
- the thai food and drugs authority, **32:97**
- the unfair contract terms act of 1997, **32:103**
- the unsafe goods liability act B.E. 2551 (A.D. 2008), **32:106**
- trade practices, **32:81; 32:82**

Vietnam

- generally, **34:46 to 34:78**
- anti-corruption measures, **34:73**
- decree 35-franchising, **34:68**
- decree no. 181, **34:67**
- decree No. 99/2011/ND-CP, **34:60**
- decree no. 181/2013/ND-CP (Decree No. 181), **34:65**
- defective goods, **34:58**
- environmental law, **34:52**
- government procurement and tendering, **34:50**
- law No.59/2010/QH12-the law on protection of consumers8217 rights, **34:62**
- protecting consumers8217 information, **34:54**
- settling consumer complaints, **34:61**
- standard form contracts, **34:59**
- the 2014 bankruptcy law, **34:77; 34:78**
- the 2015 civil code, **34:69 to 34:72**
- the 2005 commercial law, **34:63; 34:76**
- the 2015 investment law and the 2015 enterprise law, **34:49**

REGULATION OF BUSINESS ACTIVITY—Cont'd

Vietnam—Cont'd

- the 2013 labor code, **34:51**
- the law on advertising, **34:64**
- the law on advertising-law no. 16/2012/QH13 on advertising dated June 21, 2012, **34:66**
- the 2005 law on competition, **34:48**
- the law on prevention of money laundering 2012, **34:74**
- the law on prices, **34:46; 34:47**
- the law on protection of consumers8217 rights (law No.59/2010/QH12), **34:53**
- third parties-liability for providing false or misleading information to consumers, **34:56**
- traders-prohibited acts, **34:55**
- unofficial translation of the 2005 competition law, **34:75**
- warranties, **34:57**

REGULATION OF FOREIGN INVESTMENT

Brazil

- credit market, **15:109**
- currency investments, **15:106**
- foreign direct investment module (RDE-IED), **15:105**
- practitioner commentary
- the regulation of foreign investment in the oil and gas industry, **15:268**
- registration of foreign capital and technology, **15:104**
- regulatory legislations, **15:103**
- reinvestment of profits, **15:107**
- restrictions on foreign investment, **15:102**
- restrictions on remittances abroad, **15:108**

Indonesia

- generally, **22:79 to 22:90**
- foreign direct investment legal regime, **22:79**
- procedures for the establishment of a pma company, **22:82**
- the foreign direct investment process, **22:81**
- the 2007 investment law, **22:80**

INDEX

REGULATION OF FOREIGN INVESTMENT—Cont'd

Indonesia—Cont'd
the negative list, **22:83; 22:85 to 22:90**

Japan
generally, **23:81 to 23:93**
2015 amendment of the companies act, **23:84**
direct inward investment under FEFTA, **23:87**
miscellaneous issues, **23:89**
procedures for registering, **23:91 to 23:93**
technology inducement agreements, **23:88**
the 2006 company law and triangular mergers, **23:83**
the foreign exchange and foreign trade act, **23:86**
the foreign exchange and foreign trade law, **23:82**
types of enterprises used by foreign investors, **23:90**

Korea, **24:85 to 24:88**
regulation of business activity, **24:51**

Mexico
generally, **26:75 to 26:82**
certified company program, **26:81**
IMMEX and the maquiladora program, **26:80**
recent legislative changes, **26:76 to 26:79**
the 1993 foreign investment law, **26:75**
the general law of commercial companies, **26:82**

Philippines
generally, **28:83**
immigration and employment regulations for foreigners, **28:93**
investor guarantees, **28:88**
land leases, **28:92**
loans, **28:90**
registration of foreign capital and technology, **28:84**
remittance of earnings and repatriation of investments, **28:89**
repatriation of capital, dividends, and interest, **28:85**

REGULATION OF FOREIGN INVESTMENT—Cont'd

Philippines—Cont'd
restrictions on foreign investment, **28:87**
royalties, service fees and imported goods, **28:86**
technology transfer agreements, **28:91**

Singapore
generally, **30:142 to 30:158**
accounting and tax services, **30:156**
banking, **30:152**
energy, **30:158**
engineering and architectural services, **30:155**
foreign companies, **30:146**
legal services, **30:154**
real estate, **30:157**
registration requirements for foreign companies, **30:147 to 30:151**
regulatory environment, **30:143 to 30:145**
securities and asset management, **30:153**

Taiwan
generally, **31:70 to 31:93**
applying for a business license, **31:82; 31:92**
applying for company registration, **31:91**
applying for foreign investment approval, **31:89**
capital funds, **31:90**
companies-overview, **31:75**
company formation and approval-overview, **31:86**
documents and procedures, **31:83**
english name reservation, **31:84; 31:93**
establishing a business entity, **31:74**
government agencies and the business registration process, **31:71**
opening a bank account to receive capital funds, **31:88**
opening a bank account to receive working capital, **31:79**
pre-screening and reservation of the company name, **31:78**

REGULATION OF FOREIGN INVESTMENT—Cont'd

Taiwan—Cont'd
 pre-screening and reservation of the company name and business scope, **31:87**
 recognition of the foreign parent company, **31:80**
 remitting working capital, **31:81**
 special sectors, **31:73**
 the branch office, **31:77**
 the foreign investment legal framework, **31:70**
 the import/export card application process, **31:85**
 the negative list, **31:72**
 the representative office, **31:76**

Thailand
 generally, **32:133 to 32:161**
 foreign business licenses, **32:143 to 32:152**
 the foreign business act (effective march 3, 2000)
 businesses subject to regulation, **32:135**
 list, **32:136 to 32:138**
 recent amendments, **32:139**
 restrictions placed on foreigners/ aliens, **32:134**
 the application preparation handbook under the foreign business act B.E. 2542, **32:141**
 the guidelines for the consideration on the permission for business operation of foreigners for certain categories of business in accordance with the foreign business act B.E. 2542, **32:140**
 treaty of amity and economic relations between Thailand and The United States, **32:142**
 visas and immigration law, **32:160; 32:161**
 work permits, **32:153 to 32:159**

Vietnam
 generally, **34:84 to 34:92**
 decree 118/2015/NĐ-CP guiding the implementation of Law on Investment-Appendix I and

REGULATION OF FOREIGN INVESTMENT—Cont'd

Vietnam—Cont'd
 Appendix II, **34:90**
 foreign exchange regulations, **34:88**
 law 03/2016/QH14 on amendment and supplement to Article 6 and Annex 4 on the list of conditional business lines stipulated in the law on investment, **34:91**
 the 2005 investment law, **34:85**
 the 2015 investment law and the 2015 enterprise law, **34:84; 34:86; 34:87; 34:89**
 the 2020 vietnam investment law, **34:92**

SAMPLE INTERNATIONAL FRANCHISE AGREEMENTS

Holiday Inns, Inc., **13:27**
 Hotel (Mexico), **13:26**
 Master Restaurant (Mexico), **13:29**
 Restaurant Development Agreement (Mexico), **13:31**
 Restaurant License Agreement (International), **13:30**
 Standard International, **13:28**

SANCTIONS FOR VIOLATIONS OF CURRENCY CONTROLS

Generally, **11:24; 11:25**

SECTION 337

Federal court remedies
 concurrent jurisdiction, **12:25**
 res judicata, **12:26**

Procedures
 administrative process, **12:18**
 complaint and response, **12:16**
 sanctions, **12:19**
 settlements, **12:20**
 temporary relief, **12:17**

Proceedings
 domestic injury, **12:14**
 proof of a U.S. industry, **12:15**
 statutory criteria, **12:13**

Remedies
 ITC general exclusion and cease and desist orders, **12:22**
 ITC opinion letters, **12:24**

INDEX

SECTION 337—Cont'd

- Remedies—Cont'd
 - ITC public interest review, 12:21
 - presidential veto, 12:23

SHARE SWAP AGREEMENT BETWEEN ASML HOLDING N.V. & HERMES MIRCOVISION, INC.

Taiwan, 31:222

SINGAPORE

- Accounting, 30:8
- Accounting standards, 30:20
- Acquiring a business enterprise, 30:303; 30:304
- Banking, 30:5
- Bilateral investment agreements, 30:11
- Business entities
 - generally, 30:53 to 30:69
 - bankruptcy, 30:69
 - foreign companies, 30:54
 - joint ventures, 30:68
 - registration requirements for foreign companies, overview, 30:55 to 30:59
 - takeovers, mergers, and the acquisition of shares, 30:67
- Commercial law
 - generally, 30:34 to 30:52
- Competition law and commercializing ipr, 30:297 to 30:300
- Conversion and transfer policies, 30:12
- Copyrights
 - generally, 30:288 to 30:296
- Corporate governance, 30:19
- Corporate taxation
 - generally, 30:159 to 30:182
 - branch income, 30:165
 - capital gains, 30:167
 - capital investment, 30:180
 - deemed dividends, 30:171
 - depreciation and depletion, 30:172
 - financial services, 30:181
 - foreign income, 30:169
 - goods and services tax, 30:163
 - group taxation, 30:177
 - inter-company dividends, 30:168
 - inventory valuation, 30:166
 - net operating losses, 30:173
 - other incentives, 30:182

SINGAPORE—Cont'd

- Corporate taxation—Cont'd
 - other significant items, 30:176
 - other taxes, 30:161; 30:162; 30:164
 - payments to non-residents, 30:174
 - residence, 30:160
 - stock dividends, 30:170
 - taxes, 30:159; 30:175
 - tax incentives, 30:178; 30:179
- Corruption, 30:23
- Dispute settlement, 30:14
- Efficient capital markets, 30:21
- Engineering services, 30:7
- Exchange controls, 30:194; 30:195
- Expropriation and compensation, 30:13
- Foreign law practice, 30:6
- Foreign-trade zones/free ports, 30:26
- Government linked corporations, 30:10
- Investment information and incentives
 - generally, 30:134 to 30:141
- Labor, 30:25
- Labor laws
 - generally, 30:196 to 30:209
 - foreign personnel, 30:206 to 30:209
 - settlement of industrial disputes, 30:203
 - statutory control of employee benefits, 30:197 to 30:201
 - trade unions, 30:204
 - transfer of a business, 30:205
 - wages and hours, 30:202
- Legal system, 30:27 to 30:33
- Openness to foreign investment, 30:3
- OPIC and other investment insurance programs, 30:24
- Patents
 - generally, 30:219 to 30:238
 - appeal, 30:231
 - applicants, 30:221
 - assignments and licenses, 30:234
 - duration, 30:235
 - employee inventions, 30:222
 - infringement, 30:237
 - international convention requirements, 30:227
 - marking, 30:233
 - novelty, 30:225
 - opposition, 30:230
 - patentable inventions, 30:223

SINGAPORE—Cont'd

Patents—Cont'd
 permitted acts, 30:238
 publication, 30:229
 registration, 30:226
 revocation of patent, 30:236
 rights of the patent owner, 30:220
 the patent examination, 30:228
 unpatentable inventions, 30:224
 working, compulsory licenses, licenses of right, 30:232

Performance requirements and investment incentives, 30:15

Political violence, 30:22

Protection of intellectual property rights (IPR), 30:17

Real estate, 30:9

Regulation of business activity
 generally, 30:70 to 30:133
 abuse of a dominant position, 30:83
 accuracy of information, 30:97
 appeals, 30:115
 appeals and rights of private action, 30:123
 applications for review, 30:87
 assessing whether notification is appropriate, 30:91
 block exemptions, 30:80
 cartels and the leniency program, 30:122
 CCS, 30:92; 30:93; 30:106 to 30:111; 30:124 to 30:133
 commitments, 30:90
 complaints, 30:116
 confidentiality, 30:96
 confidentiality and disclosure of information, 30:117
 definition of a merger, 30:85
 dominance and market definitions, 30:82
 environmental laws, 30:73
 exclusion from the section 34 prohibition, 30:79
 exclusions and exemptions, 30:113
 exemption under public interest considerations, 30:114
 favorable decisions, 30:104
 financial operations, 30:71
 infringement proceedings, 30:120

SINGAPORE—Cont'd

Regulation of business activity—Cont'd
 interim measures, 30:89; 30:103; 30:119
 joint ventures, 30:72
 licensing and registration of business entities, 30:70
 overview of competition act section 54, mergers, 30:84
 penalties, 30:121
 powers of investigation, 30:88
 powers of investigation and enforcement, 30:118
 pre-notifications discussions, 30:94
 price controls, 30:74
 rights of private action, 30:112
 section 47 prohibitions, abuse of a dominant position, 30:81
 structure and scope of the act, 30:76
 the application process, 30:95
 the appreciable effect on competition test, 30:78
 the competition act, 30:75
 the investigative powers of ccs, 30:99
 the review process, 30:100 to 30:102
 the section 34 prohibition, 30:77
 unfavorable decisions, 30:105
 voluntary notification, 30:86

Regulation of foreign investment
 generally, 30:142 to 30:158
 accounting and tax services, 30:156
 banking, 30:152
 energy, 30:158
 engineering and architectural services, 30:155
 foreign companies, 30:146
 legal services, 30:154
 real estate, 30:157
 registration requirements for foreign companies, 30:147 to 30:151
 regulatory environment, 30:143 to 30:145
 securities and asset management, 30:153

Right to private ownership and establishment, 30:16

Setting up in singapore, 30:301

Sovereign and currency risk and economic forecasts, 30:2

Structuring an investment, 30:302

INDEX

SINGAPORE—Cont'd

The telecommunication and media sectors, **30:4**
The 2013 world bank survey, **30:1**
Trademarks
 generally, **30:239 to 30:267**
 abandonment, **30:258**
 advertisement and opposition, **30:249**
 appeal, **30:248**
 assignment, **30:253**
 cancellation, **30:256**
 classification of goods, **30:243**
 criminal infringement, **30:264**
 duration, renewal, and re-registration, **30:251**
 effect of registration, **30:250**
 exclusive rights, **30:262**
 licenses and registered use, **30:254**
 limitation of time for action to cancel, **30:257**
 marks, **30:241; 30:242; 30:244 to 30:246; 30:255**
 registered well known marks, **30:265**
 registration, **30:261**
 registration procedure, **30:247**
 remedies for civil infringement, **30:263**
 the applicants, **30:240**
 the status of unregistered trademarks, **30:259**
 trademark protection, **30:260**
 use, **30:252**
Trade secrets
 generally, **30:268 to 30:287**
 confidential business information, **30:271**
 contract law, **30:275**
 damages/account of profits, **30:287**
 delivery up/destruction on oath, **30:284**
 equitable doctrines, implied obligations of confidentiality, **30:276**
 know-how, **30:272**
 Norwich pharmacal order, **30:286**
 ownership of employee inventions, **30:278**
 preservation order, **30:285**
 protection, **30:268 to 30:270**
 protection of trade secrets, **30:273; 30:274**

SINGAPORE—Cont'd

Trade secrets—Cont'd
 remedies-injunctions, **30:280**
 restrictive covenants, **30:279**
 the anton pillar order, **30:281**
 the employer-employee relationship-overview, **30:277**
 the erinfold injunction, **30:283**
 the mareva injunction, **30:282**
Transparency of the regulatory system, **30:18**
Who is investing in singapore and why?, **App. 30A.**

SPECIAL PROBLEMS:

COUNTERTRADE AND JOINT VENTURES WITH SAMPLE AGREEMENTS
Countertrade in the context of a joint venture, **35:29**
Countertrade in the post-world war II years, **35:2**
Developing nations, **35:36**
Foreign government approval, **35:1**
Forms of countertrade, **35:4 to 35:10**
Future of countertrade, **35:41**
GATT/WTO, **35:39**
Governments and international organizations, **35:30**
Middle East nations, **35:37**
Negotiating a countertrade agreement
 definition of the goods, **35:17**
 discount for costs of disposing countertrade goods, **35:23**
 dispute resolution, **35:28**
 length of time to negotiate, **35:16**
 nonperformance penalties, **35:24**
 other trade rules applicability, **35:21**
 percentage of countertrade demanded, **35:22**
 prices, **35:20**
 quality, **35:18**
 quantity, **35:19**
 release of United States party, **35:26**
 renegotiation, **35:27**
 selection of goods, **35:25**
 understanding countertrade, **35:15**
Nonmarket economy nations, **35:35**
OECD, **35:40**

<p>SPECIAL PROBLEMS:</p> <p>COUNTERTRADE AND JOINT VENTURES WITH SAMPLE AGREEMENTS—Cont'd</p> <p>Policy positions concerning countertrade, 35:30 to 35:40</p> <p>Sample countertrade agreements, 35:42 to 35:46</p> <p>The countertrade agreement, 35:11 to 35:14</p> <p>United Nations, 35:38</p> <p>United States, 35:31 to 35:33</p> <p>Western European nations, 35:34</p> <p>Why engage in countertrade?, 35:3</p> <p>STANDBY LETTERS OF CREDIT</p> <p>Differences with commercial letter of credit, 36:17</p> <p>Drafting history of the rules on international standby practices (ISP 98), 36:23</p> <p>Fraudulent or abusive demands for payment under the United Nations Convention on independent guarantees and stand-by letters of credit, 36:28</p> <p>New international rules for standby letters of credit, 36:21</p> <p>Overview, 36:15</p> <p>Revised UCC Article 5, 36:19</p> <p>Sources of law and rules/governing rules, 36:18</p> <p>The debate over ISP 98, 36:26</p> <p>The 8220fraud defense, 8221 36:27</p> <p>The rules of ISP 98, 36:24</p> <p>Transaction pattern of standby letters of credit, sample LOC, 36:16</p> <p>Uniform customs and practices for documentary credits (UCP), 36:20</p> <p>United nations convention on independent guarantees and stand-by letters of credit (1995), 36:22</p> <p>Use of ISP 98, 36:25</p> <p>STATUTORY CAPITAL AND CAPITAL CONTRIBUTIONS</p> <p>Generally, 2:35 to 2:39</p> <p>Cash payments, 2:38</p> <p>Minimum capitalization, 2:35</p> <p>Non-cash contributions, 2:39</p>	<p>STATUTORY CAPITAL AND CAPITAL CONTRIBUTIONS</p> <p>—Cont'd</p> <p>Parties 8217 shares of the statutory capital, 2:36</p> <p>Subscriptions, 2:37</p> <p>SUBLICENSING</p> <p>Joint ventures, 1:32</p> <p>TAIWAN</p> <p>Bilateral investment agreements, 31:18</p> <p>Business entities, 31:32 to 31:36</p> <p>Commercial law</p> <p>consumer protection and unfair trading practices, 31:26</p> <p>contracts, 31:24; 31:25</p> <p>dispute resolution, 31:29 to 31:31</p> <p>overview, 31:23</p> <p>remedies, 31:28</p> <p>the 2015 amendments to the consumer protection law, 31:27</p> <p>Competition from state owned enterprises, 31:14</p> <p>Conversion and transfer policies, 31:6</p> <p>Copyright</p> <p>generally, 31:208 to 31:216</p> <p>Corporate social responsibility, 31:15</p> <p>Corporate taxation, 31:94 to 31:117</p> <p>Corruption, 31:17</p> <p>Current issues and notable investment activity, 31:217 to 31:221</p> <p>Dispute settlement, 31:8</p> <p>Efficient capital markets and portfolio investment, 31:13</p> <p>Exchange controls, 31:126</p> <p>Expropriation and compensation, 31:7</p> <p>Foreign investment</p> <p>generally, 31:223 to 31:236</p> <p>Foreign-trade zones/free ports, 31:20</p> <p>Imports and exports</p> <p>generally, 33:118 to 33:125</p> <p>Intellectual property</p> <p>generally, 31:130 to 31:136</p> <p>Investment information and incentives</p> <p>generally, 31:55 to 31:69</p> <p>free ports, 31:64</p> <p>incentive, 31:56 to 31:59</p> <p>incentives for free trade zones, 31:67</p> <p>infrastructure projects, 31:61; 31:62</p>
---	---

INDEX

TAIWAN—Cont'd

Investment information and incentives
—Cont'd
investment incentives for export processing zones (EPZS), **31:66**
investment in designated areas, **31:63**
private participation in infrastructure projects, **31:60**
science park investment tax incentives, **31:68**
the biotech and new pharmaceutical development act, **31:65**
the business mergers and acquisitions law, **31:69**
Investment overview update for 2019, **31:1**
Labor, **31:19**
Labor laws, **31:127 to 31:129**
Legal system, **31:21; 31:22**
Mainland chinese investment in taiwan, **31:5**
Openness to foreign investment, **31:4**
Patents
generally, **31:137 to 31:157**
amendments, **31:154**
appeals, **31:148**
assignment, **31:151**
cancellation, **31:147**
compulsory licenses, **31:149**
duration, **31:153**
examination, **31:144**
invention that are not patentable, **31:141**
licenses, **31:152**
marking, **31:150**
novelty, **31:142**
opposition, **31:146**
patentable inventions, **31:140**
patents granted, **31:137**
priority, **31:143**
publication, **31:145**
rights of the patent owner, **31:138**
termination of a patent, **31:155**
the applicants, **31:139**
Performance requirements and incentives, **31:9**
Political violence, **31:16**
Protection of intellectual property rights (IPR), **31:11**

TAIWAN—Cont'd

Regulation of business activity generally, **31:37 to 31:54**
consumer protection, **31:39**
controls on prices and profits, **31:38**
environmental laws, **31:40 to 31:48**
fair trade act, **31:49 to 31:54**
licensing and registration of business enterprises, **31:37**
Regulation of foreign investment generally, **31:70 to 31:93**
applying for a business license, **31:82; 31:92**
applying for company registration, **31:91**
applying for foreign investment approval, **31:89**
capital funds, **31:90**
companies-overview, **31:75**
company formation and approval-overview, **31:86**
documents and procedures, **31:83**
english name reservation, **31:84; 31:93**
establishing a business entity, **31:74**
government agencies and the business registration process, **31:71**
opening a bank account to receive capital funds, **31:88**
opening a bank account to receive working capital, **31:79**
pre-screening and reservation of the company name, **31:78**
pre-screening and reservation of the company name and business scope, **31:87**
recognition of the foreign parent company, **31:80**
remitting working capital, **31:81**
special sectors, **31:73**
the branch office, **31:77**
the foreign investment legal framework, **31:70**
the import/export card application process, **31:85**
the negative list, **31:72**
the representative office, **31:76**
Right to private ownership and establishment, **31:10**

TAIWAN—Cont'd

Share swap agreement between asml holding n.v. & hermes mircovision, inc., **31:222**
 Sovereign and currency risk and economic forecasts, **31:3**
 The world bank survey, **31:2**
 Trademarks
 generally, **31:158 to 31:179**
 abandonment, **31:177**
 appeals, **31:167**
 applicants, **31:159**
 application review, **31:166**
 assignment, **31:173**
 cancellation, **31:176**
 customs, **31:179**
 general qualifications for registration, **31:160**
 licenses, **31:174**
 marking, **31:175**
 marks, **31:161 to 31:165**
 opposition, **31:169**
 publication, **31:168**
 status of unregistered trademark, **31:178**
 term and renewal, **31:171**
 the legal effect of registration, **31:170**
 use, **31:172**
 Trade secrets
 generally, **31:180 to 31:207**
 civil law and protection of trade secrets-the civil code, **31:187**
 contract law-nondisclosure, **31:190**
 contract obligations, **31:195**
 contributions of technology as capital by foreign joint venture partners or foreign investors, **31:204**
 copyrights, **31:198**
 criminal law and protection of trade secrets-overview, **31:182**
 damages, **31:203**
 definition of trade secrets, **31:181**
 employee inventions-patents, **31:197**
 employer-employee relationship, covenants not to compete, **31:194**
 enforcement agencies, **31:185**
 equitable doctrines, **31:193**
 implied duties, **31:196**
 injunctions, **31:201**

TAIWAN—Cont'd

Trade secrets—Cont'd
 introduction to the legal system, **31:180**
 joint ownership, **31:191**
 licensing and assignment, **31:192**
 litigation, **31:206**
 maintaining the confidentiality of trade secrets during review by government agencies and litigation-agency review, **31:205**
 recent record of enforcement, **31:186**
 remedies-misappropriation under the trade secrets act, **31:200**
 statute of limitations, **31:202**
 taxation-withholding tax, **31:207**
 the criminal code, **31:183**
 the fair trade law, **31:189**
 the fair trade law-penalties, **31:184**
 the trade secrets act, **31:188**
 trade secrets, **31:199**
 Transparency of the regulatory system, **31:12**

TAX REFORM PROPOSALS

Generally, **15:138**

TERMINATION AND LIQUIDATION

Joint venture agreement, **2:78**
 agreed grounds for termination, **2:80**
 liquidation, **2:81**
 statutory grounds for termination, **2:79**

THAILAND

Appendix of relevant legal documents
 amended copyright act (no. 2) B.E.. 2558 (2015), **32:351**
 amended investment promotion act B.E.. 2560 (no. 4) (2017), **32:347**
 eastern special development zone act B.E. 2561 (2018), **32:358**
 foreigners8217 working management emergency degree (no. 2) B.E.. 2560 (2017), **32:353**
 governing reduction of tax rates and exemption of taxes (no. 674), **32:359**
 investment promotion act, B.E.. 2520 (no. 3) 2002, **32:346**

INDEX

THAILAND—Cont'd

Appendix of relevant legal documents
—Cont'd
the civil and commercial code,
32:343; 32:344
the copyright act, **32:350**
the labor protection act, **32:354 to 32:357**
the patent act, **32:348**
the trade competition act, B.E.. 2549,
32:345
the trademark act, **32:349**
trade secret act (no. 2) B.E.. 2558
(2015), **32:352**
Bilateral investment agreements, **32:23**
Business entities
generally, **32:58 to 32:79**
accounting-books of accounts and
statutory filings, **32:72**
branches of foreign companies, **32:74**
convening a statutory meeting, **32:69**
filing of documentation, **32:66**
general accounting principles, **32:73**
international business center, **32:76**
joint ventures, **32:78**
limited companies, **32:61**
partnership registration, **32:60**
private limited company, **32:64**
procedures for establishing a
company, **32:63**
public limited companies, **32:62; 32:65**
regional operating headquarters,
32:77
representative offices of foreign
companies, **32:75**
the civil and commercial code, Book
III, Title XXII, Chapters I
through VI, overview, **32:79**
the company registration process,
32:70
the registration process, **32:67; 32:68**
the registration process-tax and social
security documents, **32:71**
types of business organizations, **32:59**
Business registration, **32:5**
Commercial law
generally, **32:37 to 32:57**
annulling a fraudulent act, **32:57**
automatic stay, **32:52**

THAILAND—Cont'd

Commercial law—Cont'd
bankruptcy procedure, **32:48**
business reorganization, **32:51**
claims for repayment, **32:56**
conflict of laws act, **32:44**
consumer protection and unfair trad-
ing practices, **32:42**
contracts, **32:38 to 32:41**
discharge from bankruptcy, **32:50**
dispute resolution, **32:45, 32:46**
liquidation, **32:49**
remedies, **32:43**
the bankruptcy legal regime, **32:47**
the plan, **32:53**
the plan administrator, **32:54**
the receiver, **32:55**
Competition from state owned
enterprises, **32:20**
Copyrights
generally, **32:284 to 32:297**
categories of works, **32:287**
civil and criminal penalties for
infringement, **32:291**
computer programs, **32:288**
duration, **32:292**
infringement, **32:290**
licenses and assignments, **32:293**
performers8217 rights, **32:295**
proposed amendments to the copy-
right act, **32:285**
protection granted, **32:286**
registration, **32:294**
requirements for protection, **32:289**
the 2006 fair use guidelines, **32:297**
the law, **32:284**
the optical disk manufacturing act
B.E. 2548 (A.D.2005), **32:296**
Corporate taxation
branch income, **32:168**
capital taxes, **32:176**
corporate income tax (CIT) rates-
standard, **32:162**
corporate residence, **32:179**
corporate tax administration, **32:167**
customs duties, **32:172**
deductions, depreciation, amortiza-
tion, and depletion, **32:169**
excise and other taxes, **32:173**

THAILAND—Cont'd

Corporate taxation—Cont'd
 group taxation, **32:180**
 income determination, **32:170**
 local income taxes, **32:166**
 local taxes, **32:178**
 petroleum income tax, **32:165**
 rates for companies with low paid-in
 capital and income, **32:163**
 reduced rates for designated banking
 transactions, **32:164**
 social security contribution, **32:177**
 specific business tax (SBT), **32:175**
 stamp duty, **32:174**
 thin capitalization rules, **32:182**
 transfer pricing, **32:181**
 value added tax (VAT), **32:171**

Corruption, **32:22**
 Dispute resolution, **32:16**
 Dispute settlement, **32:10**
 Efficient capital markets, **32:19**
 Expropriation and compensation, **32:9**
 Foreign-trade zones, **32:26**
 Imports and exports
 generally, **32:183 to 32:194**
 Intellectual property
 generally, **32:323 to 32:327**
 Intellectual property protection, **32:17**
 Investment incentives, **32:13**
 Investment information and incentives
 generally, **32:109 to 32:132**
 2017 amendments to the investment
 promotion act, **32:110**
 criteria for importing machinery,
32:130, 32:131
 eastern economic development cor-
 ridor, **32:111**
 foreign personnel, **32:126 to 32:129**
 foreign tax credit, **32:116**
 guidelines for the granting of perma-
 nent residence in the kingdom of
 Thailand: BOI announcement no.
 34/1989, **32:132**
 international business center (IBC),
32:115
 non-tax incentives, **32:113**
 overview of the current investment
 incentive regime, **32:109**
 plus package incentives to expedite
 investment relocation, **32:117**

THAILAND—Cont'd

Investment information and incentives
 —Cont'd
 procedures for obtaining factory
 licenses, **32:122; 32:123**
 procedures for obtaining promotional
 privileges, **32:118 to 32:121**
 tax based investment incentives,
32:112
 the industrial estate authority of
 thailand (IEAT), **32:114**

Labor, **32:25**
 Labor laws
 generally, **32:198 to 32:216**
 employee records, **32:212**
 employment restrictions, **32:204**
 holidays, **32:201**
 labor law, **32:198; 32:199**
 overtime, **32:203**
 relocation of place of business and
 modifications, **32:211**
 rest periods and maternity leave,
32:202
 severance pay, **32:206**
 sick leave, **32:205**
 temporarily ceasing operations,
32:209
 termination of employment, **32:207;**
32:210
 the amended labour protection act
 (no. 6) B.E.. 2560 (2017),
32:216
 the employee welfare fund, **32:208**
 the skills development act, B.E.. 2545
 of 2002, **32:213**
 the social security act of 1990, **32:215**
 the workmen8217s compensation act
 of 1994, **32:214**

Land ownership, **32:6**
 Legal system, **32:27 to 32:36**
 Openness to foreign investment-
 overview, **32:4**
 OPIC and other investment insurance
 programs return to top, **32:24**

Patents
 amendment; reissue, **32:253**
 annuities, **32:245**
 appeal, **32:244**
 assignment, **32:249**

INDEX

THAILAND—Cont'd

Patents—Cont'd
compulsory license; license of right, **32:247**
conventions, **32:229**
design patents, **32:257**
documents required, **32:238**
duration, **32:252**
examination, **32:239**
grace period for disclosure proposal, **32:237**
infringement, **32:255**
license, **32:250**
marking, **32:248**
novelty, **32:235**
opposition, **32:243**
priority rights, **32:256**
proposed changes to licensing, **32:251**
proposed two-step publication process, **32:241**
publication, **32:240**
rights of the patentee, **32:231**
termination of patent, **32:254**
time limits for responding to official actions, **32:242**
types of patent, **32:230**
what is not patentable, **32:234**
what is patentable, **32:233**
who may apply, **32:232**
working, **32:246**
worldwide novelty, **32:236**
Performance requirements, **32:12**
Political violence, **32:21**
Privatization, **32:7**
Protection of property rights, **32:15**
Recent notable joint venture and investment activity
generally, **32:328 to 32:341**
construction contracting joint ventures, **32:329**
japanese and chinese investment in thailand, **32:336**
Japanese and Thai Utilities Partner for EEC, **32:338**
joint ventures between thai and japanese property developers, **32:337**
JustCo Establishes JV with Frasers Property, **32:332**
Metal Tiger Partners with Thai Mining Companies, **32:334**

THAILAND—Cont'd

Recent notable joint venture and investment activity—Cont'd
Oman Oil Company and Gulf Energy Establish Joint Power Company, **32:335**
Shellhut and Tiny Island Pictures Announce Animation Film Co-operation, **32:333**
Siam Piwat Group Partners with Japan8217s iStyle, Inc. in Cosmetics, **32:340**
Singaporean Investment in Thailand, **32:331**
Sumitomo Corporation signs joint venture agreement with PTT Global Chemical and Kuraray for Chemical Manufacturing, **32:341**
Suntory and PepsiCo Form Joint Venture in Thailand, **32:339**
Thai Airways and Airbus Joint Venture, **32:330**
thailand joint venture, **32:328**
Regulation of business activity
act governing prices of goods and services, **32:108**
consumer protection, **32:96 to 32:108**
credit data protection act (2002), **32:101**
direct sales and direct marketing act of 2002, **32:102**
drugs act (1977), **32:99**
environmental laws, **32:91 to 32:95**
penalties, **32:85**
public health act (1992), **32:100**
regulations covering, **32:104; 32:105**
the act countering market dumping and subsidy of goods from abroad, **32:107**
the board and its powers, **32:83**
the exemption process, **32:84**
the factory act, **32:86 to 32:90**
the food act, **32:98**
the thai food and drugs authority, **32:97**
the unfair contract terms act of 1997, **32:103**
the unsafe goods liability act B.E. 2551 (A.D. 2008), **32:106**
trade practices, **32:81; 32:82**

THAILAND—Cont'd

Regulation of foreign investment generally, **32:133 to 32:161**
 foreign business licenses, **32:143 to 32:152**
 the foreign business act (effective march 3, 2000)
 businesses subject to regulation, **32:135**
 list, **32:136 to 32:138**
 recent amendments, **32:139**
 restrictions placed on foreigners/ aliens, **32:134**
 the application preparation handbook under the foreign business act B.E. 2542, **32:141**
 the guidelines for the consideration on the permission for business operation of foreigners for certain categories of business in accordance with the foreign business act B.E. 2542, **32:140**
 treaty of amity and economic relations between Thailand and The United States, **32:142**
 visas and immigration law, **32:160; 32:161**
 work permits, **32:153 to 32:159**
 Right to private ownership and establishment, **32:14**
 Sovereign and currency risk and economic forecasts, **32:3**
 The bankruptcy act, **32:11**
 The world bank survey, **32:2**
 Trademarks
 abandonment, **32:282**
 advertisement, **32:274**
 amendment, **32:275**
 appeal, **32:273**
 assignment, **32:279**
 cancellation, **32:281**
 classification, **32:266**
 conventions, **32:259**
 definitions, **32:261**
 documents required, **32:271**
 duration and renewal, **32:278**
 effect of registration, **32:277**
 infringement, **32:283**

THAILAND—Cont'd

Trademarks—Cont'd
 license, **32:280**
 madrid protocol accession modifications, **32:260**
 marks, **32:268 to 32:270**
 multiple-class applications, **32:267**
 not registrable, **32:265**
 opposition, **32:276**
 procedure, **32:272**
 sound marks, **32:262**
 what is registrable, **32:264**
 who may apply, **32:263**
 Trade secrets
 confidential business information, **32:302**
 contract law, **32:309 to 32:311**
 contractual obligation of nondisclosure, **32:314**
 criminal law and trade secrets—the penal code, **32:303**
 enforcement agencies, **32:306**
 equitable doctrines that create implied obligations of confidentiality, **32:312**
 government regulations related to the licensing and other commercialization of trade secrets, **32:320**
 highlights of the 2002 trade secrets act, **32:299**
 implied duties, **32:315**
 ownership of employee inventions, **32:316**
 protection of trade secrets, **32:321; 32:322**
 remedies, **32:317 to 32:319**
 the employer/employee relationship, **32:313**
 the trade competition act B.E. 2545 (1999), **32:305**
 the trade secrets act, **32:304**
 the TSA-Section by section description, **32:300**
 tort law, **32:308**
 trade secrets related to manufacturing and product technology, **32:301**
 trade secrets under civil law—the trade secrets act, **32:307**

INDEX

THAILAND—Cont'd

Transparency of regulatory system, 32:18

THE BERNE CONVENTION FOR THE PROTECTION OF LITERARY AND ARTISTIC WORKS

Generally, 10:51 to 10:60

Compulsory licenses, 10:58

Duration of copyright protection, 10:59

Limitations, 10:57

Owners of rights, 10:54

Persons protected, 10:55

Rights protected, 10:56

The Paris Act of the convention, 10:60

The three basic principles, 10:52

Works protected, 10:53

THE BUSINESS CORPORATIONS ACT

Czech republic, 18:72 to 18:75

THE 2002 COMPETITION ACT

Generally, 21:70

THE CONSUMER PROTECTION ACT

Generally, 21:81

THE 2015 DRAFT FOREIGN INVESTMENT LAW

China, 17:31

THE ENTERPRISE TAX LAW

Corporate taxation, 17:132

THE FOREIGN CORRUPT PRACTICES ACT

Generally, 7:20

THE 2008 FOREIGN EXCHANGE REGULATIONS

China, 17:167

THE FOREIGN INVESTMENT LAW OF 2020

China, 17:32

THE 1992 GUIDELINES

Analysis of non-quantitative factors that pertain to the adverse competitive effect of a merger, 5:29

Defining the geographic markets, 5:26

THE 1992 GUIDELINES—Cont'd

Defining the relevant market and measuring the merger's effect on concentration

overall approach to market definition, 5:24

Defining the relevant product market, 5:25

Determining concentration and increase in concentration in the relevant market, 5:28

Identifying firms in the relevant market, 5:27

The traditional defenses

ease of entry, 5:31

ease of entry, efficiencies, and failing firm or division, 5:30

efficiencies, 5:32

failing firm and failing division, 5:33

THE HAGUE AGREEMENT CONCERNING THE INTERNATIONAL DEPOSIT OF INDUSTRIAL DESIGNS

The main provisions, 10:109

THE INDIAN COMPANIES ACT 2013

Business entities

India, 21:41; 21:42

THE INTERNATIONAL CHAMBER OF COMMERCE (ICC)

Generally, 3:27

THE INTERNATIONAL CONVENTION FOR THE PROTECTION OF NEW VARIETIES OF PLANTS

Generally, 10:112

THE INTERNATIONAL CONVENTION FOR THE PROTECTION OF PERFORMERS, PRODUCERS OF PHONOGRAMS AND BROADCASTING ORGANIZATIONS, OCTOBER 26, 1961 (THE 1961 ROME CONVENTION)

Articles, 10:73 to 10:84

The phonograms convention and the satellite convention, 10:85

THE 2012 LABOR CODE

Hungary
labor laws, **20:143; 20:149**
 2019 amendments, **20:144**
 closing provisions, **20:154**
 conditions of company operations,
 20:152
 employment contracts, **20:145**
 foundation of companies operating
 with foreign participation;
 acquisition of shares in
 companies already operating,
 20:151
 general provisions, **20:150**
 off-shore companies, **20:153**

**THE MADRID AGREEMENT
CONCERNING THE
INTERNATIONAL
REGISTRATION OF MARKS
AND THE PROTOCOL**

Filing an international registration,
 10:106
The effects of international registration,
 10:107

**THE MATERNITY BENEFIT ACT,
1961**

Labor laws, **21:148**

**THE 2011 MERGER REMEDIES
GUIDE**

Generally, **5:49**

**THE MONOPOLY REGULATION
AND FAIR TRADE ACT**

Korea
 generally, **24:56 to 24:73**
 abuses of market dominance, **24:66**
 amendment of the labeling and
 advertising act, **24:64**
 amendments to the fairness in
 franchise transactions law, **24:63**
 amendments to the fairness in
 subcontracting transactions law,
 24:62
 bid-rigging investigation division,
 24:61
 changes to guidelines on fines, **24:60**
 guidelines for the combination of
 enterprises review, **24:71**
 major developments, **24:57 to 24:59**

**THE MONOPOLY REGULATION
AND FAIR TRADE ACT—Cont'd**

Korea—Cont'd
 merger control under the MRFTA,
 24:67
 the 2012 guidelines for reporting
 business combinations, **24:70**
The MRFTA, restrictive agreements
 and practices, **24:65**
the MRFTA, unfair business practices
 in technology inducement agree-
 ments and technology service
 agreements, **24:72**
trade associations, **24:69**
unfair business practices in technol-
 ogy service license agreements,
 24:73
unfair trade practices, **24:68**

**THE MOST-FAVORED-NATION
PRINCIPLE (MFN)**

Generally, **10:9**

**THE MULTILATERAL INVESTMENT
GUARANTEE AGENCY (MIGA)**

Generally, **9:24**

**THE NATIONAL COOPERATIVE
RESEARCH AND PRODUCTION
ACT**

Generally, **5:46**

**THE NON-HORIZONTAL MERGER
GUIDELINES (ADOPTED
11/28/2007)**

Generally, **5:63**

**THE PARIS CONVENTION FOR THE
PROTECTION OF INDUSTRIAL
PROPERTY**

Generally, **10:28 to 10:50**
Appellations of origin and indications of
 source, **10:49**
Article 7
 nature of the goods, **10:44**
Article 6 quinques
 protection of trademarks, **10:42**
Assignment of trademarks, **10:41**
Collective marks, **10:45**
Importation, failure to work, and
 compulsory licenses, **10:33**
Independence of patents, **10:31**
Industrial designs, **10:47**

INDEX

THE PARIS CONVENTION FOR THE PROTECTION OF INDUSTRIAL PROPERTY—Cont'd

- International exhibitions, **10:36; 10:46**
- International traffic, **10:35**
- Maintenance fees, **10:34**
- National treatment, **10:29**
- Paris convention provisions covering the use of trademarks, **10:37**
- Right of priority, **10:30**
- Rights of the inventor to be mentioned, **10:32**
- Service marks, **10:43**
- State emblems, official hallmarks and emblems of international organizations, **10:40**
- The independence of trademarks, **10:38**
- Trade names, **10:48**
- Unfair competitions, **10:50**
- Well-known trademarks, **10:39**

THE PATENT COOPERATION TREATY (PCT)

- Generally, **10:104**

THE PATENT LAW TREATY

- Generally, **10:111**

THE SECURITY REVIEW ACT OF 2018

- Hungary
 - foreign investment, **20:108**

THE TRADEMARK LAW TREATY

- Generally, **10:110**

THE UNCITRAL ARBITRATION RULES

- Generally, **3:29**

THE U.S. DEVELOPMENT FINANCE CORPORATION (DFC)

- Claims and disputes, **9:5**
- Eligibility, **9:4**
- Finance, **9:8**
 - direct loans, **9:9**
 - loan guaranties, **9:10**
- Insurance, **9:2**
 - business income coverage, **9:7**
 - war, revolution, insurrection, and civil strife, **9:6**

THE U.S. DEVELOPMENT FINANCE CORPORATION (DFC)—Cont'd

- Investment encouragement programs, **9:15**
- feasibility studies, **9:16**
- special project grants and loans, **9:17**
- Overall eligibility, **9:21**
 - finance, **9:23**
- Pre-investment assistance, **9:18**
 - investment mission, **9:19**
 - opportunity bank, **9:20**
- Programs & terms, **9:3**
- Special programs, **9:11**
 - contractors and exporters program, **9:12**
 - energy programs, **9:13**
 - leasing, **9:14**

THE WIPO COPYRIGHT TREATY (WCT)

- Articles, **10:69 to 10:71**
- Introduction to the internet treaties, **10:61**
- Protection for compilations of data (Databases), **10:65**
- Protection for computer programs, **10:64**
- The relationship between the WCT and the Berne Convention, **10:62**
- The right of communication to the public, **10:67**
- The right of reproduction, **10:68**
- The rights of distribution and rental, **10:66**
- The scope of protection, **10:63**

THE WIPO PERFORMANCES AND PHONOGRAMS TREATY (WPPT)

- Articles, **10:87 to 10:103**
- Overview of the internet treaties, **10:86**

TRADE AND ECONOMIC SANCTIONS

- Generally, **6:19**

TRADEMARKS

- Brazil
 - generally, **15:194 to 15:219**
 - abandonment, **15:218**
 - advertisement or publication, **15:207**
 - assignment and recordation, **15:212**

TRADEMARKS—Cont'd

Brazil—Cont'd
 cancellation, **15:215**
 certification, collective or standardization marks, **15:202**
 classification, **15:200**
 conventions, **15:194**
 criminal penalties, **15:217**
 defensive marks, **15:203**
 definitions, **15:195**
 duration and renewal, **15:210**
 effect of registration, **15:209**
 enforcement; customs, **15:219**
 filing requirements, **15:205**
 limitation of time for action, **15:216**
 marking, **15:214**
 marks in color, **15:204**
 marks that may not be registered, **15:198**
 opposition, **15:208**
 protection for 8220famous8221 and 8220well-known marks", **15:199**
 recording licenses, **15:213**
 review procedures and appeal, **15:206**
 series of marks, **15:201**
 use, **15:211**
 what can be registered, **15:197**
 who may apply?, **15:196**

China
 the 2013 trademark law, **17:205**

Czech republic
 generally, **18:164 to 18:182**
 abandonment, **18:182**
 advertisement, **18:177**
 application procedures, **18:174 to 18:176**
 classification, **18:168**
 collective marks, **18:169**
 conventions, **18:166**
 duration, withdrawal and cancellation, **18:179**
 eligibility of goods and services, **18:171**
 excludable from registration, **18:172**
 important definitions, **18:167**
 marks in color, **18:173**
 overview of applicable international treaties and conventions, **18:164**
 third party rights, **18:181**

TRADEMARKS—Cont'd

Czech republic—Cont'd
 trademark applicants, **18:170**
 trademark law, **18:165**
 usage, assignment and license, **18:180**

Hungary, **20:165 to 20:193**
 abandonment, **20:190**
 advertisement, **20:178**
 appeals, **20:177**
 assignments, **20:184**
 associated marks, **20:171**
 cancellation, **20:187**
 classification, **20:169**
 collective marks, **20:172**
 customs, **20:193**
 definitions, **20:165**
 documents required, **20:174**
 duration and renewal, **20:181**
 effect of registration, **20:180**
 infringement, **20:192**
 license, **20:185**
 limitation of time for action to cancel, **20:188**
 marking, **20:186**
 marks in colour, **20:173**
 not registrable, **20:168**
 opposition, **20:179**
 procedure, **20:175**
 series of marks, **20:170**
 status of unregistered trademark, **20:191**
 third party rights, **20:189**
 time limit for proceeding with application, **20:176**
 time within which mark cannot be reregistered by another, **20:182**
 use, **20:183**
 what can be registered, **20:167**
 who may apply, **20:166**

India, **21:193 to 21:216**
 civil remedies, **21:211**
 criminal remedies, **21:215**
 duration, **21:197**
 enforcement, **21:209; 21:210**
 intellectual property appellate board, **21:208**
 licensing and assignment, **21:207**
 mareva injunction, **21:214**
 marks registration, **21:195; 21:196**

INDEX

TRADEMARKS—Cont'd

India, **21:193 to 21:216**—Cont'd
notable amendments, **21:204**
orders, **21:212; 21:213**
procedure of registration, **21:205**
remedies under customs laws, **21:216**
renewal, **21:198**
rights conferred by registration, **21:206**
unconventional trademarks
 colour, **21:203**
 shapes, **21:200**
 smell, **21:201**
 sound, **21:202**
well-known marks, **21:199**
who can apply?, **21:194**
Indonesia
 generally, **22:126 to 22:142**
 appeal of rejected application, **22:134**
 applicable laws, **22:126**
 assignment of mark, **22:137**
 classification, **22:129**
 definitions, **22:127**
 deletion or cancellation of mark, **22:140**
 documents required for registration, **22:132**
 duration and renewal of mark, **22:136**
 infringement, **22:142**
 oppositions, **22:135**
 procedure for registration, **22:133**
 registering a trademark, **22:128**
 third party rights, **22:141**
 types of marks, **22:130; 22:131**
 use of mark, **22:138; 22:139**
Japan
 generally, **23:158 to 23:174**
 advertisement or publication, **23:165**
 appeals, **23:164**
 application view, **23:163**
 assignment, **23:170**
 cancellation, **23:173**
 defensive marks, **23:162**
 licenses, **23:171**
 marking, **23:172**
 marks that cannot be registered, **23:161**
 opposition, **23:166**
 qualifications of registration, **23:160**

TRADEMARKS—Cont'd

Japan—Cont'd
 term and renewal, **23:168**
 the legal effect of registration, **23:167**
 third party rights, **23:173**
 use, **23:169**
 who may apply, **23:159**
Korea
 generally, **24:159 to 24:177**
 applicants, **24:160**
 application review, **24:166**
 assignment, **24:172**
 associated marks, **24:163**
 cancellation, **24:175**
 collective marks, **24:164**
 duration and renewal, **24:170**
 infringement, **24:176**
 licenses, **24:173**
 marking, **24:174**
 marks, **24:161; 24:162**
 marks in color, **24:165**
 opposition, **24:168**
 publication, **24:167**
 the customs authorities, **24:177**
 the legal effect of registration, **24:169**
 use, **24:171**
Mexico
 generally, **26:141 to 26:170**
 assignment, **26:162**
 abandonment, **26:167**
 advertisement, **26:157**
 appeal, **26:156**
 associated marks, **26:149**
 cancellation, **26:165**
 certification marks, **26:151**
 classification, **26:147**
 collective marks, **26:150**
 conventions, **26:142**
 customs, **26:170**
 definitions, **26:143**
 documents required, **26:153**
 duration and renewal, **26:159**
 effect of registration, **26:158**
 infringement, **26:169**
 law, **26:141**
 licenses, **26:163**
 marking, **26:164**
 marks in color, **26:152**
 not registrable, **26:146**

TRADEMARKS—Cont'd

Mexico—Cont'd
 procedure, **26:154**
 series of marks, **26:148**
 status of unregistered trademark,
26:168
 third party rights, **26:166**
 time limits for proceeding with
 application, **26:155**
 time within which mark cannot be
 re-registered by another, **26:160**
 use, **26:161**
 what can be registered, **26:145**
 who may apply, **26:144**

Philippines
 generally, **28:161 to 28:182**
 appeal, **28:170**
 assignment, **28:176**
 cancellation, **28:179**
 classification, **28:166**
 conventions, **28:162**
 customs, **28:182**
 definitions, **28:163**
 documents required, **28:167**
 duration and renewal, **28:173**
 effect of registration, **28:172**
 law, **28:161**
 license, **28:177**
 marking, **28:178**
 opposition, **28:171**
 procedure, **28:168**
 status of unregistered trademarks,
28:181
 third party rights, **28:180**
 time limits for proceeding with
 application, **28:169**
 time within which mark cannot be
 registered by another, **28:174**
 use, **28:175**
 what can be registered, **28:165**
 who may apply, **28:164**

Poland
 generally, **29:123 to 29:142**
 assignment, **29:137**
 classification, **29:128**
 documents required, **29:130**
 duration and renewal, **29:134**
 effect of registration, **29:133**
 license, **29:138**

TRADEMARKS—Cont'd

Poland—Cont'd
 limitation of time for action to cancel,
29:141
 marking, **29:139**
 opposition, **29:132**
 procedure, **29:131**
 recent changes to trademark law,
29:124
 status of unregistered trademark,
29:142
 time within which mark cannot be
 registered by another, **29:135**
 use, **29:136**
 what can be registered, **29:126**
 what is not registrable, **29:127**
 who may apply, **29:125**

Singapore
 generally, **30:239 to 30:267**
 abandonment, **30:258**
 advertisement and opposition, **30:249**
 appeal, **30:248**
 assignment, **30:253**
 cancellation, **30:256**
 classification of goods, **30:243**
 criminal infringemnet, **30:264**
 duration, renewal, and re-registration,
30:251
 effect of registration, **30:250**
 exclusive rights, **30:262**
 licenses and registered use, **30:254**
 limitation of time for action to cancel,
30:257
 marks, **30:241; 30:242; 30:244 to**
30:246; 30:255
 protection for unregistered well
 known trade marks, **30:267**
 registered well known marks, **30:265**
 registration, **30:261**
 registration procedure, **30:247**
 remedies for civil infringement,
30:263
 the applicants, **30:240**
 the common law action for passing
 off, **30:266**
 the status of unregistered trademarks,
30:259
 trademark protection, **30:260**
 use, **30:252**

INDEX

TRADEMARKS—Cont'd

Taiwan
generally, 31:158 to 31:179
abandonment, 31:177
appeals, 31:167
applicants, 31:159
application review, 31:166
assignment, 31:173
cancellation, 31:176
customs, 31:179
general qualifications for registration, 31:160
licenses, 31:174
marking, 31:175
marks, 31:161 to 31:165
opposition, 31:169
publication, 31:168
status of unregistered trademark, 31:178
term and renewal, 31:171
the legal effect of registration, 31:170
use, 31:172

Thailand
abandonment, 32:282
advertisement, 32:274
amendment, 32:275
appeal, 32:273
assignment, 32:279
cancellation, 32:281
classification, 32:266
conventions, 32:259
definitions, 32:261
documents required, 32:271
duration and renewal, 32:278
effect of registration, 32:277
infringement, 32:283
license, 32:280
madrid protocol accession modifications, 32:260
marks, 32:268 to 32:270
multiple-class applications, 32:267
not registrable, 32:265
opposition, 32:276
procedure, 32:272
sound marks, 32:262
what is registrable, 32:264
who may apply, 32:263

TRADE SECRETS

China
generally, 17:206 to 17:222
administrative sanctions, 17:213
breach of confidentiality agreements or requirements, 17:217
civil statutes, 17:222
company law, 17:220
confidentiality measures, 17:210
criminal sanctions, 17:212
divulging, using or permitting others to use trade secrets obtained by improper means, 17:216
economic benefits and practicality, 17:209
enforcement agencies, 17:221
information must be non-public, 17:208
manufacturing and product technology and business information, 17:211
obtaining trade secrets by improper means, 17:215
punishment regulations, 17:219
the statutory definition, 17:207
third party liability, 17:218
unfair competition law, 17:214

India
generally, 21:234 to 21:250
confidential business information, 21:238
criminal law, 21:240
know-how, 21:239
national innovation bill, 21:243 to 21:250
protection to trade secrets, 21:241; 21:242
Gujarat Bottling Co. Ltd. v. Coca Cola Co., 21:237
Mr. Anil Gupta and Anr. v. Mr. Kunal Dasgupta and Ors, 21:236

Indonesia, 22:169 to 22:173

Japan
generally, 23:175 to 23:193
antimonopoly laws covering the licensing and other commercialization of trade secrets, 23:193
civil statutes, 23:184

TRADE SECRETS—Cont'd

Japan—Cont'd
 confidential business information, **23:177**
 contract law and implied obligations of confidentiality, **23:185**
 contractual obligations of nondisclosure, **23:187**
 criminal law and the protection, **23:179**
 criminal sanctions, **23:180**
 damages, **23:190**
 employer-employee relationship, **23:186**
 enforcement agencies, **23:182**
 government guidelines covering contributions of technology to joint ventures, **23:192**
 government guidelines covering imported or exported technology, **23:191**
 know-how, **23:177**
 manufacturing and product technology, **23:176**
 overview, **23:175**
 ownership of employee inventions, **23:188**
 penalties, **23:181**
 recent record of enforcement of these statutes, **23:183**
 remedies, injunctions, **23:189**

Korea
 generally, **24:178 to 24:201**
 appropriation of trade secrets, **24:185**
 civil law and the protection of trade secrets, civil statutes, **24:184**
 civil remedies, injunctions, **24:196**
 compensation of damages, **24:198**
 contract law, **24:195**
 contractual and fiduciary obligations not to disclose, **24:192**
 criminal law and the protection of trade secrets, **24:183**
 destruction or removal of infringing products, **24:197**
 disclosure of a trade secret, **24:187**
 maintenance of secrecy, **24:181**
 misappropriation after the fact, **24:191**

TRADE SECRETS—Cont'd

Korea—Cont'd
 misappropriation of a trade secret, **24:188**
 receiving a misappropriated trade secret, **24:190**
 receiving trade secrets that have been unlawfully disclosed, **24:193**
 restoration of goodwill, **24:200**
 secrecy requirement, **24:180**
 special exception for bona fide persons, **24:200**
 statute of limitations, **24:201**
 subsequent knowledge of unlawful disclosure, **24:194**
 trade secrets as defined by statute or case law, **24:179**
 utility, **24:182**
 unauthorized appropriation and use of trade secrets, **24:189**
 unfair competition prevention and trade secret protection act, **24:178**
 use of trade secrets, **24:186**

Mexico
 generally, **26:208 to 26:228**
 government regulation of the licensing and other commercialization, **26:227**
 legal definition, **26:208**
 maintaining the confidentiality of trade secrets during review by government agencies and litigation, **26:228**
 protection of trade secrets under civil law, **26:217 to 26:225**
 protection of trade secrets under criminal law, **26:209 to 26:216**
 remedies, **26:226**

Philippines
 generally, **28:209 to 28:224**
 government regulation of the licensing and other commercialization of trade secrets—guidelines on imported and exported technology, **28:219 to 28:221**
 maintaining the confidentiality of trade secrets during review by government agencies and litigation, **28:222 to 28:224**

INDEX

TRADE SECRETS—Cont'd

Philippines—Cont'd
protection of trade secrets under criminal law, **28:210 to 28:218**
Poland, **29:171**
Singapore
generally, **30:268 to 30:287**
confidential business information, **30:271**
contract law, **30:275**
damages/account of profits, **30:287**
delivery up/destruction on oath, **30:284**
equitable doctrines, implied obligations of confidentiality, **30:276**
know-how, **30:272**
Norwich pharmacal order, **30:286**
ownership of employee inventions, **30:278**
preservation order, **30:285**
protection, **30:268 to 30:270**
protection of trade secrets, **30:273; 30:274**
remedies-injunctions, **30:280**
restrictive covenants, **30:279**
the anton piller order, **30:281**
the employer-employee relationship-overview, **30:277**
the erinford injunction, **30:283**
the mareva injunction, **30:282**
Taiwan
generally, **31:180 to 31:207**
civil law and protection of trade secrets-the civil code, **31:187**
contract law-nondisclosure, **31:190**
contract obligations, **31:195**
contributions of technology as capital by foreign joint venture partners or foreign investors, **31:204**
copyrights, **31:198**
criminal law and protection of trade secrets-overview, **31:182**
damages, **31:203**
definition of trade secrets, **31:181**
employee inventions-patents, **31:197**
employer-employee relationship, covenants not to compete, **31:194**
enforcement agencies, **31:185**
equitable doctrines, **31:193**
implied duties, **31:196**

TRADE SECRETS—Cont'd

Taiwan—Cont'd
injunctions, **31:201**
introduction to the legal system, **31:180**
joint ownership, **31:191**
licensing and assignment, **31:192**
litigation, **31:206**
maintaining the confidentiality of trade secrets during review by government agencies and litigation-agency review, **31:205**
recent record of enforcement, **31:186**
remedies-misappropriation under the trade secrets act, **31:200**
statute of limitations, **31:202**
taxation-withholding tax, **31:207**
the criminal code, **31:183**
the fair trade law, **31:189**
the fair trade law-penalties, **31:184**
the trade secrets act, **31:188**
trade secrets, **31:199**
Thailand
confidential business information, **32:302**
contract law, **32:309 to 32:311**
contractual obligation of nondisclosure, **32:314**
criminal law and trade secrets-the penal code, **32:303**
enforcement agencies, **32:306**
equitable doctrines that create implied obligations of confidentiality, **32:312**
government regulations related to the licensing and other commercialization of trade secrets, **32:320**
highlights of the 2002 trade secrets act, **32:299**
implied duties, **32:315**
ownership of employee inventions, **32:316**
protection of trade secrets, **32:321; 32:322**
remedies, **32:317 to 32:319**
the employer/employee relationship, **32:313**
the trade competition act B.E. 2545 (1999), **32:305**

TRADE SECRETS—Cont'd

Thailand—Cont'd
 the trade secrets act, **32:304**
 the TSA-Section by section description, **32:300**
 tort law, **32:308**
 trade secrets related to manufacturing and product technology, **32:301**
 trade secrets under civil law—the trade secrets act, **32:307**

TRANSFER PRICING

Generally, **15:136**

UNIFORM FOREIGN, COUNTRY MONEY JUDGMENTS RECOGNITION ACT (2005)

Generally, **App. 4.4.**

UNITED STATES ANTITRUST LAWS

Generally, **5:1 to 5:49**
 Analysis of joint ventures, **5:38**
 1995 antitrust enforcement guidelines for international operations (department of justice and federal trade commission), **App. 5A.**
 Antitrust guidelines for collaborations among competitors, **5:47**
 Antitrust guidelines for collaborations among competitors (2000), **App. 5C.**
 Application of u.s. antitrust principles to mergers and joint ventures involving non-u.s. firms, **5:39 to 5:44**
 Foreign sovereign compulsion, **5:10**
 immunity, **5:11**
 FTC/DOJ Vertical Merger Guidelines (2020), **App. 5EA.**
 Government enforcement, **5:3**
 Joint venture between U.S. and non-U.S. concerns, **5:44**
 Jurisdictional and other limitations on application
 Generally, **5:7**
 2023 Merger Guidelines (Dec. 18, 2023), **App. 5ED.**
 Merger of non-U.S. firms that sell in the U.S., **5:43**
 Merger remedies manual (antitrust division u.s. department of justice, Sept. 2020), **5:48**

UNITED STATES ANTITRUST LAWS

—Cont'd
 Multilateral Mutual Assistance and Cooperation Framework for Competition Authorities (2020), **App. 5EB.**
 NAAG Horizontal Merger Guidelines (1993), **App. 5D.**
 NAAG Pre-merger Disclosure Compact (2006), **App. 5D.**
 Pertinent federal statutes, **5:2**
 Potential competition, **5:35**
 The consequences of noncompliance with u.s. antitrust statutes
 government enforcement, **5:4**
 hart-scott-rodino antitrust improvements act (HSR), **5:3; 5:12 to 5:20**
 private enforcement, **5:5**
 U.S. state regulation of mergers, **5:6**
 The extraterritorial reach, **5:8**
 The 2015 horizontal merger guidelines, **App. 5B.**
 The 2011 Merger Remedies Guide, **5:49**
 The national cooperative research and production act, **5:46**
 The role of comity in invoking, **5:9**
 The treatment of nonhorizontal mergers having horizontal effects, **5:34**
 U.S. antitrust guidelines for the licensing of intellectual property (Jan. 12, 2017), **App. 5EC.**
 U.S. company and non-U.S. firm with no present sales in the U.S., **5:42**
 U.S. company and non-U.S. firm with sales in U.S., **5:41**
 U.S. company and U.S. subsidiary or division of non-U.S. firm, **5:40**
 U.S. Merger Guidelines, **5:37**
 Vertical mergers with horizontal effects, **5:36**

UNITED STATES FRANCHISING

Generally, **13:13 to 13:20**
 Automobile dealer franchises, **13:19**
 FTC Franchising Rule, **13:15; 13:16**
 Good cause for termination, **13:21**
 Petroleum distribution franchises, **13:20**
 State franchise disclosure requirements, **13:14**
 Termination of franchises, **13:18**

INDEX

UNITED STATES FRANCHISING
—Cont’d
Uniform franchise offering circular,
13:17

U.S. EXPORT CONTROL POLICY
Introduction, **6:1**
Outbound U.S. national security investment controls, **6:2**

U.S. MERGER GUIDELINES
Generally, **5:37**

U.S. STATE REGULATION OF MERGERS
Generally, **5:6**

USMCA: CHAPTER 20, INTELLECTUAL PROPERTY, 27:1

VIETNAM
Business entities
capital contributions, **34:40**
changes in management, **34:39**
group of companies, **34:44**
legal representatives, **34:38**
lower quorum and voting thresholds, **34:41**
reduction in charter capital, **34:42**
restrictions on founding shareholders of a JSC, **34:43**
the 2015 enterprise law and the 2015 investment law, **34:36; 34:37; 34:45**
Capital markets, **34:15**
Commercial laws, **34:27 to 34:35**
Competition from State Owned Enterprises (SOES), **34:16**
Conversion and transfer policies, **34:8**
Corporate social responsibility, **34:17**
Corporate taxation, **34:7**
generally, **34:93 to 34:106**
branch income, **34:97**
corporate income tax (CIT) rates, **34:94**
corporate residence, **34:103**
deductions, **34:98**
group taxation, **34:99**
income determination, **34:102**
law No. 32/2013/QH13 dated June 19, 2013, **34:106**

VIETNAM—Cont’d
Corporate taxation, **34:7**—Cont’d
other taxes, **34:95**
significant recent developments, **34:93**
tax administration, **34:96**
the 2009 law on enterprise income tax, **34:105**
thin capitalization, **34:101**
transfer pricing, **34:100**
withholding taxes, **34:104**
Corruption, **34:19**
Dispute settlement, **34:10**
Ease of foreign direct investment, **34:2**
Entry control, **34:5**
Exchange controls, **34:112; 34:113**
Expropriation and compensation, **34:9**
Imports and exports
generally, **34:107 to 34:111**
Intellectual property
generally, **34:117 to 34:129**
decree no. 47/2009/ND-CP on
sanctioning administrative violations of copyright and related rights (hereinafter decree no. 47), **34:128**
decree on no. 131 on sanctioning administrative violations of copyright and related rights, **34:121**
intellectual property-legal proceedings, **34:125**
legal & regulatory framework, **34:118**
plant variety rights, **34:122**
protection of trade secrets, **34:124**
the 2009 amendments, **34:119; 34:120**
the intellectual property law-law No. 50/2005/QH11, **34:126**
the 2008 joint circular on settlement of ip disputes, **34:129**
the law amending and supplementing a number of articles of the law on intellectual property, No. 36/2009/QN12 (the 2009 amendments), **34:127**
the 2007 law on technology transfer, **34:123**
Investment information and incentives
generally, **34:79 to 34:83**

VIETNAM—Cont'd

Investment licensing and regulation, **34:6**
Investment treaties, **34:20**
Labor laws, **34:114 to 34:116**
Legal system, **34:24 to 34:26**
OPIC and other investment insurance programs, **34:21**
Performance requirements and investment incentives, **34:11**
Political violence, **34:18**
Protection of property rights, **34:13**
Regulation of business activity generally, **34:46 to 34:78**
anti-corruption measures, **34:73**
decree 35-franchising, **34:68**
decree no. 181, **34:67**
decree No. 99/2011/ND-CP, **34:60**
decree no. 181/2013/ND-CP (Decree No. 181), **34:65**
defective goods, **34:58**
environmental law, **34:52**
government procurement and tendering, **34:50**
law No.59/2010/QH12-the law on protection of consumers8217 rights, **34:62**
protecting consumers8217 information, **34:54**
settling consumer complaints, **34:61**
standard form contracts, **34:59**
the 2014 bankruptcy law, **34:77; 34:78**
the 2015 civil code, **34:69 to 34:72**
the 2005 commercial law, **34:63; 34:76**
the 2015 investment law and the 2015 enterprise law, **34:49**
the 2013 labor code, **34:51**
the law on advertising, **34:64**
the law on advertising-law no. 16/2012/QH13 on advertising dated June 21, 2012, **34:66**
the 2005 law on competition, **34:48**

VIETNAM—Cont'd

Regulation of business activity—Cont'd
the law on prevention of money laundering 2012, **34:74**
the law on prices, **34:46; 34:47**
the law on protection of consumers8217 rights (law No.59/2010/QH12), **34:53**
third parties-liability for providing false or misleading information to consumers, **34:56**
traders-prohibited acts, **34:55**
unofficial translation of the 2005 competition law, **34:75**
warranties, **34:57**
Regulation of foreign investment generally, **34:84 to 34:92**
decree 118/2015/ND-CP guiding the implementation of Law on Investment-Appendix I and Appendix II, **34:90**
foreign exchange regulations, **34:88**
law 03/2016/QH14 on amendment and supplement to Article 6 and Annex 4 on the list of conditional business lines stipulated in the law on investment, **34:91**
the 2005 investment law, **34:85**
the 2015 investment law and the 2015 enterprise law, **34:84; 34:86; 34:87; 34:89**
the 2020 vietnam investment law, **34:92**
Regulations of investments, **34:4**
Right to private ownership and establishment, **34:12**
Sample agreement, **34:130**
The 2016 world bank survey, **34:3**
Transparency of the regulatory system, **34:14**

WORKMEN8217S COMPENSATION ACT, 1923

Labor laws, **21:153**