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Sommario/riassunto

Since a reform in 2010, foreign investors can establish a Foreign-Invested Limited Partnership Enterprise (FILPE) in China together with Chinese or foreign investors. The FILPE can be combined with a domestic or foreign corporate general partner, thus allowing for a structure that offers the flexibility and taxation conditions of a partnership while protecting its investors against personal liability like a company. The book explores from the perspective of a foreign investor if the FILPE is an attractive investment vehicle by analysing whether it provides the characteristics that are internationally recognized as constituting a standard corporate form. Among these characteristics, the three that are most strongly interconnected and interdependent form the core of the analysis: legal personality, limited liability and transferable ownership interest. These are analyzed in context of China's restrictive framework of foreign investment regulations and enterprise organization law.