New horizons
Understanding international assignments and Hong Kong

Partner international opportunities and the emerging markets
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Improving mobility around our Network is a key strategic focus for our firm.

Our strength and geographical spread give us an ideal opportunity to capitalise on the potential of Emerging Markets. Deploying more of our best people internationally ensures that our clients get the best advice and support where they need it.

I am also convinced that international assignments provide our people with truly enriching professional and personal experience, whilst creating the networks and friendships that are an important part of our distinctiveness as a firm.

The world of business is changing and for us this means that we must challenge our traditional career paths, build personal experience of new markets and be a better connected, global network than ever before. Our international assignment programme provides you the opportunity to explore the boundaries of your world and take your experience to a new level. I commend it to you.

\[Signature\]

Dennis Nally
Chairman and Senior Partner
PricewaterhouseCoopers LLP
Section 1 – An introduction to the international partner assignment

- Global Mobility and the PwC Experience
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Global Mobility gives us a competitive advantage by providing expertise to our clients and markets around the world in an agile and efficient way. It also gives our people outstanding opportunities for personal and professional growth. At any one time there are more than 2,500 of our people on international assignment throughout the network of firms.

While every individual assignment experience is unique, just some of the benefits most commonly highlighted by our assignees are:

• A deeper understanding of the way that business is conducted in other countries.
• Lasting relationships with overseas colleagues and clients.
• Appreciation of the role and importance of local or national culture in business and society.
• Personal satisfaction derived from enabling the firm to meet critical strategic client or market needs.
• A broader understanding of our global network and a sense of contributing to PwC’s continuous development.
• New competencies and enhanced skills.
• A sense of greater self-confidence in responding to new challenges and succeeding in different environments.

International assignments equip our people with key skills that support future career progression and can provide a unique life experience for accompanying family members. Evidence shows that our former assignees demonstrate enhanced engagement levels. International assignments therefore contribute to our ability to deliver the PwC Experience.
Section 1
An international assignment – What to expect

What an international assignee can expect from PwC

Career development. Every assignee will be allocated a business sponsor or “owner” in the host and home firms. The assignment owners will help to set objectives and maintain joint oversight with the assignee for their ongoing career development.

Fair and transparent reward. The “home based” philosophy of the programme delivers global consistency and equity as partners remain on their home firm income system. Partners have a guaranteed right of return to their home firm. Remuneration comprises the home firm income (net of tax) which is supplemented by assignment and relocation allowances.

Expertise. The PwC international assignment programme is leading edge. Assignees are supported by Global Mobility professionals throughout their international assignment experience, from pre-assignment planning to repatriation. High quality relocation services are provided by well established specialist vendors. Expertise is similarly engaged to provide assistance with and safeguard personal tax and immigration compliance.

Repatriation planning. Early consideration is given to the role that the assignee will perform on their return home. A repatriation plan is agreed which sets out how the business and the assignee intend to manage reintegration to the home firm and capitalise on the international experience of the assignee.

Recognition. Mobility of knowledge and skills enriches our peoples’ experience and is relevant to everyone in the network. An international assignment that is connected to PwC’s strategic priorities, will broaden career opportunities and complement attributes that support future progression.
**Section 1**

An international assignment – What to expect

*What PwC expects of international assignees*

**Advance planning and preparation.** It is essential that prospective assignees give full consideration to the professional and personal implications of moving and working abroad. Ask yourself some important questions such as, “How will the international assignment complement broader career aims?” “What is the potential impact on my family/dependents?”

**Engagement and responsiveness.** A strong assignee will drive their own assignment experience. Full involvement in the objective setting process and regular updates on achievements against these with the home and host assignment owners are expected. Timely completion of documentation is required to support assignment processes and matters such as tax and immigration compliance.

**Flexibility and self awareness.** The ability to embrace and be agile with change is a key characteristic of a successful international assignee. It aids the settling in process, informs a better understanding of cultural differences and equips assignees to respond to a new professional environment. Remember that an international assignment is a complex undertaking. PwC has shaped its programme based on many years of experience, but elements of it (e.g. embassy work permit processing times or shipping delays) are outside our control.

**Global mindset and knowledge sharing.** Assignees should actively seek out opportunities to share information and expertise both during and after their assignment. They should lead the preparation of their repatriation plan and focus on executing this on return to their home firm.

**Ambassador and advocate.** As an ambassador for their home firm and the international assignment programme, the professional conduct of all assignees is imperative. Most will be asked to act in a mentor or buddy capacity to other international assignees at some point during or on completion of their assignment. All will be asked to contribute feedback that will help drive the continuous improvement of the international assignment programme.
Section 1
An international assignment – What to expect

Accepting an international assignment

An international assignment will most likely be a greatly enriching experience, but it is unlikely to proceed without some upheaval for the assignee and their family.

It is important to give full consideration to the range of challenges that may arise from moving and working abroad before a decision is made to accept an international assignment. Some of these challenges can feel very disruptive if they are unexpected or go unmanaged. The typical international assignee thrives on change, and much of the experience the international assignee will face is developmental in nature.

An international assignment is inherently complex and you should expect the relocation process to take two to three months. An international assignee will move their home, their job and potentially their family across borders. Regulatory requirements arising from matters such as tax and immigration compliance must be fulfilled. Household goods may need to be packed up and shipped considerable distances.

The assignee and any accompanying family needs to consider how they will go about settling in to the host location. Assistance is provided with home and school searches, but the distance and accessibility to friends and family needs to be considered. There will be a need to build a new professional and social network, become well versed in cultural differences and possibly learn a new language. The employment prospects for accompanying partners, type of accommodation, neighbourhood and climate may be very different from home. It may prove difficult to purchase favoured products in local shops.

Considering the above, it will be of little surprise that flexibility, adaptability and self awareness are among the attributes most frequently associated with successful international assignees.

Extensive support is provided by Global Mobility professionals throughout the international assignment cycle. But in order for an international assignment to be a true success it is important that this is complimented by a regular investment of time and input from both the assignee and those with ownership responsibilities in the business.
Section 1
An international assignment – What to expect

Some key responsibilities

Successful international assignments require engagement from the assignee, individuals in the home and host business, Global Mobility professionals and others involved in the relocation process.

Some of the key responsibilities are highlighted below:

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<tr>
<th>Pre-Assignment Selection</th>
<th>Agree the terms of the assignment</th>
<th>During the Assignment</th>
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<tr>
<td>Consider priority markets for firm, career development for assignee and practical and cultural fit to role.</td>
<td>Agree business case, assignment classification and split of costs with home/host counterpart.</td>
<td>Regularly contact, coach and develop assignee. Monitor progress to objectives and repatriation plan.</td>
<td>Finalise repatriation plan 3 months prior to assignee return. Facilitate re-integration and execution of plan.</td>
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<tr>
<td>Research host location. Gain home country support. Participate in interviews as required.</td>
<td>Agree objectives/business case for assignment. Complete all required paperwork on a timely basis.</td>
<td>Regularly contact/share appraisal data with owner. Monitor progress to objectives and repatriation plan.</td>
<td>Finalise repatriation plan 3 months prior to return. Execute plan, seeking opportunities to use skills on return.</td>
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- The partner international programme (PIP) package
- Gross income
- The PIP policy provision
- The partner assignment package in full
Section 2
The partner international programme (PIP) package

- The assignment programme for partners (PIP) differs from that for staff because partners are owners of their home firm business and the policy is in line with how clients manage the international assignments of their senior executives.
- International assignees remain partners of their home firm and so remain on their home country income system which is supplemented by assignment and relocation allowances.
- The “home based” or “balance sheet” philosophy of the programme delivers global consistency for partners.
- The principles and calculation methodology of the assignment allowances are exactly the same whatever home and host countries are involved, but the total costs can vary according to the partner’s home country income and family size.
Section 2
Gross income

A partner’s home country gross income is distributed among four key areas, these being:

- Taxes;
- Housing and Utilities (H&U);
- Goods and Services (G&S); and
- Savings and Investment (S&I).

A partner remains on their home country income system throughout their international assignment. While on an international assignment the home gross income of a partner is determined in the same manner as if they had not undertaken an international assignment. However, the costs of Taxes, Housing and Utilities and Goods and Services will generally be more expensive in the host firm.
Section 2
The PIP policy provision

The PIP policy provision deals with the four key disbursement areas in the following manner:

**Taxes**

The partner is tax equalised, so they pay no more tax than the amount they would have paid had they remained at home.

This allows all partners to be treated the same irrespective of whether the host tax rates are higher or lower than the home country; all host country taxes become an assignment cost.

If a partner still has to pay home country taxes whilst on assignment this approach also provides for this.

If there are no taxes in the host country, tax equalisation still applies to ensure consistency for all partners on assignment, irrespective of home and host location.

A change in the host country tax rates will not affect the partner whilst on assignment.

**Goods & services**

The partner receives an allowance or differential to recognise the difference between a market basket of goods & services in the home and host location.

To ensure accuracy this data is sourced externally and is reviewed annually.

The allowance is subject to a home country gross income cap, which will vary by country. A negative cost of living is applied, subject to a cap.
Section 2
The PIP policy provision

Housing & utilities
The partner is provided with a host rent allowance in order to rent a property of a reasonable standard. This is based on external market data but recognises local conditions and the allowance is approved locally.

The rental allowance varies by family size (though for calculation purposes there is a maximum) and the lower of the actual rent or rental allowance is provided.

The partner also receives a utility allowance as a contribution towards their host utility costs. Again this is based on family size.

The partner will be expected to contribute towards the above cost in the form of a home housing norm. This is facilitated by a deduction from gross income.

The home housing norm is subject to a home country gross income cap.

Savings
These do not change on assignment.
Section 2
The partner assignment package in full

The Partner assignment package offers further benefits that are received at the various stages of an assignment.

Pre-Assignment:
Exploratory/house-hunting trip and house search assistance. Support from location specialists who also set up the tenancy agreement.
School search assistance. If required.
Immigration support. Obtaining the requisite work permit for the assignee and visas for accompanying family members.
Cultural orientation/language training. Based on business needs (if required).
Home country automobile disposal. Reimbursement of loss on sale of car (if applicable).
Shipment of household goods. Volumetric allowance determined by family size.
Spousal allowance. If applicable.

Arrival:
Outbound flight. Business class outbound air travel.
Major household appliances and electronics reimbursement. For goods not provided with the lease and/or not useable due to differences in voltage.
Settling-in allowance. Non-accountable cash lump sum paid on arrival as a contribution towards close down costs in the home and towards the costs of settling in.
Time off to relocate. Maximum of five days.
Temporary living expenses. Maximum of 30 days in a hotel prior to departure and post arrival.
Section 2
The partner assignment package in full

On Assignment:

Goods and services (G&S) differential.

Housing differential. Combination of the host rent & utility allowance and the home housing norm.

Education differential. Difference between actual home costs (if applicable) and host costs (if using a fee-paying school).

Medical insurance differential. Comprehensive international medical insurance plans.

Other insurances. The partner remains on their home firm benefit programme.

Tax equalisation.

Location premium. Where applicable.

Storage of household goods at home. If applicable and subject to limits.

Annual home leave trip. One flight per assignment year for the partner and accompanying family members; class of travel dependent on flight duration.

On Completion:

Return flight. Business class return air travel.

Shipment of household goods. 10% increase on outbound volume.

Settling-in allowance. Non-accountable cash lump sum paid as a contribution towards close down costs in the host and re set-up costs in the home.

Temporary living expenses. Maximum of 30 days in a hotel prior to departure and post return home (if applicable).
Section 3 – Living and working in Hong Kong

- A region with exceptional growth potential
- Hong Kong - A brief overview
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- People, food and culture
- Religion and laws
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Section 3
Hong Kong – A region with exceptional growth potential

Owing to its strategic location on the doorstep of Mainland China, a vast booming economy, Hong Kong is a global centre for world trade, finance, business and telecommunications. Hong Kong is currently the world’s eleventh largest trading entity and the world’s fifteenth largest banking centre in terms of gross external positions of banks. According to the Bank of International Settlements, Hong Kong is the third largest foreign exchange market in Asia and sixth largest in the world. Its stock market is the third largest in Asia and the seventh largest in the world in terms of market capitalisation.

As an international business hub, Hong Kong has a business-friendly environment with the rule of law, free trade and free flow of information, open and fair competition, a well-established and comprehensive financial network, a superb transport and communications infrastructure, sophisticated support services and efficient and innovative entrepreneurs complemented by a well-educated workforce.

Moreover, it has substantial foreign exchange reserves, a fully convertible and stable currency, prudent fiscal management and a simple tax system with low tax rates. In view of these virtues, Hong Kong has retained its rating by The Heritage Foundation as the freest economy in the world, a position it has held since 1995.

Hong Kong is so far the most important entrepot of the Mainland China. Hong Kong is the third largest trading partner of the Mainland China after the US and Japan. Hong Kong is the largest source of overseas direct investment in the Mainland China. By the end of 2009, among all the overseas-funded projects approved in the Mainland China, close to 50% were tied to Hong Kong interests. Hong Kong is also a key offshore capital-raising centre for Chinese enterprises.
Section 3
Hong Kong – A brief overview

Hong Kong is situated on China’s south east coast, at the mouth of the Pearl River and facing the South China Sea. Covering an area of 1,104 square kilometers, the territory is made up of the Hong Kong Island, the Kowloon Peninsula and the New Territories. At the core is the Victoria Harbor which separates the Hong Kong Island from Kowloon and the New Territories incorporates 262 outlying islands.

On 1st July 1997, Hong Kong became a Special Administrative Region (SAR) of The People’s Republic of China (PRC) with a high degree of autonomy. Hong Kong has its own constitution, the Basic Law, and its own government, retaining its capitalist system, independent judiciary and the rule of law, free trade and the freedom of speech. In many ways it is an independent international city with its territorial borders and immigration control separate from Mainland China.

With its population of seven million, there are more than 50 different nationalities living in Hong Kong. 95% of them are ethnically Chinese and so its heart and spirit, its traditions, customs and etiquette, remain Chinese. It is advisable to be sensitive to cultural differences in this dynamic and ever-changing place. Chinese (Cantonese is widely spoken) and English are the official languages of Hong Kong. All official signs are bilingual (using traditional Chinese characters). Mandarin (Putonghua) is well established as the third language and is being spoken increasingly.

Hong Kong’s climate is sub-tropical. Temperatures can drop below 10 degrees Celsius in winter and often exceed 31 degrees Celsius in summer. Hong Kong is geographically compact and boosts one of the world’s most efficient, safe, affordable and convenient public transport systems. Whether by taxi, ferry, rail, bus or tram, you can get around easily and catch wonderful glimpses of the city along the way.

The expatriate community in Hong Kong is large and well-developed. English is the widely spoken language among the different nationalities.
PwC China, Hong Kong, Singapore and Taiwan work together on a collaborative basis, subject to local applicable laws. Collectively, we have more than 580 partners and a strength of 14,000 people located in 21 cities: Beijing, Hong Kong, Shanghai, Singapore, Taipei, Chongqing, Chungli, Dalian, Guangzhou, Hsinchu, Kaohsiung, Macau, Ningbo, Qingdao, Shenzhen, Suzhou, Taichung, Tainan, Tianjin, Xiamen and Xi’an. The three main centres of operation in China are Beijing, Hong Kong, and Shanghai. Our professional accounting and audit practices were the first to be established in Hong Kong and Shanghai in 1902 and 1906 respectively. PwC China/Hong Kong have achieved many accolades for our professional contributions and our social and community initiatives. Recent awards received include:

- “No. 1 out of top 100 accounting firms in China” for 8 consecutive years by the Chinese Institute of Certificated Public Accountants.


- The “Caring Company” award eight times from 2002-2011 from Hong Kong Council of Social Service.

The firm provides a multinational environment with close to 400 international staff from 20 different countries and around 150 international assignees.

PwC HK offers a diverse client base. A selection of some of PwC Hong Kong’s clients is listed below:

- AIG
- Alibaba.com
- Aluminum Corporation of China
- Bank of China
- China Construction Bank
- China Life Insurance
- Coca-Cola
- DHL
- Dow Jones
- Epson
- Esprit
- ExxonMobil
- General Motors
- Google
- Hutchison Whampoa
- IBM
- Jardine
- Morgan Stanley
- Procter & Gamble
- Swire
Section 3
Living and working in Hong Kong

In the words of one international assignee...

When the opportunity arose to relocate to Hong Kong from Sydney, it did not take me long to say yes. The timing was right from a career perspective in terms of a new challenge, and manageable from a personal point of view with my children having completed, or about to complete, their secondary school education in Australia. My wife and I quickly settled in to the Hong Kong way of life, exchanging living in a leafy Sydney suburb to an apartment in a high rise tower on Hong Kong island. The extensive, efficient public transport system makes commuting to and from the office very easy.

I was made to feel welcome in the office and quickly settled into the familiar PwC way of life. The biggest change is working in a Chinese culture, but there is still so much Western influence in the firm and the city that any sense of shock is mitigated. The firm has a most impressive list of audit clients, which provides great opportunities for challenging yet rewarding work experience.

Hong Kong is an exciting city in which to live and work. There is a lot to see and do. The quality of life is high, and once you get used to the hot, humid weather of the summer months, you quickly realise that you are truly experiencing Asia’s World City.”

Brian Hunter, Assurance Partner
from Australia to Hong Kong
Section 3
Immigration

• International assignees who do not have the right of abode or right to land in the Hong Kong Special Administrative Region (HKSAR), are required by the government to obtain an entry visa/permit to work in Hong Kong before travelling to Hong Kong. A range of documentation to support the visa process including attested copies of professional qualification and academic certificates are required. This process usually takes around four to eight weeks commencing from the date of submission of a completed visa application form.

• The Hong Kong Global Mobility team will guide international assignees through this process. We sponsor the assignee’s accompanied immediate family member(s) (legally married spouse and legal recognised child) to apply for dependent visas. Dependent visa holders are free to take up both paid and unpaid work, and to study in Hong Kong.

• Generally, ‘life partner’ status is not recognised by the HKSAR government, as such, there is no guarantee that a dependent visa will be issued to life partners who are not legally married to the assignee.

• All persons permitted to stay in Hong Kong for more than 180 days are required to apply for an Identity Card within 30 days of arrival.
Section 3
Tax

- International assignees are subject to salaries tax on their Hong Kong-sourced employment income, any income from an office held in Hong Kong and any Hong Kong pension. However, a business traveller will not have Hong Kong salaries tax liability if his/her visits to Hong Kong do not exceed 60 days in a tax fiscal year (i.e. 1 April to 31 March).

- A person’s residence, domicile or citizenship is irrelevant to his/her liability to salaries tax in Hong Kong. Income includes salaries, wages, commissions, tips, bonuses, allowances, perquisites, leave pay, terminal/retirement awards, contract gratuities, pension and non-cash benefits, etc.

- The tax system in Hong Kong is simple and the tax rate is relatively low. A person’s income from employment, less allowable deductions and personal allowances, is chargeable to salaries tax at progressive rates. The maximum tax payable is, however, limited to tax at the standard rate on the person’s income from employment less allowable deductions, but without a deduction for personal allowances. The effective tax rate is around 7% to 15%.

- Allowable deduction includes mandatory contributions to MPF, approved charitable donations, self-education expenses and home loan interests, etc. A married couple (husband and wife) who receive employment income are assessed under salaries tax as separate individuals. However, they may elect to be jointly assessed if the election can reduce their overall tax liability.

- A year of assessment runs from 1 April to 31 March of the following year. Provisional Salaries Tax for a year is usually based on the income less the allowances of the preceding year. The Individual should complete and submit the tax return and pay the tax. A consultation session with a Tax IAS representative will be arranged for the assignees which will give an overview of HK salary taxes, tax payer responsibilities and tax filing timeline etc.

- There is no value-added, sales tax and no tax on capital gains and dividends.
Section 3
People, food and culture

- Most Chinese people in Hong Kong naturally lean toward eastern culture. Many, though, have adopted western ways with substantial numbers still adhering to Chinese traditions. On various social aspects, the bottom-line Chinese values of “family solidarity” and “courtesy” carry significant weight in the culture.

- With over 100 years of colonial history and a largely Chinese population, Hong Kong is a unique fusion of Western and Eastern cultures. Its incense-filled temples, colonial buildings and glass-and-steel skyscrapers, along with its ancient traditions and lively festivals, make living in Hong Kong a vibrant cultural experience.

- Food is the heart and soul of Hong Kong life and it holds an important place in Hong Kong culture. Asian food (Korean, Japanese, Thai and Vietnamese) is hugely popular. From dim sum, da been lo (hotpot), fast food, to the most rare of delicacies, Hong Kong carries the reputable label of “Gourmet Paradise” and “World’s Fair of Food”.

- Hong Kong offers a host of memorable tourist attractions within its compact area, with The Peak, Ocean Park, Victoria Harbour and the Giant Buddha among the most awe-inspiring. Lan Kwai Fong’s influence has spread up on to Hollywood Road, where there are numerous restaurants, lounges and bars, and along to the Soho district.
Section 3
Religion and laws

• Hong Kong is a multicultural and secular city with a multiracial population living in harmony. Tolerance for the customs and traditions of all religions and ethnic groups is part of the city’s cosmopolitan philosophy.

• The traditional Chinese religions of Taoism and Buddhism co-exist with the faiths of Christians, Muslims, Jews, Hindus and Sikhs. Local people are also influenced by the Philosophy of Confucianism and by ancestor worship. People are free to openly worship according to their own beliefs.

• The HKSAR’s legal system is firmly based on the rule of law and the independence of the Judiciary. Under the principle of “one country- two systems” which was established upon the handover in 1997, the HKSAR’s legal system is based on the common law. It has a mini-constitution called the Basic Law. The rights and freedoms of Hong Kong people and others living here are founded on the impartial rule of law, an independent judiciary, a comprehensive system of legal aid, and a free and active press.
Section 3
Medical care

- Hong Kong has a wide range of professionally trained doctors, specialists and dentists, with many trained overseas.
- There are 13 private hospitals, 41 public hospitals and numerous clinics in the territory. There are clinics operated on a 24-hour clock in some residential areas.
- If unfortunately, your health problems arise outside of clinical hours, and you cannot locate a 24-hour clinic near you, Hong Kong has excellent public and private medical systems to deal with this kind of emergency. Each hospital has an Accident & Emergency Unit, and you can access ambulances by calling the police emergency number (999).
- Most primary care in Hong Kong is private and patients are offered an excellent choice of practices to choose from. For day-to-day medications needs, there are many pharmacies (dispensaries) very conveniently located.
Section 3
Accommodation

- Hong Kong offers a large choice of accommodation at different prices and different levels of comfort. Apartments are the primary option in the city. Typical Hong Kong apartments are one level with a combined living-dining room, kitchen, bedrooms and bathrooms, maid’s room and washroom. Older blocks sometimes have balconies. The top floor apartment’s tenant may have exclusive use of the roof area.

- Serviced apartments and Villa-type housing are also available. The price is relatively affordable although sometimes far from the city. The Villa-type housing tenancy agreement and management fee requirement are different from the typical apartments. Serviced apartments are also available on long-term or short-term leases. International assignees with accompanying family members tend to live in the Hong Kong Island to be close to the international schools.

- Apartment tenancy agreements generally run for two years. A two-month deposit and a one-month rental plus management fees are required to be paid in advance. Normally, utilities are excluded and are paid by the tenant.

- Most expatriate families in Hong Kong employ a live-in or part-time domestic helper. Helpers are employed on a two-year contract and employers are expected to pay the round-trip airfare from the home country, passport and visa fees, food, housing, and medical expenses.

- PwC Hong Kong engages a relocation vendor to provide assignees with orientation services. This vendor will shortlist a selection of apartments to view based on the assignee’s criteria.

- Housing costs are tax deductible but subject to its rental value which is 10% of the assessable income of the individuals, provided they are supported by a duly stamped tenancy agreement, and monthly official rental receipts evidencing the landlord has paid property tax on the rental income.
Section 3
Schooling

- There are over 40 international schools offering more than nine curricula, giving parents the chance to find one that is compatible with their home country. Options include the Australian, British, Canadian, French, German/Swiss, Japanese, Korean, Singaporean and the US systems, as well as the international baccalaureate.

- In general, the school year starts in August and ends in June of the following year. It is important to note that the vacancies in international schools are in high demand, so it is essential to make a reservation to enroll as early as possible. It is strongly recommended that the assignee’s child(ren) apply to more than two schools in order to be guaranteed a place.

- Students are admitted and placed in a grade level. Grades run from pre-kindergarten (at the age of 4) through Grade 12 (at the age of 17). Annual tuition fees vary by schools, but are generally around US$8,000 to US$13,000 for pre-kindergarten and kindergarten, and US$13,000 to US$24,000 for primary school up to high school.

- Some international schools require individual debentures, meaning that a sum of money is paid in advance which may be refunded when the child leaves, or may depreciate over a seven year period to zero. Other schools charge an entrance levy which is non-refundable.
Hong Kong is a highly mobile city, where people use an efficient, economical and multi-modal public transport system that includes railways, trams, buses, public light buses, taxis and ferries. All means of transport are considered safe.

For convenience, frequent travellers can use an Octopus Card (an electronic stored-value card) that is accepted on most public transport options. A refundable deposit is included in the cost and the card can be topped-up in designated convenience stores or automatically via on-line bank account transfer.

Mass Transit Railway (MTR) is one of the most efficient and far-reaching railways that is commonly used by people. Taxis are generally considered a very fast and convenient way to get to one destination. International assignees have the opportunity to hire a taxi for a half or a whole day. Normally not all taxi drivers speak English and some are not familiar with maps. It is useful to tell them the destination in Cantonese or have it written in Chinese.

Hong Kong traffic drives on the left-hand side of the road and cars must be right-hand drive. If assignees plan to stay in Hong Kong for more than one year and choose to drive in Hong Kong, a driving license is required. Parking is relatively expensive particularly in crowded or commercial districts. Road signs and signs at train stations and airports are usually in Chinese and English.
Section 3
Security

- Hong Kong is one of the safest cities in the world, particularly for its size and densely populated living conditions. It is generally safe to walk around in the tourist areas at any time of the day or night. As in any big city, it is important to exercise good judgement by not flashing expensive jewelry, carrying excessive amounts of cash or straying into unfamiliar areas late at night.

- People who are over the age of 15 are required to carry a Hong Kong Identity Card, the form showing an application has been made or a valid passport for police checks. Proof of identity must be produced on demand.

What next

Interested in exploring an international assignment to Hong Kong further?

• Visit the territory-specific Global Mobility website for China, Hong Kong and Singapore (http://rise/General/gm/gm.html) to understand more about Hong Kong.

• Contact your local Global Mobility team who will be able to guide you through your role in the international assignment process.

• Or you can also visit the Global Mobility website www.globalmobility.pwc.com, which is a good source of information about the international assignment programme and related processes.