THIRD TLRP INTERNATIONAL CONFERENCE

THE EUROPEAN UNION AND GREATER CHINA:
UNDERSTANDING THE FUNDAMENTALS OF THE NEW TAXATION RELATIONSHIP

Saturday, 25 February 2012, 9:00 am – 4:00 pm
Council Chamber, 8/F Meng Wah Complex
The University of Hong Kong, Pokfulam Road, Hong Kong

Conference Overview

The European Union (EU) and Greater China - Mainland China, Hong Kong, Taiwan and Macau - (GC) comprise two of the key super-jurisdictions within the ‘new’ system of world trade which has evolved since 1989 (and since the commencement of China’s ‘open-door’ policy around 1978).

The Taxation Relationship between the EU and GC is of rapidly growing importance. The International Tax dimensions of this relationship extend with each passing year.

Increasingly, the Municipal Tax aspects are of great interest, also, as EU investment within GC drives ahead. Moreover, as we look forward, it seems guaranteed that GC investment within the EU is set to lift significantly and continuously over coming decades.

This Conference will offer a comprehensive review of a range of key International Tax and Municipal Tax areas of concern arising out the complex, developing Tax Relationship between the EU and GC. We are fortunate to have a number of recognised international speakers from the Institute for Austrian and International Tax Law at WU in Vienna. This Institute is one of the foremost Taxation Law and Policy Research Centres in the EU.
Conference Speakers

Prof. Dr. Dr. h.c. Michael Lang
Professor, Institute for Austrian and International Tax Law at WU

MMag. Oliver-Christoph Günther
LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Meliha Hasanovic
Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Markus Seiler
LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Karoline Spies
Deloitte-Research Project Associate, Institute for Austrian and International Tax Law at WU

A number of notable, international and local commentators have now accepted invitations to attend the Conference - each of whom will provide succinct commentary on presented papers to begin the Q&A sessions.

Commentators

Associate Professor Tomas Balco
Director, Central Asia Tax Research Centre, Kazakhstan Institute of Management, Economics and Strategic Research, Almaty, Kazakhstan

Professor Neil Buchanan
The George Washington University Law School, Washington DC, USA

Associate Professor Marco Greggi
University of Ferrara, Bologna, Italy

Professor Andrew Halkyard
Adjunct Professor, University of Hong Kong

Professor Rick Krever
Director, Taxation Law and Policy Research Institute, Monash University, Melbourne, Australia
Conference Programme

9.00 – 9.30 AM: Coffee & Registration

9.30 – 10.00 AM: Conference Opening / Welcome / Introduction / House Keeping

10.00 AM – 12 NOON:

THEME 1
Agreements and Arrangements between European Union (EU) Countries and Greater China (GC) Jurisdictions compared to the OECD and the UN Model Conventions.

Sub-Themes:
Tax Treaties Concluded between EU Countries and Mainland China (Oliver-Christoph Günther).

Tax Treaties/Arrangements Concluded between EU Countries and Hong Kong, Macau and Taiwan (Meliha Hasanovic, Markus Seiler).

Commentary and Q&A

12 NOON – 1.30 PM: Lunch Break - Free Sandwich Lunch in Adjacent Room

1.30 PM – 3.30 PM:

THEME 2
The Influence of Agreements and Arrangements between EU and GC on EU Taxation Law (and Related Laws).

Sub-Themes:
The Proposal for a Common Consolidated Corporate Tax Base (CCCTB) in Europe: Impact on the Relations between EU and GC Jurisdictions (Prof. Lang).

Influence on Mutual Assistance: Exchange of Information, Recovery of Taxes (Karoline Spies).

Commentary and Q&A

3.30 PM – 4 PM: Closing Remarks