

**ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW**  
**FACULTY OF LAW**  
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*Public Lecture*

## **Jurisprudential Perspectives of Taxation Law**

**Professor John Prebble**

*Victoria University, Wellington*

**7 November 2007 (Wednesday)**

**6:30 – 7:30 pm**

**Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong**

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Why is it that despite strenuous attempts at reform income tax law continues to become more complex in almost all jurisdictions? Professor Prebble will address this question from the perspective of jurisprudence. Few legal philosophers, and even fewer tax scholars, have applied jurisprudential theories of reasoning to income tax law. Professor Prebble will introduce a number of philosophers who have not addressed income tax law in their writing but whose work sheds light on the answer to his question. He will then use the work of the American philosopher Lon L. Fuller to show that the operation of fictions in income tax law differs markedly from the traditional *modus operandi* of legal fictions as seen in both Roman Law and the Common Law.

JOHN PREBBLE, BA, LLB (Hons) (Auckland); BCL (Oxon); JSD (Cornell); Inner Temple (London) is a professor and former dean of law at Victoria University, Wellington. He has written or edited 12 books on tax and business law and has published over 200 articles in scholarly and professional journals. Professor Prebble is a member of the Advisory Board of the International Bureau of Fiscal Documentation, Amsterdam, and a member of the Editorial Boards of several scholarly journals. He has held research fellowships or chairs at Cornell University, the Institute of Advanced Legal Studies, London, the Institute of Policy Studies, Wellington, and visiting appointments at the Centre for Socio-Legal Studies, Oxford, the International Bureau of Fiscal Documentation, Amsterdam, the European University Institute, Florence, Vienna University of Economics, and the universities of Sydney, Deakin, Bond, Leiden, New South Wales and Université Paris 1 (La Sorbonne). He is a Senior Fellow of the Taxation Law and Policy Research Institute, Monash University.

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1 CPD point is available for this lecture.

***Admission is free to all attendees who do not require CPD credit.***

There is an administrative fee of HK\$250 for attendees requiring 1 CPD point.

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email Flora Leung at [fkleung@hku.hk](mailto:fkleung@hku.hk) to reserve a place.

**ALL ARE WELCOME!**