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Public Lecture

**China's New Enterprise
Income Tax Law**

Nolan Sharkey

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13 December 2007 (Thursday)

6:30 – 7:30 pm

Room LG109, LG1 Floor, KK Leung Building, The University of Hong Kong

China announced its new Enterprise Income Tax Law in March this year and it becomes effective on 1 January 2008. The new law introduces long anticipated changes such as the unification of the taxation of the domestic and foreign sectors and the refinement of China's tax incentive regime. In addition the new law introduces some new taxation concepts hitherto unseen in China that are destined to reshape the taxation landscape significantly. This lecture will introduce China's new law and cast a critical eye over the changes and their possible impact. It will also highlight interesting facets that have remained in China's tax law despite the change and assess their impact.

Nolan Sharkey is Senior Lecturer in international tax at Atax, UNSW. His teaching and research interests cover a wide area of Australian and international taxation with a particular focus on China. He has written and presented widely to academic, professional and Governmental audiences. In addition he has participated in a number of significant advisory projects for bodies including the National People's Congress of China, The State Administration of Taxation of China, the Australian Taxation Office and the Institute of Chartered Accountants. Nolan is also a taxation consultant and adviser to the private sector and advises companies with business interests in Australia and China. He has been a Visiting Scholar at the National University of Singapore and Xiamen University. His current research focus is on informal and social institutions in China and how these shape all aspects of the regulatory landscape.

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 to reserve a place.

ALL ARE WELCOME!