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Hong Kong's Developing Double Tax
Agreement (DTA) Regime:
A Case Study of the HKSAR-New Zealand DTA

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University of Canterbury

Thursday, 1 September 2011, 1:00 – 2:00 pm
Room 303, 3/F T.T. Tsui Building, University of Hong Kong

Since Hong Kong adopts the territoriality basis of taxation, Hong Kong residents generally do not suffer from double taxation. Nevertheless, the Hong Kong Special Administrative Region Government (HKSARG) recognised that there are merits in concluding double taxation agreements (DTAs) with its trading partners. Consequently it is establishing a DTA network with its trading partners in order to minimise exposure of Hong Kong residents and residents of its DTA partners to double taxation. The Hong Kong-New Zealand DTA was negotiated in December 2010 and is currently awaiting formal ratification. In this seminar, Professor Sawyer will review the HK-NZ DTA and comment on the approach to negotiating DTAs in both jurisdictions.



Adrian Sawyer is Professor of Taxation and Acting Pro-Vice Chancellor and Dean of Commerce at the University of Canterbury. Adrian holds an SJD from the University of Virginia, and MCom(Hons), BCom and LLB degrees from the University of Canterbury. He is a Chartered Accountant and Barrister and Solicitor of the High Court of New Zealand. He has an extensive publication record, with articles appearing in scholarly and professional journals and chapters in books published in Asia, Australasia, Europe and North America. He is on numerous editorial boards and is Chair of the Editors of the *New Zealand Journal of Taxation Law and Policy*. His research interests include tax administration and compliance, international taxation (including international organisations), e-commerce taxation, environmental taxation, tax history, taxpayers' rights, tax rulings and individual insolvency.

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