

TAXATION LAW RESEARCH PROGRAMME
ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW
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THE UNIVERSITY OF HONG KONG

**National Tax Law and International Tax Cooperation
and Tax Planning Issues: Lessons from Liechtenstein**

Professor Dr Martin Wenz

*Chair in Tax Management and the Laws of International and Liechtenstein Taxation
University of Liechtenstein, Vaduz*

Friday, 18 October 2013, 12:30 – 1:30 pm
The Executive Centre, Lavender, Level Three, Three Pacific Place
Admiralty, Hong Kong

During the last couple of years, the Principality of Liechtenstein has made an enormous effort with regard to the total realignment of its tax system including the national and international tax treatment of individuals, legal entities, wealth structures and investment funds. Thus, the Liechtenstein tax system is nowadays in full conformity with international as well as European legal and tax principles in an increasingly standardized tax world (2.0). Furthermore, the Principality of Liechtenstein has committed itself not only to the Global Standards of transparency and exchange of information as developed by the OECD, but it has also showed its willingness to go beyond these Standards in order to better meet the concerns and tax claims of other jurisdictions. This approach also benefits investors, Liechtenstein's financial centre and its industrial sector by addressing the global issue of tax fraud and tax evasion as well as double taxation, thus making the Principality an entirely tax compliant and also tax competitive destination. This seminar illustrates this development and analyses its impact on international tax planning issues and strategies especially with regard to foreign investors using Liechtenstein as a wealth management hub for their global investments.



Professor Dr Martin Wenz holds the Chair in Tax Management and the Laws of International and Liechtenstein Taxation and is the Head of the Institute for Financial Services and a member of the Management Board of the University of Liechtenstein in Vaduz. His main teaching and research interests cover the analysis and the design of tax systems, international and European tax cooperation and tax standardisation, the national and international taxation of individuals, companies, wealth structures, investment funds and financial instruments. He gives advice on national and international tax law as well as on international and European tax cooperation to the Government of the

Principality of Liechtenstein. He was Head of the group of tax experts preparing the Liechtenstein tax reform that came into force in 2011. He has written and presented widely to academic, professional and Governmental audiences.

Space is limited. Registration is required (Note: Downtown Location).
Please email Flora Leung at fkleung@hku.hk to reserve a place.