

TAXATION LAW RESEARCH PROGRAMME (TLRP)
ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW
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FACULTY OF LAW, THE UNIVERSITY OF HONG KONG

1st Seminar

The Arm's Length Price Myth

Monday, 9 April 2018, 12:30 - 1:30 pm

Academic Conference Room, 11/F Cheng Yu Tung Tower, The University of Hong Kong

This topic explores the implications of multinational enterprises relying primarily on transfer pricing principles for the purposes of ascertaining the price of intercompany transactions and how this often creates tensions with other areas of law which impact on the pricing of related party transactions. This topic will also discuss some techniques used by multinational enterprises to rationalise some of these tensions and the intrinsic difficulties in achieving a sustainable balance without governments and international agencies working on a framework for addressing these competing demands.

2nd Seminar

Multinationals under Siege – The Changing Nature of International Tax and Trade Disputes

Wednesday, 11 April 2018, 12:30-1:30 pm

Room 723, 7/F Cheng Yu Tung Tower, The University of Hong Kong

Global transparency in tax and trade matters is here to stay with greater exchange of information, mutual administrative assistance agreements and guidelines from the World Customs Organisation. This topic examines the various mechanisms for authorities to exchange information on tax and trade matters and why traditional strategies of dealing with disputes on a single jurisdiction basis will increasingly be anachronistic. It also explores how multinational enterprises and advisors will need to adapt to the changing nature of global tax and trade disputes.

Speaker's Bio

Eugene Lim is the former head of Baker & McKenzie's Tax, Trade and Wealth Management practice in Singapore and the firm's Asia Pacific International Commercial & Trade Practice. He has extensive experience relating to the structuring of supply chain and distribution strategies in the Asia Pacific region as well as in international tax and trade matters. Eugene is recognised by leading legal directories such as The Legal 500 Asia Pacific and International Tax Review, with Chambers Asia Pacific noting that "clients prize the practical nature of Eugene Lim's advice, and particularly appreciate his ability 'to analyse, find solutions and add value - not just as a legal counsel but as a business consultant too'". Who's Who Legal commented that Eugene is the "first port of call" for clients in the trade and customs field. His practice focuses on international trade, international tax planning, tax controversies, indirect tax, customs and excise, export controls, trade sanctions matters in Singapore, China and the Asia Pacific region. He also covers trade law developments in the WTO, APEC, ASEAN and under the various free trade agreements in the Asia Pacific region. Eugene is a Board Member of the Singapore Tax Academy and a Member of the Singapore Academy of Law and Law Society of Singapore. He is admitted to practice in Singapore and England & Wales.

**Please register either or both Seminars ONLINE
via www.AIIFL.com to reserve a place.**

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