



# Blockchain & IP related Transfer Pricing Arrangements

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**Date: May 28, 2018 (Monday)**

**Time: 1pm – 2pm**

**Venue: Academic Conference Room, 11/F Cheng Yu Tung Tower, HKU**

## Abstract:

This seminar examines the major challenges of implementing the existing international tax laws to intellectual property (IP) related cross-border transfer pricing activities by MNEs, particularly the applications of Arm's Length Principle to IP related transactions, and explores the possibility of applying blockchain technology to facilitate the compliance and enforcement of transfer pricing rules. It first examines the major forms of IP related-transfer pricing activities conducted by multinational companies. It then examines the new requirements of the OECD Base Erosion and Profit Shifting (BEPS) Action Plan and the OECD Transfer Pricing Guidelines. Some recent development of the transfer pricing rules enforcement in major economies, including China and Australia, and their implications to the IP-related MNEs, are examined also. In addition to legal solutions, it attempts to explore the possibility and feasibilities of using new blockchain technology to address the transfer pricing problems. It contends it is important to make law and technology work together to address the transfer-pricing problem.

## About the speaker:



Dr. George Yijun Tian is a Senior Lecturer at the Faculty of Law, the University of Technology Sydney (UTS), and a UDRP Neutral appointed by World Intellectual Property Organization (WIPO). His teaching and research interests include: International Intellectual Property and Competition Law; Cross-border Transactions and Tax Avoidance in Cyberspace; Blockchain, Privacy and Internet Security; and Regulatory and Governance Theory.

George has published extensively in International Intellectual Property, Competition Law and Cyber Security. He is the author of the book *Re-thinking Intellectual Property: The Political Economy of Copyright Protection in the Digital Era* (Routledge, United Kingdom), and a co-author of the *Cultivating Growth - 2nd Asia Pacific Alternative Finance Industry Report* [Chinese edition] produced by Cambridge Centre for Alternative Finance at the University of Cambridge.



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