

TAXATION LAW RESEARCH PROGRAMME (TLRP)  
ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW  
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*Seminar*

## Legal Valuation in Chinese Tax Law

### Professor Xiaoqiang Yang

*Professor of Tax Law, Sun Yat-sen University School of Law  
Director, Research Center for Taxation & Financial and Tax Law  
Sun Yat-sen University*

**Wednesday, 5 November 2014**

**12:30 – 1:30 pm**

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

Now valuation issues permeate all tax laws and regulations. Tax law not only has to give a reply on a transaction's nature, but also deal with the quantification of a real transaction. How to measure the value, it is not only a technical point, but also one way leading to tax justice. This seminar will focus on the relation analysis between legal valuation and Chinese tax law.



**Professor Xiaoqiang Yang** holds a PhD from the School of Government of the Sun Yat-Sen University (2003), and an LL.M. degree (1994) and an LL.B. degree (1991) from the Southwest University of Political Science and Law. His research interests focus on VAT/GST, Taxing Digital Commerce, Construction and Real Estate Tax, Corporate Finance and Legal Valuation. He has published six tax law books and more than 40 tax articles in academic journals with both Chinese and English.

Professor Yang is the Government Legal Consultant for Guangdong Provincial Tax Bureau. In 2006, the Supreme Court of China offered a Senior Judge position to him and he worked there for a period of time and chose to return as a Tax Professor. In 2008, the National People's Congress of China appointed him to be a drafting member of New Chinese VAT Law. Since 2009, he has been the Chinese Correspondent for International VAT Monitor of IBFD. In December of 2013, he was appointed to be the Director of Research Center for Taxation & Financial and Tax Law of the Sun Yat-sen University.

*The Seminar will be conducted in English.*

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