

TLRP SPECIAL JOINT SEMINAR

Thursday, 18 December 2014

6:30 – 8:00 pm

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

From Felixstowe to Hong Kong

Philip Baker QC, *Field Court Tax Chambers, London*

Philip Baker QC will discuss the recent decision of the Court of Justice of the European Community in the *Felixstowe Docks* case, but will set this in a general context of the impact of European Union law on direct tax matters, and its consequences for Hong Kong companies (The case concerned companies in the Hutchison Whampoa group of companies).

Philip Baker QC is a barrister and QC practising from Field Court Tax Chambers in Gray's Inn. He was called to the bar in 1979, began practising in 1987 and took silk in 2002. He specialises in international tax issues, with a particular emphasis on double tax conventions, and on European Union law and taxation. He has a particular interest in the European Convention on Human Rights and taxation. Before moving into practice, he taught law for seven years at the School of Oriental and African Studies, London University. He was subsequently a visiting professorial fellow at Queen Mary University of London, and is now a senior associate fellow of the Institute of Advanced Legal Studies, London University. He is the author of *Double Taxation Conventions and International Tax Law* and the editor of the *International Tax Law Reports*.

Taxation of International Sports Stars and Entertainers

Patrick Way QC, *Field Court Tax Chambers, London*

The talk will cover the current position in relation to image rights including where their existence in the world is recognised and where it is not. It will look at the US perspective and in particular at the *Garcia and Goosen* cases which deal with royalty rights and passive and active income. It will also focus on the UK perspective in the light of the *André Agassi* case and the position in relation to the European Champions League Final and the Olympic Games. It will also cover the overseas element in tax planning for international sports stars and entertainers coming to the UK describing the ideal offshore structure for them and consideration of anti-avoidance rules.

Patrick Way QC is a senior tax barrister with over thirty-five years' experience both as an adviser and an advocate. He has represented clients in all levels of the UK court regime and in the Privy Council. He acted for *André Agassi* in his headline case involving the tax treatment of international sports players and he has advised many of the world's most famous celebrities.

Please register on-line via www.AIIFL.com or
email Flora Leung at fkleung@hku.hk to reserve a place.