

Seminar

Transnational Tax Law: Fiction or Reality, Future or Now?

Professor Miranda Stewart

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The Australian National University*

Wednesday, 23 March 2016

12:30 - 1:30 pm

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

As global tax developments continue to unfold, we need to understand what are the effects of the new transnational tax norms, practices and laws, attempts at coordination and continuing tax competition. Recently, Genschel and Rixen (2015) analysed what they term a “transnational legal order” of international tax. Yet tax law has historically been seen as a bastion and expression of sovereignty, funding public goods in the nation state. What does it mean to identify a transnational tax legal order? Does transnational tax law really exist? If so, what is its authority and legitimacy? Who are its subjects and its agents? How is it enacted, interpreted and enforced in national or international spheres and how is it embedded in practice? And what impact might it have on Hong Kong and China? This paper will explore these questions through examining some case studies, including recent developments in base erosion and profit shifting (BEPS) reforms especially anti-abuse rules and tax administrative and information rules.

Professor Miranda Stewart is Director of the Tax and Transfer Policy Institute, Crawford School of Public Policy at the Australian National University in Canberra. Miranda researches widely on tax law and policy, including tax of business entities in the context of globalisation; tax and development; tax information exchange and legitimacy of tax reform and institutions nationally and internationally. Recent books include as co-editor, *Not for Profits Law* (Cambridge University Press, 2014); *Sham Transactions* (Oxford University Press, 2013); *Tax, Law and Development* (Edward Elgar, 2013). Miranda also holds an affiliation as a Professor at Melbourne Law School, University of Melbourne and previously taught at New York University School of Law, NY, USA and worked in private legal practice and in government. She sits on the Permanent Scientific Committee of the International Fiscal Association and is a Fellow of the Centre for Business Taxation at Oxford University.

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