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.

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