

**TAXATION LAW RESEARCH PROGRAMME (TLRP)**  
**ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW**  
**FACULTY OF LAW, THE UNIVERSITY OF HONG KONG**

## **BEPS 2.0**

**Friday, 22 November 2019, 12:45 – 1:45 pm**  
**Room 723, 7/F Cheng Yu Tung Tower, The University of Hong Kong**

**Abstract:**

The OECD's proposals to counteract Base Erosion and Profit Shifting in the tax sphere (BEPS) have been criticized both for being too radical and for being mere tinkering. Are the changes already proposed and implemented by many jurisdictions, together with the new proposals now coming forward, producing sustainable change for the better or merely increasing the complexity and the inadequacies of international taxation?

**About the Speakers:**



**Judith Freedman** is Professor of Taxation Law and Policy at the University of Oxford, where she works on tax policy and tax administration. She has written extensively on taxation issues, including small business taxation and tax avoidance. She was one of the founders of the Oxford University Centre for Business Taxation and of the Oxford MSc in Taxation. She has served on a number of committees and advisory groups, including the Aaronson Tax Avoidance Study Group. She is general editor of the British Tax Review and on the editorial boards of several other tax journals. She is a member of the Council and the Tax Law Review Committee of the Institute for Fiscal Studies, and contributed to the Institute's Mirrlees report on reforming the tax system. Judith was appointed a CBE in 2013 for her services to tax research and as an Honorary Fellow of the Chartered Institute of Taxation in 2015. In 2016 she was elected a Fellow of the British Academy.



**Adrian Sawyer** is Professor of Taxation and previous Research Director for the UC Business School at the University of Canterbury. Adrian holds an SJD from the University of Virginia, and MCom(Hons), BCom and LLB degrees from the University of Canterbury. He is a CA (CA\_ANZ) and CPA (CPA Australia), and Barrister and Solicitor of the High Court of New Zealand. He has an extensive publication record, with articles appearing in scholarly and professional journals and chapters in books published in Asia, Australasia, Europe and North America. He is on numerous editorial boards and is Chair of the Editors of the New Zealand Journal of Taxation Law and Policy. His research interests include tax administration and compliance, international taxation (including international organisations), digital taxation, taxpayers' rights, and tax rulings.

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For Enquiries: Flora Leung at [fkleung@hku.hk](mailto:fkleung@hku.hk)

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