

TAXATION LAW RESEARCH PROGRAMME
ASIAN INSTITUTE OF INTERNATIONAL
FINANCIAL LAW
www.AIFFL.com
FACULTY OF LAW
UNIVERSITY OF HONG KONG

AN INTRODUCTION TO INTERNATIONAL TAXATION

**INTENSIVE COURSE DELIVERED
OVER 3 DAYS:**

Friday 1 June 2012
(6.30pm – 9.00pm, 2.5 hours)

Saturday 2 June 2012
(2.30pm – 5.00pm, 2.5 hours)

Sunday 3 June 2012
(11.00am – 5.00pm, 5 hours with
1 hour lunch)

VENUE:
UNIVERSITY OF HONG KONG
ROOM - TBA

Course Fee:
HK\$1,800.00 per person
Please send a cheque payable
to "The University of Hong
Kong" to Flora Leung, Faculty
of Law, The University of Hong
Kong, 4/F KK Leung Building,
Pokfulam Road, Hong Kong

Register

Please complete the attached
Registration Form and email
it to Flora Leung at
flkleung@hku.hk or by fax at
2549-8495.

Deadline for registration:
1 March 2012

Enquiry: Please contact Flora
Leung at 2859-2941.

**An introductory level course to the operation of international
taxation as it applies to expatriates and businesses!**

Hear from an Australian legal practitioner and Teaching Fellow at
the University of Melbourne, Sarah Hinchliffe, who will provide you
with a comprehensive introduction to the current international tax
regime operating in select jurisdictions, including Hong Kong,
Mainland China, Australia, the United Kingdom and the United
States.

Topics covered will include:

- How tax residents (companies and individuals) of Hong
Kong, Mainland China, Australia, the UK and US are taxed
– who is considered a resident in these respective
jurisdictions and the extent to which the tests differ?
- How source of income is determined and taxed in these
respective jurisdictions?
- An overview of the OECD Model Tax Convention.
- What is the impact of Taxation Treaties (including Double
Tax Treaties) in the respective jurisdictions?
- How are expatriates of Hong Kong, Australia, the UK and
US taxed?
- An overview of international compliance, including what
are the hidden traps concerning 'schemes' and investment
structures for individuals and businesses in the respective
jurisdictions?
- What measures are in place in the respective jurisdictions
concerning Thin-Capitalisation and Transfer Pricing?
- What anti-profit shifting measures operate?

Who Should Attend?

The introductory-level program is designed for individuals, including
practitioners and post-graduate commerce or law students, who
seek a good understanding of the international tax system in Hong
Kong, Mainland China, Australia, the UK and the US.

This course is not intended for those who are experienced in how
the international tax regime operates in these respective
jurisdictions.

Presenter:

Sarah Hinchliffe, Barrister & Solicitor (High Court of Australia,
Supreme Court of Victoria), LLB, LLM, ATIA, Director (Princeton
Legal), Teaching Fellow (University of Melbourne).

AN INTRODUCTION TO INTERNATIONAL TAXATION

Date	Time	Session Overview
Friday 1 June 2012		
	6.15pm – 6.25pm	Registration
	6.30pm – 6.40pm	Introduction and Course Overview
	6.40pm – 9.00pm	Tax Residence of Individuals and Companies in Hong Kong, Australia, the US and UK <ul style="list-style-type: none"> • Test and criteria to determine residence for tax purposes in the respective jurisdictions • Concept of a 'Permanent Establishment' • Tips and traps concerning residency
Saturday 2 June 2012		
	2.15pm – 2.25pm	Afternoon preliminary refreshments
	2.30pm – 2.55pm	International Tax Matters concerning Tax Structuring and Tax Planning <ul style="list-style-type: none"> • Overview of tax planning goals for individuals and businesses
	2.55pm – 4.00pm	Tax Base and Tax Source <ul style="list-style-type: none"> • Comparison of tax base and source rules concerning Mainland China, Hong Kong, Australia, the US and the UK
	4.00pm – 5.00pm	Tax Treaties and Model Tax Treaties <ul style="list-style-type: none"> • Role of comprehensive tax treaties • Format, structure and scope of a tax treaty • Relationship between tax treaties and domestic law • Introduction to the various model treaties • Model tax treaties versus bilateral tax treaties • Personal and territorial scope of tax treaties • Conditions for the application of a treaty • Dispute resolution
Sunday 3 June 2012		
	10.45am – 10.55am	Morning preliminary refreshments
	11.00am – 12.00pm	Introduction to the Taxation of Inbound Investments and Income <ul style="list-style-type: none"> • Introduction to the taxation of cross-border business activities • Withholding taxes concerning individual and business transactions
	12.00pm – 1.00pm	Introduction to the Taxation of Foreign Investments and Income <ul style="list-style-type: none"> • Overview of the operation and application of Transfer Pricing Rules • Overview of the operation and application of Controlled Foreign Company rules
	1.00pm – 2.00pm	Lunch
	2.00pm – 5.00pm	Introduction to Tax Planning <ul style="list-style-type: none"> • Choice of entity structure • Income shifting • Anti-avoidance measures concerning international and domestic sourced income in respective jurisdictions • Exchange of information • Tips and traps

AN INTRODUCTION TO INTERNATIONAL TAXATION

Course Level and Prerequisites

This is an introductory level course. Participants may have a basic knowledge of the domestic law of at least one country as it relates to taxation of foreign income derived by resident individuals and domestic-source income received by non-resident individuals. In addition, a very basic understanding of the function of double tax treaties would be helpful, but the course will proceed on the basis that course participants are new to dealing with treaties.

Advance Preparation

In order to participate in this particular course, no advanced preparation is necessary. Suggested reading materials will be provided at least two weeks before the start of the course.

PRESENTER PROFILE



Sarah Hinchliffe
University of Melbourne

Sarah Hinchliffe is a Teaching Fellow in the Department of Accounting at the University of Melbourne and teaches in the postgraduate program. Sarah is an Australian Lawyer and has practical experience in the area of taxation law having worked for the Australian Taxation Office and in private legal practice. Sarah is also a Director of a boutique legal firm located in Melbourne, Australia.

Prior to joining the Department of Accounting, Sarah was an Assistant Lecturer in the Department of Business Law and Taxation at Monash University where she taught a range of commercial law subjects in the undergraduate program. Sarah has also taught at a postgraduate level at Victoria University and for the Taxation Institute of Australia.

Sarah is an Associate member of the Law Institute of Victoria and of the Taxation Institute of Australia. She is also a member of the Taxation and Revenue Committee and the Intellectual Property and Information Technology Committee at the Law Institute of Victoria. Sarah has been an external Editor for the Law Institute Journal, also an Editor of the Journal of Australian Taxation and she has been engaged by the Productivity Commission as a consultant.

Her research interests are primarily in the areas of taxation law and intellectual property. In relation to the former, issues associated with structuring, taxation compliance and international taxation, and in relation to the latter, Chinese, European and American intellectual property law. Amongst other matters, Sarah has delivered seminars in the area of taxation (including USA, UK and Australian taxation laws) as part of the Asian Institute of International Financial Law seminar program at the University of Hong Kong. Sarah is also a co-author of a book entitled "Taxation Law in Context", published by Oxford University Press.

**Taxation Law Research Programme
Asian Institute of International Financial Law**

AN INTRODUCTION TO INTERNATIONAL TAXATION

Please fax the registration form to 2549 8495 for enrolment.

Registration Form

Surname: _____ First Name: _____

Company: _____ Email: _____

Address: _____

Phone: _____ Fax: _____

Cheque No _____ Bank _____

Deadline for Registration: 1 March 2012.

Please send a cheque payable to “**The University of Hong Kong**” to Flora Leung, Faculty of Law,
The University of Hong Kong, 4/F KK Leung Building, Pokfulam Road, Hong Kong

For enquiries, please contact Flora Leung
Phone: 2859 2941 Fax: 2549 8495 Email: fkleung@hku.hk