

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

TLRP SPECIAL NEWSLETTER

TLRP TAX COMMENTS

Introduction

The Taxation Law Research Programme (TLRP) was established over 8 years ago, within the Faculty of Law at The University of Hong Kong. The TLRP is housed within one of the Faculty's key research centres, the Asian Institute of International Financial Law (AIIFL).

Recently, we decided to launch a new TLRP initiative:

TLRP Tax Comments (TTC)

TTC will provide an online publication platform for stimulating Tax Law & Policy articles and notes.

We will add to TTC publications on an *ad hoc* basis, as suitable articles or notes come to hand. (TTC is not designed to operate as a regular journal, with regular issues.)

Article and notes will be primarily vetted by staff within the TLRP.

Those who are on the TLRP email list will receive regular notifications of each new TTC publication.

First TTC Publication

We are very pleased to be able initiate TTC with a timely, very well researched and in depth review of the extent to which Tax Law making complies with Rule of Law principles, in Mainland China.

The author is **Agnes LEE, Sui Ping**. Agnes Lee received her Bachelor's Degree (with Honors) in Business Administration from the Chinese University of Hong Kong. After working for a few years, she pursued a professional Diploma of Accounting at the City University of Dublin, Ireland. Upon completion of the course with First Class Honors, she became a professional accountant – a position she continues to hold. In 2013, Agnes completed her Master's Degree (with Distinction) in Corporate and Financial Law at The University of Hong Kong. She is interested in Taxation Law, in particular the comparison of taxation regimes.

The article is entitled:

THE MAKING OF TAX LAW IN CHINA – DOES IT COMPLY WITH RULE OF LAW PRINCIPLES

Abstract:

Whether the legal reform of the last 30 years has fundamentally changed the role of law in China and led her towards a rule of law regime is contentious. Given the close relationship between taxation and the rule-of-law development and the crucial position captured by the Enterprise Income Tax law in China's developing tax regime, this article has specifically selected the making of the Enterprise Income Tax law as the unit of analysis in assessing whether the making of China's tax law complies with the rule of law principles.

This article also includes an extensive set of tables, listing relevant provisions which were reviewed in the course of its writing and a full bibliography.

A PDF version of the article can now be downloaded from the TLRP Website by clicking on this link: <http://www.law.hku.hk/aiifl/taxation-law-research-programme-trlp/>

TTC Submissions

We welcome further submissions for consideration for publication at TTC. Submissions need to be in English and, broadly, need to address a significant aspect, in a research-based manner, of Tax Law and/or Tax Policy.

We expect that most publications appearing will focus on the HKSAR and Mainland systems. International Tax comments, especially where there is a Greater China connection, are also welcome. Submissions outside of these parameters can be considered on a case-by-case basis.

A simple (TTC-preferred) Oxford Guide to Citations can be found online, at the TLRP Website, at: <http://www.law.hku.hk/aiifl/taxation-law-research-programme-trlp/>.

Authors are free to re-publish accepted TTC papers elsewhere – with acknowledgement.

If you would like any further information about TTC submissions or TTC generally, please email Richard Cullen at richard.cullen@gmail.com.

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