

TAXATION LAW RESEARCH PROGRAMME (TLRP)

ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW

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FACULTY OF LAW, UNIVERSITY OF HONG KONG

IN CONJUNCTION WITH

WU (VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS)

THIRD TLRP INTERNATIONAL CONFERENCE

**THE EUROPEAN UNION AND GREATER CHINA:
UNDERSTANDING THE FUNDAMENTALS OF THE NEW
TAXATION RELATIONSHIP**

**Saturday, 25 February 2012, 9:00 am – 4:00 pm
Council Chamber, 8/F Meng Wah Complex
The University of Hong Kong, Pokfulam Road, Hong Kong**

Conference Overview

The European Union (EU) and Greater China - Mainland China, Hong Kong, Taiwan and Macau - (GC) comprise two of the key super-jurisdictions within the 'new' system of world trade which has evolved since 1989 (and since the commencement of China's 'open-door' policy around 1978).

The Taxation Relationship between the EU and GC is of rapidly growing importance. The International Tax dimensions of this relationship extend with each passing year.

Increasingly, the Municipal Tax aspects are of great interest, also, as EU investment within GC drives ahead. Moreover, as we look forward, it seems guaranteed that GC investment within the EU is set to lift significantly and continuously over coming decades.

This Conference will offer a comprehensive review of a range of key International Tax and Municipal Tax areas of concern arising out the complex, developing Tax Relationship between the EU and GC. We are fortunate to have a number of recognised international speakers from the Institute for Austrian and International Tax Law at WU in Vienna. This Institute is one of the foremost Taxation Law and Policy Research Centres in the EU.

Conference Speakers

Prof. Dr. Dr. h.c. Michael Lang

Professor, Institute for Austrian and International Tax Law at WU

MMag. Oliver-Christoph Günther

LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Meliha Hasanovic

Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Markus Seiler

LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Karoline Spies

Deloitte-Research Project Associate, Institute for Austrian and International Tax Law at WU

A number of notable, international and local commentators have now accepted invitations to attend the Conference - each of whom will provide succinct commentary on presented papers to begin the Q&A sessions.

Commentators

Associate Professor Tomas Balco

Director, Central Asia Tax Research Centre, Kazakhstan Institute of Management, Economics and Strategic Research, Almaty, Kazakhstan

Professor Neil Buchanan

The George Washington University Law School, Washington DC, USA

Associate Professor Marco Gregg

University of Ferrara, Bologna, Italy

Professor Andrew Halkyard

Adjunct Professor, University of Hong Kong

Professor Rick Krever

Director, Taxation Law and Policy Research Institute, Monash University, Melbourne, Australia

Conference Programme

9.00 – 9.30 AM: Coffee & Registration

9.30 – 10.00 AM: Conference Opening / Welcome / Introduction / House Keeping

10.00 AM – 12 NOON:

THEME 1

Agreements and Arrangements between European Union (EU) Countries and Greater China (GC) Jurisdictions compared to the OECD and the UN Model Conventions.

Sub-Themes:

Tax Treaties Concluded between EU Countries and Mainland China (Oliver-Christoph Günther).

Tax Treaties/Arrangements Concluded between EU Countries and Hong Kong, Macau and Taiwan (Meliha Hasanovic, Markus Seiler).

Commentary and Q&A

12 NOON - 1.30 PM: Lunch Break - Free Sandwich Lunch in Adjacent Room

1.30 PM – 3.30 PM:

THEME 2

The Influence of Agreements and Arrangements between EU and GC on EU Taxation Law (and Related Laws).

Sub-Themes:

The Proposal for a Common Consolidated Corporate Tax Base (CCCTB) in Europe: Impact on the Relations between EU and GC Jurisdictions (Prof. Lang).

Influence on Mutual Assistance: Exchange of Information, Recovery of Taxes (Karoline Spies).

Commentary and Q&A

3.30 PM – 4 PM: Closing Remarks

