

**UNIVERSITY OF HONG KONG**  
**FACULTY OF LAW**  
**ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW**  
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## *AIIFL Seminar*

**17 December 2007 (Monday)**  
**1:00 – 2:00 p.m.**  
**Room 303, 3/F KK Leung Building, HKU**

# **Defacto Multi-jurisdictional Context Within a Formally Unitary State: Tax in China**

**Nolan Sharkey**

*Senior Lecturer, Atax UNSW*

China is a unitary state with taxation laws that (with the exception of specified concessions) largely provide for uniform national treatment of all enterprises in China. Despite this there is growing evidence of very localized tax competition and variation of tax treatment. This seminar provides some initial insights into the phenomenon and attempts to examine its causes. It draws on cross disciplinary academic research and fieldwork conducted in China.

Nolan Sharkey is Senior Lecturer in international tax at Atax, UNSW. His teaching and research interests cover a wide area of Australian and international taxation with a particular focus on China. He has written and presented widely to academic, professional and Governmental audiences. In addition he has participated in a number of significant advisory projects for bodies including the National People's Congress of China, The State Administration of Taxation of China, the Australian Taxation Office and the Institute of Chartered Accountants. Nolan is also a taxation consultant and adviser to the private sector and advises companies with business interests in Australia and China. He has been a Visiting Scholar at the National University of Singapore and Xiamen University. His current research focus is on informal and social institutions in China and how these shape all aspects of the regulatory landscape.

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