

UNIVERSITY OF HONG KONG
FACULTY OF LAW
TAXATION LAW RESEARCH PROGRAMME
ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW
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AIIFL Seminar

Tax in the Virtual World

Dr Michael Walpole

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ATAX, Faculty of Law
University of New South Wales*

**Thursday, 18 December 2008
1:00 – 2:00 pm**

Room 303, 3/F KK Leung Building, University of Hong Kong

This seminar will consider the practical and legal issues of taxation raised by the rapid growth of commercial activities in 'Virtual Worlds' such as Secondlife, Everquest and World of War Craft. The presentation suggests that there is no single suitable approach to this new phenomenon and the tax consequences are inconveniently dependent on the contractual relationship between participants and the provider of the virtual world environment.

Michael Walpole is an Associate Professor and an Associate Dean at ATAX in the Faculty of Law, University of New South Wales. He is an experienced practitioner and tax academic with a keen research interest in the taxation of intangible property. Michael has recently concluded a term as Academic Visitor to the Oxford University Faculty of Law and the Oxford Centre for Business Taxation at the Oxford University Business School.

**Please register on-line via www.AIIFL.com or
email Flora Leung at fkleung@hku.hk to reserve a place.**

ALL ARE WELCOME!