

TAXATION LAW RESEARCH PROGRAMME
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**The Taxation of Offshore Residents
from the USA, UK and Australia –
A Comparative Analysis**

Sarah Hinchliffe

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**Tuesday, 2 February 2010, 1:00 – 2:00 pm
Room 303, 3/F KK Leung Building, HKU**

This presentation will encompass an overview of the income tax consequences for citizens of the United States also residents of the United Kingdom and Australia who are employed abroad. The historical foundations of the taxation approaches in each of these jurisdictions will be drawn upon to explain the operation and effectiveness of each regime as it applies to individuals who are employed abroad.

Sarah Hinchliffe is a Barrister and Solicitor of the High Court of Australia and the Supreme Court of Victoria. She has practical experience in the area of taxation law, having previously worked for the Australian Taxation Office and in private legal practice. At present, Sarah is a Teaching Fellow at the University of Melbourne and also runs a legal practice. Her research interests are in the areas of taxation law, banking law and intellectual property, in particular geographical indications and trade marks. Sarah is also a co-author of a book which is expected to be published with Oxford University Press in 2011.

Please register on-line via www.AIFL.com or
email Flora Leung at fkleung@hku.hk if you are interested to attend.

