

TAXATION LAW RESEARCH PROGRAMME
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**A GST/VAT Can Be Made to Work Well
in a Small Jurisdiction with Time:
The New Zealand Experience**

Professor Adrian Sawyer
University of Canterbury

Thursday, 4 October 2012, 1:00 – 2:00 pm
Room 122, 1/F Main Building, University of Hong Kong

A recent attempt to introduce a relatively moderate GST/VAT in the Hong Kong Special Administrative Region (HKSAR) has not proven successful. New Zealand, long held up as a world leader in tax policy and reform, successfully implemented its GST in the mid 1980s. While the GST has evolved over time, it remains largely true to its original principles. This seminar will examine how New Zealand's GST has been so successful, focusing on how it was developed and implemented, emphasising that the process takes time, and careful planning and handling. Possible lessons for the HKSAR going forward in successfully implementing a GST will be offered.



Adrian Sawyer is Professor of Taxation and a former Acting Pro-Vice Chancellor and Dean of Commerce at the University of Canterbury. Adrian holds an SJD from the University of Virginia, and MCom(Hons), BCom and LLB degrees from the University of Canterbury. He is a Chartered Accountant and Barrister and Solicitor of the High Court of New Zealand. He has an extensive publication record, with articles appearing in scholarly and professional journals and chapters in books published in Asia, Australasia, Europe and North America. He is on numerous editorial boards and is Chair of the Editors of the *New Zealand Journal of Taxation Law and Policy*. His research interests include tax administration and compliance, international taxation (including international organisations), e-commerce taxation, environmental taxation, tax history, taxpayers' rights, tax rulings and individual insolvency.

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email Flora Leung at fkleung@hku.hk to reserve a place.