

TAXATION LAW RESEARCH PROGRAMME
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**Feeling the Heat: Will Hong Kong Succumb to
International Pressure for Enhanced Transparency,
Cooperation and Information Exchange on
Taxation Matters?**

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Monday, 10 June 2013, 12:30 – 1:30 pm
Academic Conference Room, 11/F Cheng Yu Tung Tower
The University of Hong Kong

Internationally the pressure on nations perceived to be uncooperative and lacking in transparency in the operation of their taxation systems is intensifying. International organisations, such as the OECD and the EU, are riding the wave of enhanced cross-border information flows, growing ever more confident when nations such as Switzerland, Singapore and numerous tax havens worldwide, agree to commit to enhanced transparency. Momentum is also gathering pace as nations clamber to negotiate an intergovernmental agreement with the United States under its much criticised Foreign Account Tax Compliance Act (FATCA). The Hong Kong Special Administrative Region (HKSAR) is not immune from feeling this pressure, and appears to be relenting, in part at least, through the recent gazetting of the Inland Revenue (Amendment) Bill 2013 which would enable enhanced information exchange under comprehensive double tax agreements (DTAs) and the entering into of tax information exchange agreements (TIEAs). This seminar will outline the implications of these international developments and examine HKSAR's responses to date. Predictions for what the future may hold for HKSAR will be contemplated.



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, goods and services tax (GST), tax history, taxpayers' rights, and tax rulings, as well as individual insolvency. Adrian has been a visitor previously to the University of Hong Kong's Faculty of Law in both 2010 and 2011.

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