

**Taxation Law Research Programme (TLRP)**  
**Asian Institute of International Financial Law**  
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**Faculty of Law**  
**The University of Hong Kong**

*Seminar*

**Taxation and Residency Requirements in Hong Kong,  
Australia, the United Kingdom and the United States –  
An International Update in 2014 for Individuals,  
and Corporate Entities**

**Sarah Hinchliffe**

*Visiting Professor of Law  
William and Mary Law School*

**Thursday, 12 June 2014**

**12:30 – 1:30 pm**

**Room 723, 7/F Cheng Yu Tung Tower  
The University of Hong Kong**



This presentation provides an update of tax implications of residents and non-residents (for tax purposes) in Hong Kong, the United Kingdom, Australia and the United States. First, the differences and common structure of the four regimes will be described, followed by the definition and classification of “residence” for tax purposes. Second, taxation minimization and taxation avoidance issues for residents of the UK, and Australia who are working in Hong Kong, followed by citizens and permanent residents of the US who are working overseas. Legal practitioners, accountants, faculty of the University of Hong Kong, and students will benefit greatly from this insightful presentation.

**Sarah Hinchliffe** is appointed as a Visiting Professor of Law at William and Mary Law School, and specializes in International and Federal Taxation Law, also comparative Trademark Law. Professor Hinchliffe is an Australian Lawyer as well as a Chartered Tax Advisor, an Associate member of the Law Institute of Victoria, and of the Taxation Institute of Australia. She has practical experience in the area of taxation law having worked for the Australian Taxation Office and in private legal practice. Professor Hinchliffe is a co-founder of a boutique law firm based in Melbourne, Australia. She has held a number of international academic appointments, including at Harvard Law School, Boston University School of Law, the University of Nevada William S. Boyd School of Law, the University of Hong Kong, the University of Melbourne, Monash University, Victoria University, and the Taxation Institute of Australia. Professor Hinchliffe has been an external editor for the Law Institute Journal, Editor in Chief of the Journal of Australian Taxation, and has been engaged by the Productivity Commission as a consultant. Professor Hinchliffe will commence at the William and Mary School of Business next academic year, where she will specialize in Trusts and Estates, U.S. Federal, and International Taxation Law.

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email Flora Leung at [fkleung@hku.hk](mailto:fkleung@hku.hk) to reserve a place.**