

**TAXATION LAW RESEARCH PROGRAMME**  
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**Hong Kong's Involvement with  
International Tax Reform:  
What's the 'BEPS'?**

**Professor Adrian Sawyer**

*University of Canterbury*

**Thursday, 30 March 2017, 12:30 - 1:30 pm**  
**Academic Conference Room, 11/F Cheng Yu Tung Tower**  
**The University of Hong Kong**

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The Hong Kong Special Administrative Region (HKSAR) was initially a reluctant participant in major international tax reforms initiated by the OECD, including (automatic) exchange of information. In more recent times, as outlined in a seminar delivered in November 2016, the HKSAR has become an active participant working at the forefront of the Base Erosion and Profit Shifting (BEPS) initiatives, including being part of the ad hoc group developing a multilateral instrument under BEPS Action 15. This seminar will provide a forward-looking overview of BEPS, outline the HKSAR's engagement with BEPS and international tax reform, and offer some thoughts on where BEPS may take us.



**Adrian Sawyer** is Professor of Taxation and Research Director for the School of Business and Economics 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 CA (CA\_ANZ) and CPA (CPA Australia), 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, and tax rulings.

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