

TAXATION LAW RESEARCH PROGRAMME  
ASIAN INSTITUTE OF INTERNATIONAL  
FINANCIAL LAW  
[www.AIIFL.com](http://www.AIIFL.com)  
FACULTY OF LAW  
THE UNIVERSITY OF HONG KONG

# AN INTRODUCTION TO INTERNATIONAL TAXATION

**Intensive Course delivered  
over 3 days:**

**Friday 9 June 2017**

(6.30pm – 9.00pm, 2.5 hours)

**Saturday 10 June 2017**

(2.30pm – 5.00pm, 2.5 hours)

**Sunday 11 June 2017**

(11.00am – 5.00pm, 5 hours with  
1 hour lunch)

**Venue:**

University of Hong Kong  
Pokfulam Road, Hong Kong

**Course Fee:**

**HK\$2,500 per person**

Please send a cheque payable  
to “The University of Hong  
Kong” to Flora Leung, Faculty  
of Law, The University of Hong  
Kong, 10/F Cheng Yu Tung  
Tower, Centennial Campus,  
Pokfulam Road, Hong Kong

## Register

Please complete the attached  
Registration Form and email it  
to Flora Leung at  
[fkleung@hku.hk](mailto:fkleung@hku.hk) or by fax at  
2549-8495 to reserve a place.

Enquiry: Flora Leung at  
3917-2941 or  
[fkleung@hku.hk](mailto:fkleung@hku.hk)

**An introductory level course to the operation of  
international taxation as it applies to expatriates and  
businesses!**

Hear from an Australian legal practitioner and an Assistant Professor at  
the University of Akron, Sarah Hinchliffe, who will provide you with a  
comprehensive introduction to the current international tax regime  
operating in select jurisdictions, including Hong Kong, Mainland China,  
Australia, the United Kingdom and the United States.

Topics covered will include:

- How tax residents (companies and individuals) of Hong Kong, Mainland China, Australia, the UK and US are taxed – who is considered a resident in these respective jurisdictions and the extent to which the tests differ?
- How source of income is determined and taxed in these respective jurisdictions?
- An overview of the OECD Model Tax Convention.
- What is the impact of Taxation Treaties (including Double Tax Treaties) in the respective jurisdictions?
- How are expatriates of Hong Kong, Australia, the UK and US taxed?
- An overview of international compliance, including what are the hidden traps concerning ‘schemes’ and investment structures for individuals and businesses in the respective jurisdictions?
- What measures are in place in the respective jurisdictions concerning Thin-Capitalisation and Transfer Pricing?
- What anti-profit shifting measures operate?

## Who Should Attend?

The introductory-level program is designed for individuals, including practitioners and post-graduate commerce or law students, who seek a good understanding of the international tax system in Hong Kong, Mainland China, Australia, the UK and the US.

This course is not intended for those who are experienced in how the international tax regime operates in these respective jurisdictions.

## Presenter:

**Sarah Hinchliffe**, Assistant Professor, University of Akron; Principal & Legal Practitioner Director: Hinchliffe-Princeton Legal; Barrister & Solicitor (High Court of Australia, Supreme Court of Victoria); CTA; AIIFL Honorary Fellow.

## AN INTRODUCTION TO INTERNATIONAL TAXATION

| Date                         | Time              | Session Overview                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|------------------------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Friday 9 June 2017</b>    |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                              | 6.15pm – 6.30pm   | Registration                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|                              | 6.30pm – 6.40pm   | <b>Introduction and Course Overview</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|                              | 6.40pm – 9.00pm   | <b>Tax Residence of Individuals and Companies in the PRC, Hong Kong, Australia, the USA and Europe</b> <ul style="list-style-type: none"> <li>• Test and criteria to determine residence for tax purposes in the respective jurisdictions</li> <li>• Concept of a 'Permanent Establishment'</li> <li>• Tips and traps concerning residency</li> </ul>                                                                                                                                                                                                                                         |
| <b>Saturday 10 June 2017</b> |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                              | 2.30pm – 2.55pm   | <b>International Tax Matters concerning Tax Structuring and Tax Planning</b> <ul style="list-style-type: none"> <li>• Overview of tax planning goals for individuals and businesses</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                |
|                              | 2.55pm – 4.00pm   | <b>Tax Base and Tax Source</b> <ul style="list-style-type: none"> <li>• Comparison of tax base and source rules concerning Mainland China, Hong Kong, Australia, the US and Europe</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                 |
|                              | 4.00pm – 5.00pm   | <b>Tax Treaties and Model Tax Treaties</b> <ul style="list-style-type: none"> <li>• Role of comprehensive tax treaties</li> <li>• Format, structure and scope of a tax treaty</li> <li>• Relationship between tax treaties and domestic law</li> <li>• Introduction to the various model treaties</li> <li>• Model tax treaties versus bilateral tax treaties</li> <li>• Personal and territorial scope of tax treaties</li> <li>• Conditions for the application of a treaty</li> <li>• Dispute resolution</li> <li>• Perspectives from PRC, Europe, USA, Australia and Hong Kong</li> </ul> |
| <b>Sunday 11 June 2017</b>   |                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                              | 11.00am – 12.00pm | <b>Introduction to the Taxation of Inbound Investments and Income</b> <ul style="list-style-type: none"> <li>• Introduction to the taxation of cross-border business activities</li> <li>• Withholding taxes concerning individual and business transactions</li> <li>• Perspectives from PRC, Europe, USA, Australia and Hong Kong</li> </ul>                                                                                                                                                                                                                                                |
|                              | 12.00pm – 1.00pm  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|                              |                   | <b>Introduction to the Taxation of Foreign Investments and Income</b> <ul style="list-style-type: none"> <li>• Overview of the operation and application of Transfer Pricing Rules</li> <li>• Overview of the operation and application of Controlled Foreign Company rules</li> </ul>                                                                                                                                                                                                                                                                                                        |
|                              | 1.00pm – 2.00pm   | Lunch                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|                              | 2.00pm – 5.00pm   | <b>Introduction to Tax Planning</b> <ul style="list-style-type: none"> <li>• Choice of entity structure</li> <li>• Income shifting</li> <li>• Anti-avoidance measures concerning international and domestic sourced income in respective jurisdictions</li> <li>• Exchange of information</li> <li>• Tips and traps</li> </ul>                                                                                                                                                                                                                                                                |

## AN INTRODUCTION TO INTERNATIONAL TAXATION

### Course Level and Prerequisites

This is an introductory level course. Participants may have a basic knowledge of the domestic law of at least one country as it relates to taxation of foreign income derived by resident individuals and domestic-source income received by non-resident individuals. In addition, a very basic understanding of the function of double tax treaties would be helpful, but the course will proceed on the basis that course participants are new to dealing with treaties.

### Advance Preparation

In order to participate in this particular course, no advanced preparation is necessary. Suggested reading materials will be provided at least two weeks before the start of the course.

## PRESENTER PROFILE

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### **Sarah Hinchliffe**

*Assistant Professor of Tax and Accounting  
University of Akron*

**Sarah Hinchliffe** is an Assistant Professor of Tax and Accounting at the University of Akron, and specializes in U.S., International and Comparative Taxation Law, also Trusts and Estates. 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, the College of William and Mary, 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.

**Taxation Law Research Programme  
Asian Institute of International Financial Law**

**AN INTRODUCTION TO INTERNATIONAL TAXATION  
9 – 11 June 2017 (Friday – Sunday)**

Please email the Registration Form to Flora Leung at [fkleung@hku.hk](mailto:fkleung@hku.hk) or  
fax it to 2549 8495 for enrolment.

**Registration Form**

Surname: \_\_\_\_\_ First Name: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Cheque No \_\_\_\_\_ Bank \_\_\_\_\_

Please send a cheque of **HK\$2,500** payable to “**The University of Hong Kong**” to  
Flora Leung, Asian Institute of International Financial Law, Faculty of Law, The University of  
Hong Kong, 10/F Cheng Yu Tung Tower, Centennial Campus, Pokfulam Road, Hong Kong.

For enquiries, please contact Flora Leung  
Phone: 3917 2941 Fax: 2549 8495 Email: [fkleung@hku.hk](mailto:fkleung@hku.hk)