

TAXATION LAW RESEARCH PROGRAMME

ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW

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FACULTY OF LAW

UNIVERSITY OF HONG KONG

TLRP NEWSLETTER No. 3

INTRODUCTION

This is the Third Newsletter from the Taxation Law Research Programme (TLRP) at the Faculty of Law, University of Hong Kong (HKU). The TLRP is a programme within the Asian Institute of International Financial Law (AIFL), one of the Faculty's key research centres. In this Newsletter, we introduce the TLRP's new Post Doctoral Fellow; draw your attention to an opportunity for PhD level studies in Chinese Tax Law and/or Tax Policy; note some TLRP visitors over the last year (and some coming visitors); and provide some other news items. There is also a reminder about the coming conference, in January 2010, on "Green Taxation in East Asia".

NEW TLRP POST DOCTORAL FELLOW APPOINTMENT

The TLRP at the University of Hong Kong has just appointed its first Post Doctoral Fellow (PDF). Dr XU, Yan has been appointed for 3 years as a PDF in Chinese Tax Law and Tax Policy. Dr Xu holds PhDs from both the University of Hong Kong and the Chinese University of Political Science and Law in Beijing. She completed her LLB and LLM degrees at Wuhan University in China. Dr. Xu was a PDF at Johannes Kepler University in Linz, Austria in 2008 and a Visiting Research Fellow in the International Tax Program at NYU Law School and also at Fordham Law School in the USA, during 2007.



Left to Right: Dr Xu, Yan, new TLRP Post Doctoral Fellow and Prof. Miranda Stewart, University of Melbourne (TLRP visitor).

Her research interests include: Taxation and Constitutionalism in China; Green Taxation in China; and VAT Reform in China. Dr Xu is cross-appointed with the Faculty's new Centre for Chinese Law.

PHD STUDY OPPORTUNITY AT THE TLRP, UNIVERSITY OF HONG KONG

The Faculty of Law at the University of Hong Kong is currently seeking well qualified persons interested in completing a PhD within the Faculty. *More particularly, the TLRP would like to encourage anyone interested in completing a PhD focussed on Chinese Tax Law and/or Tax Policy to consider*

applying to the Faculty's Research Post Graduate (RPG) programme. Interested persons can contact Richard Cullen, at the TLRP, in the first instance, if they wish. The best contact address is: richard.cullen@gmail.com.

Funding to study on the RPG programme at HKU is quite generous for qualifying applicants. For example, the starting level for Studentships is around HK\$13,000 per month.

Further information (including Application Forms) available at:

http://www.hku.hk/law/programmes/pp_research_programmes.html

Applications for the 2010 Academic Year (normally commencing August/September 2010) should be lodged by December 1, 2009.

TLRP VISITORS

We have seen a steady stream of welcome visitors to the TLRP, typically passing through Hong Kong en route to China or Europe and sometimes to North America.



Left to right: Prof. Richard Cullen (TLRP) and Prof. Rick Krever, Monash University (TLRP visitor).



Left to Right: Dr. Mike Kobetsky University of Melbourne (TLRP visitor) and Lee Aitken (Faculty of Law, HKU)



Prof. David Campbell (TLRP November, 2009 Visitor) internationally recognized scholar in the area of regulatory theory – and also a fine cook.

Tax-Academic Visitors over the last year have included: *Prof. Rick Krever* from Monash University; *Prof. Miranda Stewart* and *Dr. Mike Kobetsky* both from the University of Melbourne; *Dr. Michael Walpole* from ATAX at UNSW; and *Linda Greenleaf* previously a tax teacher at the University of Sydney (now based in Hong Kong).

In November this year, *Prof. David Campbell* from Durham Law School in the UK will visit and will speak, inter alia, on the post-Kyoto, global carbon trading system. Prof. Campbell argues strongly (and provocatively) that the regulatory problems involved in making the “Clean Development Mechanism” (CDM) work internationally are insurmountable.

In February, 2010, the TLRP will host a Public Lecture and a Faculty Seminar each to be given by *Dr. Michael Littlewood* from the University of Auckland in New Zealand to link with the launching of the HKU Press book (of his HKU PhD thesis) “Taxation Without Representation” (the definitive story of the development of the Hong Kong income tax system).

All tax (and related) academics travelling overseas who may be passing through Hong Kong are encouraged to contact the TLRP. (The Faculty may be able to provide 1-2 nights accommodation to those who are able to give a Faculty Seminar.) The best contact is: richard.cullen@gmail.com.

TAX IN ASEAN AND CHINA CONFERENCE



Some of the presenters and participants at the ATax, “Tax in ASEAN and China Conference” held at UNSW in July, 2009

Andrew Halyard and Richard Cullen from the TLRP were invited to present papers, in July, 2009, at the “**Tax in ASEAN and China Conference**” organized by the Australian School of Taxation (Atax) in the Faculty of Law at the University of New South Wales. Tax Law and Tax Policy papers covering a range of jurisdictions were presented at the conference.

INTERNATIONAL TAX VIDEO DISCUSSION ON-LINE



Left to Right: Prof. Andrew Halkyard (TLRP-Adjunct Prof. HKU) with Prof. Jeff Vanderwolk (Faculty of Law, CUHK)

We are very pleased to see that Jeff Vanderwolk has recently been appointed as a Professor in Taxation Law in the Faculty of Law at the Chinese University of Hong Kong. Jeff taught Hong Kong Tax Law along with (Prof.) Andrew Halkyard from 1991-1994. He is a leading commentator on Hong Kong, regional and international tax issues.

Jeff is establishing a website to carry video interviews with leading tax commentators, focussing on international tax issues.

For sample you can go to: http://taxprof.typepad.com/taxprof_blog/2009/09/diane-ring-.html.

The new website will be called “The International Tax Post”.

GREEN TAXATION IN EAST ASIA CONFERENCE – JAN. 29, 2010

A reminder that the TLRP is hosting its second major international conference on Friday, January 29, 2010:

GREEN TAXATION IN EAST ASIA: PROBLEMS AND PROSPECTS

VENUE

**Council Chamber, 8/F Meng Wah Complex
The University of Hong Kong, Pokfulam Road, Hong Kong**

Further details available from:

richard.cullen@gmail.com

On-line information available at:

<http://www.aiifl.com/>

Under: Taxation Law Research Programme / Details / Conference Flyer