

International Taxation Law

by

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Professor Chaisse is an award-winning specialist in international economic law with particular expertise in the regulation and economics of foreign investment. His research also covers other relevant fields, such as WTO law, international taxation and the law of natural resources. Before joining the CUHK Law Faculty in 2009, Prof. Chaisse served in the Ministry of Foreign Affairs of France, and started his academic career in Europe. Since then, Prof. Chaisse has been frequently being invited as a guest lecturer to many prestigious academies and universities around the world, including the Academy of International Investment and Trade Law, Columbia University, Brown University and Boston University (U.S.), Passau University (Germany) and Melbourne University (Australia) where he is a Senior Fellow to the Law School.

Professor Chaisse is an Arbitrator empaneled with the Kuala Lumpur Regional Center for Arbitration (KLRCA), the Hong Kong International Arbitration Center (HKIAC), the Shenzhen Arbitration Commission (SAC), and the Asian Domain Name Dispute Resolution Centre (ADNDRC).



Prof. Chaisse has authored a broad body of well-regarded and widely-cited articles on topics ranging from the rise of sovereign wealth funds, the regulation of foreign investment, and decision-making challenges facing the WTO, which have been published in the top refereed journals of international law. In recognition of his outstanding scholarly achievements, Prof. Chaisse received the CUHK Research Excellence Award in 2012, and was appointed Director of the Center for Financial Regulation and Economic Development of our Faculty since 2013.

In addition to scholarly work, Prof. Chaisse has wide experience as a practitioner, and is engaged as expert, counsel and arbitrator in international dispute settlement. Apart from his frequently being interviewed by local and international media on current events and legal issues, Prof. Chaisse is also regularly invited to provide legal advice and training courses on cutting-edge issues of international economic law for international organizations, governments, multinational law firms and private investors, including the United Nations ESCAP and ITC, World Trade Organization, ASEAN Secretariat, European Commission, Asian Development Bank, numbers of European countries and ASEAN member states.

Julien Chaisse is the author of the book "International Taxation - Law and Practice in Hong Kong and China" (The Hague: Kluwer Law, 2015) 304 p.

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Course Objective:

This course provides an introduction to international taxation which is the study or determination of tax on a person or business subject to the tax laws of different countries or the international aspects of an individual country's tax laws as the case may be. Many governments tax individuals and/or enterprises on income. Such systems of taxation vary widely, and there are no broad general rules. These variations create the potential for double taxation (where the same income is taxed by different countries) and no taxation (where income is not taxed by any country).

The course focuses on the Hong Kong's approach towards international taxation which is of high relevance for lawyers involved in cross-border transaction and litigation. Hong Kong SAR has managed to conclude a significant numbers of tax treaties in an incredible short time. Hong Kong SAR's tax treaty network is quite remarkable. Many important countries belong to Hong Kong SAR's tax treaty partners. Tax treaties allocate taxation rights to the two contracting states. Tax treaty provisions make sure that income and property may only be taxed once.

The object and purpose of tax treaties is to avoid double taxation. For a jurisdiction like Hong Kong SAR it is not obvious to have such a tax treaty network or to have treaties at all: since Hong Kong SAR has a territorial system of taxation foreign income is not taxed in the hands of Hong Kong SAR residence. They should not suffer under double taxation. However, foreign investors may be exposed to double taxation. They might be taxed in Hong Kong SAR with their Hong Kong SAR sourced income and in their residence state as well.

Course Outline:

This course covers principles of Hong Kong tax policy, tax treaties with foreign countries and political forces that shape international tax policy.

The course covers in particular the following notions:

- Tax residency
- Permanent establishment
- Withholding taxes
- Income from employment
- Tax exemptions
- Harmonization of tax rates
- Provisions unique to inheritance taxes
- Double tax relief
- Mutual enforcement
- Tax information exchange agreement
- Dispute resolution
- Limitations on benefits
- Priority of law

Scan to Calendar



Code:	EVT000000091	Level:	Intermediate
Date:	15 September 2015 (Tuesday)	Language:	English
Time:	14:30 - 17:45 (Reception starts at 14:00)	Accreditation(s):	LSHK 3.0 CPD Points (LSHK Allocated Number: 20152662) SFC 3.0 CPT Hours
Venue:	Kornerstone Institute 15/F, Hip Shing Hong Centre 55 Des Voeux Road Central Central, Hong Kong	Request for Rerun:	Please Contact Us for Details



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