



香港中文大學
The Chinese University of Hong Kong

Centre for Financial Regulation and Economic Development

金融規管與經濟發展研究中心



FACULTY OF LAW

A CFRED Seminar:

CHINA'S TAX TREATIES

by

Prof. Rick Krever

Head of the Department of Business Law and Taxation at Monash University

4 April 2014, Friday, 12:30 – 2:00p.m.

The CUHK Graduate Law Centre, 2/F Bank of America Tower, 12 Harcourt Road, Central, Hong Kong

In the 1980s, China signed a number of double tax agreements with OECD countries, hoping to attract foreign investment into China. OECD nations generally developed treaties based on the OECD model treaty between themselves but incorporated many UN model provisions into treaties with capital importing countries to assist the developing countries retain more tax revenues. As a capital importing nation, China took advantage of this and obtained generous UN treatment in most of its treaties with OECD countries. In the 2000s and particularly in the 2010s, China moved to be a capital exporter in respect of many countries, particularly in Africa. Its treaty policy changed and it shifted to use of OECD measures favouring capital exporters when signing treaties with less developed nations, distinguishing itself from other capital exporters.

This presentation looks at the changing policy and considers its implications.

The presentation will also look at some of the more idiosyncratic aspects of China's international tax rules and treaty interpretation including the taxation of non-residents realising gains on the sale of Chinese shares, identifying dividends, and use of OECD treaty commentaries.

All are welcome! Admission is free of charge!

Please join us by registering your interest here:

http://nems.law.cuhk.edu.hk/online-registration/?event_id=511

by 3 April 2014.

About the Speaker

Prof. Rick Krever

Head of the Department of Business Law and Taxation at Monash University



Professor Rick Krever is Head of the Department of Business Law and Taxation at Monash University. He is also the director of the university's Taxation Law and Policy Research Group and specialises in taxation law and policy. Rick has been closely involved in modern Australian tax reform initiatives, including roles as a member of the Commonwealth Government's Taxation Law Improvement Project Consultative Committee and Review of Business Taxation .

Prior to joining the Department of Business Law and Taxation, Rick held a chair at Deakin University. He was also a professor-in-residence at both the Australian Taxation Office and the Australian Treasury, and has twice been seconded to the International Monetary Fund.

He has been a visiting professor at a wide range of academic institutions including Harvard Law School, Erasmus University (Rotterdam), Osgoode Hall Law School (Toronto), San Jose State University, and the Vienna University of Economics and Business Administration.

He has provided assistance under the auspices of the World Bank, International Monetary Fund, Asian Development Bank, and other international organisations to finance ministries and tax offices in a wide range of jurisdictions including Antigua and Barbuda, Argentina, Bangladesh, China, East Timor, Kosovo, Latvia, Mongolia, New Zealand, Pakistan, Philippines, Vietnam, Sierra Leone, Solomon Islands, South Africa, Tonga, and Yeman.

Rick has also served as a member of the Permanent Scientific Committee of the International Fiscal Association and is currently an International Fellow of the Centre for Business Taxation at Oxford University.

