

CFRED's 12th Tax Law Seminar:

HONG KONG'S TAXATION ROLE IN THE POST-BEPS ERA

by

Dr. Frederik Boulogne

PricewaterhouseCoopers, Singapore / VU University Amsterdam

Chaired by: **Prof. Yan Xu**, *Faculty of Law, CUHK*

30 March 2017, Thursday, 4:00 – 5:00p.m.

The CUHK Faculty of Law Boardroom, 6/F Lee Shau Kee Building, Shatin, N.T.

How long can a jurisdiction such as Hong Kong continue to apply an offshore tax regime, a regime that internationally perceived to be very attractive, perhaps *too* attractive? What are the external pressures that the OECD (through harmful tax practices, BEPS) and the EU (through ATAD and its Third Country Tax Good Governance policy) are putting on such tax regime? How much fiscal policy room is left for such a small open economy as Hong Kong and to what extent is it economically bound by principles that are not legally binding? The speaker will analyze these questions in the seminar.

ABOUT THE SPEAKER:

Frederik Boulogne is a Senior Manager at PwC Global Structuring department. He is on a secondment from PwC Amsterdam office (the Netherlands). Frederik has a professional and academic interest in European and international tax law. Professionally, he worked on the litigation of several cases before the European Court of Justice in Luxembourg and the International Centre for Settlement of Investment Disputes in Washington, D.C. Frederik was also part of a team of the Dutch Association of Tax Advisors, which was a member of the European Platform for Tax Good Governance, assisting the European Commission in developing initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to identify and address double taxation.

Academically, Frederik worked as a researcher and lecturer in international tax law at the VU University Amsterdam. His PhD thesis on Shortcomings in the EU Merger Directive was published in the prestigious Kluwer Series on International Taxation. He was a country reporter for the Netherlands at the 2016 congress of the International Fiscal Association in Madrid, Spain. He was also a country reporter for the Netherlands at the 2011 conference on “Taxation of Intercompany Dividends under Tax Treaties and EU Law”. Frederik has published many articles in national and international tax law journals, some of which passed strict peer-review.

All are welcome!
Admission is free of charge!

Please join us by registering your interest [here](#) by 29 March 2017.