

Centre for Commercial Law Studies

THE CURRENT STATE OF CHINA'S TAX TREATY POLICY

BY

Assoc Prof Wei Cui
China University of Political Science and Law

19 NOVEMBER 2010, FRIDAY

3.00PM – 5.00PM

SEMINAR ROOM 2-2, LEVEL 2, BLK B
NUS, FACULTY OF LAW (BUKIT TIMAH CAMPUS)

ABOUT THE SEMINAR

This overview of the current state of China's income tax treaties will highlight three themes. First, the OECD and UN Model Conventions have shaped not only the treaties that China has negotiated but also the country's domestic tax law itself. A significant number of concepts were introduced into domestic law primarily by borrowing from the treaty framework: these transplants have sometimes enriched affiliated concepts in domestic law, but in other cases, due to the limitations in the treaty conceptual framework itself, have held back the development of domestic law. Second, there are important examples where conflicts between China's treaty obligations and its domestic law have been left unresolved for long periods of time. Third, in recently negotiated treaties, China appears to have accelerated the adoption of provisions from the OECD Model Convention and its Commentaries, which may be interpreted as reflecting China's new role in cross-border investments.

PROGRAMME OUTLINE

- 2.30pm - 3.00pm : Registration
- 3.00pm - 3.30pm : Part 1
- 3.30pm - 3.45pm : Coffee Break
- 3.45pm - 4.30pm : Part 2
- 4.30pm - 5.00pm : Question & Answer session

ABOUT THE SPEAKER

Wei Cui is an Associate Professor at the China University of Political Science and Law in Beijing. His current research interests include consumption tax theory and practice, tax treaties and other aspects of international taxation, the rule of law in tax administration, and taxation of real estate. He was a recent consultant to the National People's Congress and the Ministry of Finance on VAT legislation, and to the MOF and State Administration of Taxation in drafting income tax rules for enterprise reorganizations. During 2009-2010, he served as Senior Tax Counsel to the China Investment Corporation (China's sovereign wealth fund), overseeing the tax aspects of CIC's overseas investments. Wei received his B.A. from Harvard College, M.A. (philosophy) from Tufts University, J.D. from Yale Law School, and LL.M. (tax) from New York University Law School.

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Please fax (65-6779 0979) or send the Registration Form together with cheque payment payable to "National University of Singapore"

Attn: Ms Khai

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