

THE CHANGING ROLE OF TAX TREATIES IN TODAY'S WORLD

BY

Prof. Dr. Michael Lang**Vienna University of Economics and Business****28 AUGUST 2014, THURSDAY****3.30PM – 4.45PM****SEMINAR ROOM 5-5, LEVEL 5, BLK B****NUS, FACULTY OF LAW (BUKIT TIMAH CAMPUS)**

ABSTRACT

In the old days tax treaties had been concluded to provide relief from double taxation. Over the years, the world has obviously changed: The avoidance of double non-taxation comes more and more into play, treaties should serve as in instrument to combat abuse fraud and evasion, treaties are seen as evidence for being accepted in the community. BEPS aims at multilateralizing international tax law. What does this mean for the existing treaties? In which direction are we heading?

ABOUT THE SPEAKER



Prof. Dr. Dr. h.c. Michael Lang is Head of the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and Academic Director of both the LLM Program in International Tax Law and of the doctoral program in international business taxation (DIBT) of this university. He is President of the Austrian Branch of the International Fiscal Association (IFA). He has been visiting professor at Georgetown University, New York University, Sorbonne, Bocconi, Peking University (PKU), University of New South Wales (Sydney) and at other universities.

ABOUT THE PANELLISTS

Ong Sim Ho (Chairperson)

Ong Sim Ho is a tax lawyer. He read law and accountancy concurrently back in 1993 and subsequently qualified as a Barrister (Lincoln's Inn), an Advocate & Solicitor and a Fellow Chartered Accountant, in Singapore. His practice focus has been in tax litigation and counsel work. Aside from legal practice, Sim Ho serves as a member on the Advisory Board of the School of Accountancy, Singapore Management University and is Chairman of Tokio Marine Life Insurance Singapore Limited.

Ng Keat Seng

Keat Seng is a part-time senior tax consultant with Rajah & Tann LLP since March this year. He was Deputy Commissioner (Business Group) of the Inland Revenue Authority of Singapore (Iras) in 2008 when he retired after having served with Iras for close to 38 years. Thereafter he was part-time senior consultant with Iras for another 5 years 6 months till November 2013. During his period of service with Iras before retirement, he headed the administration of various functional areas including tax policy, international tax and corporate tax. He also attended the International Tax Programme (Harvard Law School) and the Advanced Management Programme (Harvard Business School). He was awarded the Public Administration (Gold) Medal in 2005

REGISTRATION

There is no registration fee for this seminar but seats are limited.
Closing Date: 27 August 2014, Friday
For enquiries, please contact Ms Meryl Kong at clb@nus.edu.sg

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