

ADVANCE ANNOUNCEMENT

THE LEGACY OF UK TAXATION LAW ABROAD

**JOINT SEMINAR
TUESDAY, DECEMBER 18, 2007**

ORGANIZED BY

**FACULTY OF LAW, UNIVERSITY OF HONG KONG
ASIAN INSTITUTE OF INTERNATIONAL FINANCIAL LAW
&
TAXATION LAW AND POLICY RESEARCH INSTITUTE
MONASH UNIVERSITY**

OVERVIEW

Although many of the former colonies of the United Kingdom adopted a ‘model’ Colonial Tax Ordinance when designing their own taxation systems, in most cases they have now enacted global tax laws far different from the UK schedular system. All adopted either completely or substantially the common law system of precedents, sometimes adding this on top of another legal culture as was the case, for example, in South Africa where it rested on a Roman-Dutch legal system. Some were drafted directly by British administrators – the colonial laws in Africa and Israel, for example – and others by locals raised in a legal culture based on UK concepts. Some such as New Zealand and Hong Kong retained judicial links with the UK through appeals to the Privy Council until relatively recently; others such as Canada and to a lesser extent Australia severed the formal links earlier.

This academic seminar has been organized in order to study the historical – and contemporary – import of UK tax concepts on the tax laws of jurisdictions formerly under British rule. Leading speakers, detailed below, will analyse the UK tax legacy from the perspective of seven separate jurisdictions, Australia, New Zealand, Hong Kong, Israel, South Africa, Canada and the United States.

The seminar will take place at the University of Hong Kong on Tuesday, December 18, 2007. It is open to the public and free of charge. For registration purposes, interested persons should contact Ms Flora Leung, Asian Institute of International Financial Law, at fkleung@hku.hk

Details of the programme are as follows:

Morning Session

Introduction and welcome: Professor Richard Cullen and Professor Andrew Halkyard, Faculty of Law, University of Hong Kong

Australia – Professor Chris Evans, Atax, Faculty of Law, University of New South Wales

Canada – Professor Ben Alarie, Faculty of Law, University of Toronto; Professor David Duff, Faculty of Law, University of Toronto

Questions and discussion

Morning Tea Break

Hong Kong – Dr. Michael Littlewood, Faculty of Law, University of Auckland

Israel – Dr. Yoram Margalioth, The Buchmann Faculty of Law, Tel Aviv University; Dr. Assaf Likhovski, The Buchmann Faculty of Law, Tel Aviv University; Dr Tsilly Dagan, Bar Ilan University Law School

Questions and discussion

Lunch

Afternoon Session

New Zealand – Sir Ivor Richardson

South Africa – Eddie Broomberg SC, South Africa and London Bar

Discussion

Afternoon Tea

United States – Professor Karen Brown, Faculty of Law, George Washington University

Overview – Professor Rick Krever, Monash University

Questions and discussion