

CFRED's 11th Tax Law Seminar:

**DISPUTE RESOLUTION AND
THE MULTILATERAL INSTRUMENT**

by

Mr. Bas de Mik

Counsel, De Brauw Blackstone

Lecturer, Faculty of Law, VU University, Amsterdam

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

29 March 2017, Wednesday, 4:00 – 5:00p.m.

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

In November 2016, the OECD approved the multilateral instrument to implement tax treaty measures to prevent base erosion and profit shifting. A substantial part of the treaty deals with dispute resolution. During this lecture, Mr. de Mik will discuss the proposed changes to the mutual agreement procedure and the corresponding adjustments as well as the (new) arbitration procedure.

ABOUT THE SPEAKER:

Bas de Mik is an independent tax professional. Currently he acts amongst others as of counsel for the Dutch law firm De Brauw Blackstone and lectures international taxation at the VU University of Amsterdam. He is specialized in international taxation, transfer pricing and tax accounting and reporting (including tax risk management). He is the former international tax director of ABN AMRO Bank, a large Dutch bank. He also is member to various advisory committees to the OECD (amongst which the tax committee and the business advisory group on the Common Reporting Standards). He holds master degrees in Internal Relations and Taxation of the University of Amsterdam.

**All are welcome!
Admission is free of charge!**

Please join us by registering your interest [here] by 28 March 2017.

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.

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