

International Taxation: Law and Practice in Hong Kong and China

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The Asian Pacific region continues to be one of the main drivers of global growth, with many countries in the region averaging growth rates of above 5%. The region also continues to attract significant amounts of FDI and portfolio investment, with both Hong Kong and Singapore improving their dominant positions as leading financial centres in the region. Hong Kong has always been consistently attracting foreign investment by projecting itself as a gateway to China. This status and role of Hong Kong has not diminished even after the hand-over of Hong Kong to China. Currently, China and Hong Kong are undergoing major structural reforms in their economies, with a common tendency to move up the value chain. One of the side effects of these developments is the extension of their bilateral double tax treaty network. This is the context within double tax treaties have to be understood.

Moreover, a recent development influencing the double tax treaty network and the local tax policy is the increasing interface between tax and non-tax agreements. In addition, the main influence that is going to shape the international tax arrangements in the region over the next decade will be the base erosion and profit shifting initiative ("BEPS") of the G20/OECD. This project was launched in 2013 and the 15 action points foreseen in the November 2013 report are due for completion by the end of 2015.

Against this rich canvass, this book examines the international law that governs taxation in Hong Kong and sets a comparison to Mainland China. In this respect, the contributors discuss the developments and directions of Hong Kong's foreign economic policy. The analyses are presented by leading international tax law experts. In addition, this book identifies gaps and the need for changes, and relates the legal framework to economic issues surrounding transnational business operations including the economic rationale for protection of foreign investments.

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