



Peking University



中央财经大学
Central University of Finance and Economics



The University of Hong Kong

INVITATION to the EU-China Tax Policy Forum "Recent Trends in Tax Policy in Europe and China"

**WU (Vienna University of Economics and Business),
July 6 and 7, 2010, Vienna, Austria**

Organized by the Institute for Austrian and International Tax Law, WU Vienna; Peking University (PKU), the University of Hong Kong (HKU), the Central University of Finance and Economics (CUFE).

As economic activities between members of the European Union as well as cross-border transactions beyond European borders with China are strongly increasing, a new and more comprehensive dimension of research and development in international tax law and especially in recent tax policy trends in Europe and China becomes more and more important.

Cooperation of the economic units Europe and China in the field of international tax law is an issue of significant relevance. Therefore, the Institute for Austrian and International Tax Law, together with the Peking University, the University of Hong Kong, and the Central University of Finance and Economics have strengthened their consistent and sustainable research cooperation and have built up a coordination network between Europe and China that pursues various research projects. The objective of the joint research project between the participating universities on „Recent Trends in Tax Policy in Europe and China“ is to identify differences and similarities in the tax policy in Europe and China and to find explanations for these differences. The entire project on „Recent Trends in Tax Policy in Europe and China“ is for a large part financed by Eurasia-Pacific Uninet.

With friendly support of:



The conference starts on **July 6, 2010** at 19.00 with the Conference Opening and Cocktail Reception at the Institute for Austrian and International Tax Law. On this occasion Professor Lang, Professor Liu, Assistant Professor Bristar Mingxing Cao and Research & Teaching Associate Oliver-Christoph Günther will present our recently published book on "Europe-China Tax Treaties" (ISBN: 9789041132161) – soon available with Kluwer.

The working sessions will be held all day on **July 7, 2010**, at WU (Vienna University of Economics and Business), **Conference Room 1 (D 706) (UZA 4, Section D, 7th Floor, Nordbergstraße 15, 1090 Vienna)**.

The participation fee for the conference is EUR 500.--. A waiver of the participation fee may be granted to (full-time) professors and other researchers who are employed at a university or other academic institutions (wherever located) and have been engaged in research activities related to the respective topic. The participation fee must be paid not later than **June 1, 2010**, and will not be refunded in the case of cancellation one week prior to the conference.

If you are interested, please send us the application form as soon as possible, stating whether you would like to register as a regular participant or apply for a waiver of the participation fee. Please send your applications via e-mail to **Renée Pestuka** (renee.pestuka@wu.ac.at)

Prof. Dr. Dr. h.c. Michael Lang
Head, Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Claus Staringer
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Alfred Storck
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. MMag. Dr. Josef Schuch
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

Prof. Dr. Pasquale Pistone
Professor at the Institute of
Austrian and International Tax Law
WU (Vienna University of Economics
and Business)

PROGRAMME

Tuesday, July 6, 2010

19:00

Opening of the Conference at the Institute for Austrian and International Tax Law
(UZA 3, Section 5, 4th Floor, Althanstraße 39-45, 1090 Vienna)

Michael Lang, *Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU (Vienna University of Economics and Business)*

Jianwen Liu, *Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*

Oliver-Christoph Günther, *Research & Teaching Associate at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business)*

Bristar Mingxing Cao, *Assistant Professor at the Central University of Finance and Economics (CUFE) School of Taxation (Beijing), Director of the International Tax Office at the Peking University (PKU) Fiscal Law Research Center*



Book presentation:

"Europe-China Tax Treaties" – soon available with Kluwer

Welcome address on behalf of the Austrian-Chinese Legal Society:

Gerd Kaminski (*Secretary General of the Austrian-Chinese Legal Society, Visiting Professor at Peking University (PKU) and State University of New York at Buffalo, Consultant of the Austrian Foreign Ministry*)

Afterwards: Cocktail Reception

on invitation of:



Österreichisch-Chinesische
Juristische Gesellschaft

Austrian-Chinese Legal Society

Wednesday, July 7, 2010

09:00 – 10:00 **Session I: Income Tax Policy for Individuals in Europe**

Chairs: **Claus Staringer** (*Professor at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

Jianwen Liu (*Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*)

Presenter: **Michael Lang** (*Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU Vienna University of Economics and Business*)

Discussants: **Bristar Mingxing Cao**, *Assistant Professor at the Central University of Finance and Economics (CUFE) School of Taxation (Beijing), Director of the International Tax Office at the Peking University (PKU) Fiscal Law Research Center*

Zuo Liu, (*Chief researcher of the PKU Fiscal Law Center, Director of the Institute for Tax Science Research under the State Administration of Taxation*)

10:00 – 11:00 **Session II: Income Tax Policy for Individuals in China**

Chairs: **Claus Staringer** (*Professor at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

Jianwen Liu *Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*

Presenter: **Zuo Liu**, (*Chief researcher of the PKU Fiscal Law Center, Director of the Institute for Tax Science Research under the State Administration of Taxation*)

Discussants: **Michael Lang** (*Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU Vienna University of Economics and Business*)

Bristar Mingxing Cao, *Assistant Professor at the Central University of Finance and Economics (CUFE) School of Taxation (Beijing), Director of the International Tax Office at the Peking University (PKU) Fiscal Law Research Center*

11:00 – 11:30 Coffee Break

11:30 – 12:00

Session III: Income Tax Policy for Corporations in Europe

Chairs:

Michael Lang (*Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU Vienna University of Economics and Business*)

Jianwen Liu, (*Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*)

Presenter:

Claus Staringer (*Professor at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

Discussants:

Bristar Mingxing Cao, *Assistant Professor at the Central University of Finance and Economics (CUFE) School of Taxation (Beijing), Director of the International Tax Office at the Peking University (PKU) Fiscal Law Research Center*

Fay Linghui Ren, (SJD Candidate, Faculty of Law, the University of Hong Kong)

12:00 – 13:30

Lunch break

13:30 – 14:30

Session IV: Income Tax Policy for Corporations in China

Chair:

Michael Lang (*Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU Vienna University of Economics and Business*)

Jianwen Liu, (*Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*)

Presenter:

Fay Linghui Ren, (SJD Candidate, Faculty of Law, the University of Hong Kong)

Discussant:

Claus Staringer (*Professor at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

Bristar Mingxing Cao, *Assistant Professor at the Central University of Finance and Economics (CUFE) School of Taxation (Beijing), Director of the International Tax Office at the Peking University (PKU) Fiscal Law Research Center*

14:30 – 15:30

Coffee Break

15:30 – 16:30

Session V: Consumption Tax Policy in Europe

Chairs:

Michael Lang (*Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU Vienna University of Economics and Business*)

Zuo Liu, (*Chief researcher of the PKU Fiscal Law Center, Director of the Institute for Tax Science Research under the State Administration of Taxation*)

Presenter:

Thomas Ecker (*Research & Teaching Associate at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

Discussant:

Jianwen Liu, *Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*

16:30 – 17:30

Session VI: Consumption Tax Policy in China

Chairs:

Michael Lang (*Head of the Institute for Austrian and International Tax Law, Head of the Department of Public Law and Tax Law, WU Vienna University of Economics and Business*)

Zuo Liu, (*Chief researcher of the PKU Fiscal Law Center, Director of the Institute for Tax Science Research under the State Administration of Taxation*)

Presenter:

Jianwen Liu, (*Professor at the Peking University (PKU) Law School, Director of the PKU Fiscal Law Research Center, Director of the China Fiscal Law Society*)

Discussant:

Thomas Ecker (*Research & Teaching Associate at the Institute for Austrian and International Tax Law, WU Vienna University of Economics and Business*)

Sessions will take place at the WU Conference Room 1 (D 706) (UZA 4, Section D, 7th Floor, Nordbergstraße 15, 1090 Vienna), WU (Vienna University of Economics and Business).