

Dr. NA LI

Lecturer, East China University of Political Science and Law

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- Legal Qualification:** Admitted to China Bar in 2005
Admitted to the United States (New York State) Bar in 2009
- Education:** EAST CHINA UNIVERSITY OF POLITICAL SCIENCE AND LAW **Shanghai, China**
Post-doc Research Fellow, July 2015 – June 2017
- VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS (WU) **Vienna, Austria**
Ph.D. in Law, September 2012 – June 2015
Honors: · 2014 Chinese Government Award
· 2012- 2015 Austrian Science Fund (FWF) Scholarship
- THE UNIVERSITY OF HONG KONG **Hong Kong**
Visiting Research Fellow, January – June 2014
- BOSTON UNIVERSITY SCHOOL OF LAW **Boston, U.S.A**
LL.M., August 2008 - May 2009
Honors: Boston University School of Law LL.M. Scholar
- FUDAN UNIVERSITY LAW SCHOOL **Shanghai, China**
LL.B., September 1997 - July 2001
- Working Experience:** EAST CHINA UNIVERSITY OF POLITICS AND LAW **Shanghai, China**
Lecturer and Post-doctoral Fellow, July 2015 – present
- Teaching international laws to graduates and undergraduate students.
- VIENNA UNIVERSITY OF ECONOMICS AND BUSINESS **Vienna, Austria**
China Correspondent, June 2015 – present
Research Associate, September 2012 – June 2015
- Organized international conferences and research projects in Europe, Hong Kong and Mainland China under cooperation with both European and Asian universities and research institutes.
 - Research work focusing on international tax law and invest law;

BOC (CHINA) HOLDINGS CO., LTD. – LINDE GROUP

Shanghai, China

External Consultant, September 2012 – present

Associate Counsel, October. 2010 – September 2012

- In charge of all legal and compliance matters of Linde group's large scale investment projects in all the west area of China, including large-size EPC or EPCM projects and gas supply projects for steel company clients, energy clients, chemical industrial clients, Joint-venture projects, M&A projects and other direct investments projects. The legal work covers the whole process of the project, which starts from the project structure design, negotiation, contracts writing and closing, project companies' incorporation, contract execution and disputes resolution.
- Provide legal advice to Linde Group's subsidiaries and affiliates in the Asia Pacific area.

TRINA SOLAR ENGERY CO., LTD. (NYSE: TSL)

Changzhou, China

Legal Manager, Jan. 2010 – October 2010

- Responsible for the legal matters of Trina Solar's subsidiaries and branches in China, Europe and the U.S.A;
- Handled the legal work of all the EPC projects for Trina Solar's development and construction of solar power stations in Europe. The legal work include drafting and negotiating development contracts, turnkey contracts and acquisition agreements, and negotiating and reviewing insurance policies and sales of solar module structures and milestone payment conditions.
- Handled Trina Solar's mergers and acquisitions transactions and establishing subsidiaries in Europe and the U.S.A.
- Negotiate, review and draft commercial contracts, including purchase agreements, sales agreements, processing agreements, technology cooperation development agreements, OEM agreements, and labor contracts.
- Handled Anti-dumping investigation by European Union against the Company's solar module products, including preparing responses to questionnaires, coordinating with the financial and production departments to collect data, communicating with China authorities and European lawyers to formulate response strategies.

THELEN REID BROWN RAYSMAN & STEINER LLP

Shanghai, China

Chinese Attorney, Feb. 2007 – Aug. 2008

- Counseled U.S. construction companies and architecture firms in their Chinese market entry and related employment, contracting and tax matters in China.
- Provided training to Chinese construction and architecture firms for legal compliance related to projects in the U.S. and India.
- Counseled international companies on their corporate restructure, tax planning, corporate compliance, foreign exchange control, customs duty and employment matters in China; including negotiation and preparing of legal opinion and preparation of transaction documents.
- Counseled international companies on their commercial contracts in China, including drafting and negotiating sales/distribution/procurement contracts, licensing contracts, service contracts, and lease contracts.
- Worked on public offerings of NASDAQ-listed Chinese based clients: conducted due diligence, drafted portions of registration statements and reviewed and prepared other transaction documents.

GIDE LOYRETTE NOUEL LAW FIRM (A FRENCH LAW FIRM) Shanghai, China
Chinese Attorney, Dec. 2003 – Nov. 2006

- Counseled many international companies on the choice of form of entry into the China market: branches, wholly foreign owned enterprises, joint ventures, distribution arrangements and other strategic alliances; provided company secretary services to their affiliates in China, such as preparing resolutions for shareholders meeting or board of directors meeting, negotiating office leases in China and hiring staffs, and processing their registration certificates and annual inspection with the Chinese authorities.
- Counseled multi-national corporations on China foreign exchange control regulations, tax incentives policies, free-trade zones and export-processing zones polices, and customs policies for many foreign clients' business in or with China.
- Counseled many European companies on their corporate structure and tax planning strategies for their investment in China and their cross-border projects and transactions.
- Worked on many leading international companies' mergers and acquisitions projects in China and prepared legal documents related to their offshore and onshore structuring.

ERNST & YOUNG ACCOUNTING FIRM Shanghai,
China

Tax Consultant, July 2001 – Nov. 2003

- Received comprehensive trainings on Chinese tax and accounting policies, particularly on Corporate Income Tax, Business Tax, Value Added Tax and Individual Income Tax.
- Worked on tax reviewing and tax planning for foreign investment enterprises and projects in China.
- Performed tax due-diligence work for foreign companies' mergers and acquisition projects in China.

**Publications
in English:**

- 24 Years Later — China Finally Centralizes Its Tax Administration, co-authored with Richard Krever, *Tax Notes International* (volume 4/ 2018)
- Tax Sparing: Use It, But Not as a Foreign Aid Tool, *Intertax*, (2017, volume 45, issue 8/9)
- Trump's Tax Reform Plan: A Chinese Perspective, *IBFD International Tax Bulletin* (2017 volume 71, No. 6a/Special Issue)
- Status of the Implementation of the OECD/G20 BEPS Initiative in China and Future Developments, *IBFD International Tax Bulletin* (2017 volume 71, No.2)
- Financial Loan Intermediary Services: China (co-authored with Richard Krever), in Brederod and Krever (eds.), *VAT and Financial Services*, Springer, 2017, ISBN 978-981-10-3463-3
- Taxation of Shipping and Air Transportation in China and Hong Kong, in Guglielmo Maisto (eds.), *Taxation of Shipping and Air Transport in Domestic Law, EU Law and Tax Treaties*, IBFD, 2017, ISBN 978-90-8722-403-5
- Advance Pricing Agreements in China, *IBFD International Tax Bulletin* (volume 4/ 2016)
- VAT Reform in China Reaches a Crucial Turning Point, co-authored with Richard Krever and Jonathan Teoh, *Tax Notes International* (volume 4/ 2016)
- China Tax Treaty and Policy: Development and Updates (co-authored with Tianlong Hu) in book titled *BRICS and the Emergence of International Tax Coordination*, Yariv Brauner and Pasquale Pistone (eds.), published by IBFD Netherland, February 2015

- China's CFC Regime: Existing Rules and Improvement Suggestions, IBFD International Tax Bulletin (volume 10/ 2014)
- General Anti-Avoidance Rules (GAARs) - A Key Element of Tax Systems in the Post-BEPS Tax World? – Rust Conference 2014: China National report , co-authored with Mingxing Cao
- Trends and Players in Tax Policy – Rust Conference 2013: China National Report, co-authored with Kang JIA
- Europe-Hong Kong Tax Treaties, co-authored with Oliver-Christoph Günthe, Ina Kerschner and Marion Stiastry
- China's VAT on Financial Loans Intermediation Services, in the book VAT and Financial Services, Richard Krever and Robert F. van Brederode (eds.) (forthcoming)

**Publications
in Chinese:**

- Closing Tax Gap: a Major Reason for EU Improving its VAT Collection Mechanism, *International Taxation in China* (volume 03/2018)
- Year 2018 – the Year of International National Tax Competition, *China Taxation News* (2/2018)
- New Development in European Tax Law: BEPS Project Stimulates EU Integration, *Chinese Journal of European Studies* (volume 1/2017)
- Establishing a Connection Framework for Legal Cooperation Among BRICS, *Law* (12/2016)
- Implementation of BEPS project in EU and its Impact on Chinese Investment in EU, *International Taxation in China* (volume 12/2016)
- China's Tax Treaty Policy and Tax Coordination of BRICS, *International Taxation in China* (volume 11/2016)
- China's Role in International Tax Coordination, *International Taxation in China* (volume 10/2016)
- Tax Sparing and Foreign Direct Investment, *International Taxation in China* (volume 4/2016)
- On Perfection of the Legislation of Exchange of Tax Information in China, *Taxation Research*, (volume 4/2016)
- New Expansion of the EU's Competition Law: Reviewing the Member States' Tax Administrative Measures under the Context of State Aid Rules, *Chinese Journal of European Studies* (volume 1/2016)
- Is APA a Safe Harbor for the Multinationals: A Comment on the APA Cases of Fiat and Starbucks by the European Commission (volume 1/2016, page 34-38)
- Tax Coordination of BRICS Countries: Seeking for Common Grounds amongst Differences, *International Taxation in China*, volume 1/2015, pp. 29-33
- Tax Planning and Tax Administration on Cross-border Income - on the Basis of China's Present Tax System, co-authored with Mingxing Cao and Hai Yu, published by China Tax Publication in Beijing, December 2014
- EU VAT Reform on Telecommunication, Broadcast and E-Service, *International Taxation in China* (volume 2/2014, page 76-78)
- Medium and Long Term Trend of Global Tax Development, *International Taxation in China* (volume 1/2014, page 6-27)
- EU VAT on Postal Service and Telecommunication Service: What China can learn from EU in the coming VAT reform on postal and telecommunication service, *International Taxation in China* (volume 2/2013, page 12-16)
- Development and Issues of EU Financial Transaction Tax, *International Taxation in China* (volume 1/2013, page 72-75)

Research Projects:

- SORSA – *Impact of U.S. Tax Reform on China’s Technology Renovation Strategy and China’s Reaction* (2018)
- ECUPL - *Legal Institution for BRICS Tax Cooperation* (2017)
- SORSA - *One Belt One Road Initiative and China’s International Tax Policy* (2017)
- China Law Society – *International Tax Coordination under the One Belt One Road Initiative* (2016 – 2017)
- China Postdoctoral Science Foundation – *Chinese Outbound Investment and China’s Tax Treaty Policy* (2016-2017)
- Shanghai Telecommunication Research Institute – *VAT Legislations in EU on Postal and Telecommunication Industry* (2016-2017)
- Shanghai Pudong Investment Association – *Tax Sparing and Chinese Outbound Investment* (2016-2017)
- China International Taxation Research Institute – *International Tax Administration Coordination* (2016)
- China State Administration of Taxation – *National Reports for Excises Tax* (2014-2015), co-authored with Lin Han the national reports for Belgium, Luxemburg and Greece
- China National Social Science Foundation – *Synergy of FATAAC and Extraterritorial Jurisdiction: from the perspective of China* (2014-2016), teamed with Dr. Xiaodan Zhu.

International Conferences:

- Presented “Trump’s Tax Reform Plan: A Chinese Perspective” at the conference of What shall We Do with Company Tax?, held at Canberra Australia by Crawford School of Public Policy, Australian National University in July 2017
- Presented “China’s Implementation of BEPS Project” at the conference for Implementing Key BEPS Actions: Where do we stand?, held at Rust Austria by Vienna University of Economics and Business in July 2017
- Presented “Internationalization of the RMB and China’s Seigniorage” at the Symposium on the Internationalization of the RMB: Risks and Challenges Ahead, held in London by Queen Mary University of London in June 2017
- Presented “Tax Treaties and Chinese Investment in European Union Countries” at the Emerging Challenges to China’s International Tax Arrangements conference held in Vienna, Austria, by Vienna University of Economics and Business in May 2017
- Presented “Tax Cooperation of BRICS” at the Postdoctoral International Tax Forum held in Amsterdam, the Netherlands, by International Bureau of Fiscal Documentation in May 2017
- Presented “China’s Tax Treaty Cases” at the Tax Treaty Case Law around the Globe Conference held in Vienna, Austria, by Vienna University of Economics and Business in April 2017
- Presented “China’s Recent Tax Cases and Trend of Development” at the “Convergence or divergence: A sample of international tax case law of BRICS countries’ Seminar held in Cape Town, South Africa by the University of Cape Town in February 2017
- Presented “The Tax Factor: Chinese FDI and anti-tax avoidance measures” at the Asia FDI Forum II organized by the Chinese University of Hong Kong in November 2016
- Presented the “China’s tax disputes resolution regime and development trend” at the 10th Asia-Europe Legal Congress at Yekaterinburg in Russia in June 2016
- Presented the “China-EU countries’ Tax Treaties and their Impact on Chinese Impact into EU Countries” at the China Intertax Conference on One Belt One Road held in Shanghai in May 2016
- Presented my doctoral thesis “Tax Sparing Mechanism and Foreign Direct Investment – An analysis of the effect of tax sparing mechanism on foreign direct investment from

China into the EU Countries” at the poster program of the International Fiscal Association 2014 Congress in Mumbai, India in October 2014

- Presented the “China National Report of the General Anti-Avoidance Rules (GAARs)- A Key Element of Tax Systems in the Post-BEPS Tax World?” at the Rust Conference 2014, held in Rust, Austria in July 2014
- Presented the “Hong Kong – European Countries Tax Treaties” paper at the International Tax Conference – Positioning Hong Kong in the New International Tax Environment held in Hong Kong in June 2014
- Presented the topic of “China tax administration measures on broadening the revenue base, narrowing the tax gap” in the 2014 Asian Tax Authorities Symposium held in Jakarta, Indonesia in June 2014
- Presented my doctoral thesis topic “Tax Sparing Mechanism and Foreign Direct Investment” at the 2014 Doctoral Meeting of Researchers in International Taxation (DocMIT) held in IBFD Amsterdam, Netherlands in May 2014
- Presented the “Treaty Override or Treaty Interpretation: China Study” paper at the Tax Treaty Override Symposium held in IBFD Amsterdam, Netherlands in May 2014
- Presented the China Tax Treaty and Policy – Development and Updates Chapter (co-authored with Tianlong Hu) in the BRICS Core-chapters Seminar held in IBFD Amsterdam, Netherlands in December 2013
- Presented the ‘Using Tax Sparing Mechanism to Promote Fair Competition of Tax Incentives for R&D in the EU Member States’ paper in the exploratory workshop of R&D – Europe and taxes on business: meeting the challenges of 2020 held in the University of Alicante, Spain in November 2013

Lecturing:

- Lecture at Monash University in Melbourne, Australia for the course of Chinese taxation in every winter semester (i.e. three weeks in June and July) during 2015 to 2017.
- Lecture at China-Cambodia Legal Cooperation Center in Phnom Penh, Cambodia for Cambodian tax law, Chinese tax law and Cambodia-China tax treaty (2016).
- Lecture at Amity University in India for the courses of International Tax Law in September 2016.
- Lecture at East China University of Political Science and Law in Shanghai, China for the courses of International Tax Law and International Trade Law from September to December 2016.
- Lecture at the Vienna University of Economics and Business (WU) in Vienna, Austria for the course of Introduction to Tax Treaty Law in March 2015.
- Lecture at the Institute for Austrian and International Tax Law and the Research Institute for European and International Tax Law present in Vienna, Austria for the course of the Practice of Double Tax Treaties in Case Studies in January 2015
- Guest Lecturer at Zhejiang University Law School in Hangzhou, China at its first Academic Seminar of Economic Law Department in 2015 for the topic of Base Erosion and Profit Shifting (BEPS) Action and its Implication for China in January 2015
- Guest lecturer at Xiamen University in Xiamen, China for the topics of OECD Model Convention, transfer pricing and beneficial ownership in June 2014
- Guest lecturer at Xiamen University in Xiamen, China for the topics of OECD Model Convention, transfer pricing and beneficial ownership in June 2014

- Guest lecturer at Fudan University in Shanghai, China for the topic of international taxation in May 2014
- Guest lecture at the University of Hong Kong for the topic of China General Anti-Avoidance Rule in March 2014
- Guest lecture at the Chinese University of Hong Kong for the topic of Hong Kong – Mainland China Tax Arrangement and its Interaction with China Anti-Avoidance Rules in March 2014.
- Guest lecture at the Central University of Finance and Economics in Beijing, China for the topics of the OECD Model Convention course and the Recent Development of EU Tax Policy in October 2013.

Languages: Chinese (native), English (fluent), Japanese (basic), German (basic)