Double Tax Agreements and Expatriate Professionals: Perspectives on Tax Competition and Human Capital

by Winthrop Professor Nolan Sharkey
Faculty of Law, University of Western Australia

Chairperson : Associate Professor Stephen Phua

About the Seminar
This talk will consider the impact of taxation and DTAs on the attraction and retention of human capital and whether there is a fair international playing field. It will pay particular attention to China, Australia, and Singapore and will provide both policy and practical insights. As such it would be of interest to academics, policy makers and professionals.

The focus of the exploration of issues will be on individual residence rules (including concessions) and how they impact people who come to the country and local people who might want to work away from the country. The interaction of the residence rules with double tax agreements will be considered to see how this might help or hinder such people. It will be considered whether a person from, or going to, a country with no DTA might be particularly disadvantaged in comparison to where a DTA exists. Policy reasons for such disadvantage or advantage will be considered. The interaction with the residence rules of Japan and Korea will be considered as will countries with no DTA.

About the Speaker
Nolan Sharkey is Winthrop Professor of Law at the University of Western Australia and Professorial Fellow in Taxation at Atax, University of New South Wales. He is a Barrister of the NSW Supreme Court and the High Court. He has chambers in Perth and Sydney and is a Fellow of the Institute of Chartered Accountants and a tax agent. He holds a PhD in Law, a Juris Doctor with First Class Honours and a Master of Tax from UNSW. He also holds degrees in Accounting, Asian Studies, Psychology and Law.

He has been involved in the tax advice industry for two decades and has been a tax academic for over 12 years. He has taught post graduate tax courses at Atax in international anti-avoidance, double tax agreements, international tax, Chinese tax, offshore financial centres and trusts. He currently teaches tax at UWA to students in the Law and Business faculties. He is an examiner in Singapore taxation for the Chartered Institute of Taxation in London. He has published widely internationally.

Date : 26 January 2015, Monday
Time : 10.00am to 11.30am
Venue : Lee Sheridan Room
Level 1, Eu Tong Sen Bldg
Faculty of Law
NUS, Bukit Timah Campus

PROGRAMME OUTLINE
9.30am – 10.00am
Registration & Refreshment

10.00am – 11.15pm
Presentation

11.15am - 11.30am
Q & A

REGISTRATION
There is no registration fee for this seminar but seats are limited.

To register, please click HERE.

or scan the QR Code:

Closing Date of Registration
19 January 2015, Monday