

**TAXATION LAW RESEARCH PROGRAMME (TLRP)**  
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**TLRP SPECIAL LECTURE SERIES**

**Business Tax: Public Debate and Future Trends**



**Professor Judith Freedman, CBE**

*Pinsent Masons Professor of Taxation Law University of Oxford  
and Director of Legal Research  
Oxford University Centre for Business Taxation*

**Monday, 24 March 2014, 6:45 – 8:00 pm**  
**Academic Conference Room, 11/F Cheng Yu Tung Tower**  
**The University of Hong Kong**

Business taxation is at the heart of the political agenda. The 2014 G20 agenda notes that “in recent years international tax laws have failed to keep pace with changes in the global business environment, particularly with the rapid growth of the global economy, meaning that multinational corporations aren’t necessarily taxed the way they should be”.

In the UK and elsewhere in Europe, and the USA, austerity has resulted in a heightened focus on collecting revenues from business and there is an active debate on business taxation in the media, legislatures and from NGOs and the public. The OECD Base Erosion and Profit Shifting Action Plan seeks to address these concerns. At the same time, corporation tax rates are falling worldwide and many governments are seeking to keep their tax systems competitive.

Professor Judith Freedman will give a UK and European perspective on the debate and then discuss this, together with the view from Hong Kong and China, with a panel of experts including Professor Richard Cullen, Professor Andrew Halkyard, Wilson Chow and Dr Doreen Qiu.

**Judith Freedman** is Professor of Taxation Law and a Fellow of Worcester College, Oxford University. She worked as a solicitor at Freshfields before becoming an academic at the London School of Economics (LSE). Whilst at the LSE, she lectured and researched on tax and company law. At Oxford University, her focus is taxation, particularly corporate and business taxation. She is Director of Legal Research at the Oxford University Centre for Business Taxation and a member of its Steering Committee and Advisory Board. She has served on numerous Law Society and government committees and advisory groups. She was a member of the Office of Tax Simplification Consultative Committee on Small Business Taxation and the Aaronson Tax Avoidance Study Group which led to the introduction of a General Anti-avoidance Rule in the UK. She is joint editor of the *British Tax Review* and is on the editorial boards of several other journals. She is a member of the Institute for Fiscal Studies Tax Law Review Committee, and was one of the few lawyers contributing to the Mirrlees report [Reforming the Tax System for the 21st Century](#). She has published widely, most recently on small business taxation, tax avoidance and tax risk management and the tax policy making process.

Judith was appointed as a Commander of the Order of the British Empire in the UK’s 2013 New Year’s Honours List for her contribution to Tax Research.

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