

Wei Cui

Peter A. Allard School of Law
University of British Columbia
1822 East Mall, Vancouver
British Columbia, Canada V6T 1Z1
<http://www.law.ubc.ca/faculty-staff/wei-cui>
cui@allard.ubc.ca

ACADEMIC EMPLOYMENT

Peter A. Allard School of Law, University of British Columbia

Professor, 2018 to present

Associate Professor, 2013 to 2018 (tenure granted 2016)

Director, Center for Asian Legal Studies (Spring 2015, 2016-present)

College of Comparative Law, China University of Political Science and Law (Beijing)

Associate Professor, 2006-2013.

VISITING ACADEMIC POSITIONS

Institute for Austrian and International Tax Law, Vienna University of Economics and Business

Visiting Professor, May 2015, May 2017, February 2019 and May 2021 (scheduled)

University of Michigan Law School

L. Bates Lea Exchange Professor, Fall 2015.

Northwestern University Law School

Visiting Professor of Transnational Taxation, October 2014.

Columbia Law School

International Visiting Associate Professor of Law, October-November 2013.

University of Melbourne Faculty of Law

Senior Fellow and instructor, July 2011 and July 2013.

Getulio Vargas Foundation (FGV), School of Law of Rio de Janeiro

Visiting faculty, May 2011.

National Taiwan University College of Law

Visiting Professor, November-December 2008.

Fordham University Law School

Visiting Associate Professor, Spring 2008.

EDUCATION

New York University School of Law, LL.M. in Taxation, 2005.

Yale Law School, J.D., 2002.

New York University, Ph. D. program in philosophy (all-but-dissertation; 1997-98, 1999-2000). Specialized in analytic philosophy of mind.

Tufts University, M.A. in Philosophy, 1997.

Harvard College, B.A. in Social Studies, *cum laude*, 1993.

FIELDS OF RESEARCH INTEREST

Tax law and policy; law and political economy; comparative administrative law; the Chinese legal system.

PUBLICATIONS

Authored Book

Value Added Tax: A Comparative Approach (2nd Edition), with Alan Schenk and Victor Thuronyi (Cambridge University Press, 2015)

- 《增值税比较研究》, translated by Xiong Wei and Ren Wanli, Commercial Press (2018) (Chinese translation)

Translated Book

《比较所得税法——结构性分析》(Hugh Ault and Brian Arnold, *Comparative Income Taxation: A Structural Analysis*), Peking University Press, 2013, co-editor/translator with Yi Ding.

Academic Articles in Journals (English)

1. Judicial Review of Government Actions (with Jie Cheng and Dominika Weisner), forthcoming in *China Perspectives* (2018) (refereed)
2. Residence-Based Formulary Apportionment: (In)feasibility and Implications, 71(3) *Tax Law Review* 551 (2018) (Symposium)
3. Taxation without Information: The Institutional Foundations of Modern Tax Collection, 20:1 *University of Pennsylvania Journal of Business Law* 93-146 (2018)
 - Shorter version appeared as Oxford University Centre for Business Taxation Working Papers WP17/09 (July 2017)
4. The Selection of Litigation against Government Agencies: Evidence from China (with Zhiyuan Wang), 13(3) *Review of Law and Economics* (Nov 2017) (refereed)
5. Minimalism about Source and Residence, 38:2 *Mich. J. Int'l L.* 245-269 (2017) (Symposium)
6. Does Judicial Independence Matter? A Study of the Determinants of Litigation Patterns in an Authoritarian Regime, 38:3 *U. Pa. J. Int'l L.* 941-998 (2017)
7. Destination-Based Cash-Flow Taxation: A Critical Appraisal, 67(3) *University of Toronto Law Journal* 301-347 (2017) (refereed)
 - Earlier version, "A Critical Review of Proposals for Destination-Based Cash-Flow Corporate Taxation as an International Tax Reform Option," appeared as Oxford University Centre for Business Taxation Working Papers WP15/21 (October 2015)
 - Shortlisted for the 2018 Frans Vanistendael Award for International Tax Law.
8. Destination-Based Taxation in the House Republican Blueprint, 152 *Tax Notes* 1419-1427 (September 5, 2016)
9. Article 2: Taxes Covered, IBFD's *Global Tax Treaty Commentaries* (2016) (refereed)
10. Taxing State-Owned Enterprises: Understanding a Basic Institution of State Capitalism, 52(3) *Osgoode Hall Law Journal* 775-817 (2015) (refereed)
 - Earlier version, "The Policy of Taxing State-Owned Enterprises: Theory and Chinese Evidence" appeared as Governance and Globalization - Sciences Po in China Working Paper No 26 (2011)
11. The Inefficiencies of Legislative Centralization: Evidence from Chinese Provincial Tax Rate Setting (with Zhiyuan Wang), *China: An International Journal*, 13(3), pp 49-67 (2015) (refereed)
12. Administrative Decentralization and Tax Compliance: A Transactional Cost Perspective, 65(3) *University of Toronto Law Journal* 186 (2015) (refereed)

13. China's Business-Tax-to-VAT Reform: an Interim Assessment, *British Tax Review* 2014(5), pp 617-641 (refereed)
14. Taxing Indirect Transfers: Improving an Instrument for Stemming Tax and Legal Base Erosion, 33 *Virginia Tax Review* 653 (2014)
 - Chinese translation in Shi Zhengwen (Ed.), *Chinese Tax Law Review* (《中国税法评论》), v. 3 (Law Press, 2016), pp. 263-293.
 - Shortlisted for the 2015 Frans Vanistendael Award for International Tax Law
15. Objections to Taxing Resale of Residential Property under a VAT, 137 *Tax Notes* 777 (November 12, 2012)(reprinted in 68 *Tax Notes Int'l* 829 (Nov. 26, 2012))
16. Foreign Administrative Law and International Taxation: a Case Study of Tax Treaty Implementation in China, 64 *Admin. L. Rev.* 191 (2012)
17. Fiscal Federalism in Chinese Taxation, *World Tax Journal* 2011(3), pp 455-80 (refereed)
18. The Tax Consequences of Corporate Reorganisations in China (w. Richard Krever), *British Tax Review*, 2011(3), pp 340-353 (refereed)
19. What Is the "Law" in Chinese Tax Administration? *Asia Pacific Law Review*, 19(1), pp 75-94 (2011) (refereed)
20. Establishment": An Analysis of a Core Concept in Chinese Inbound Income Taxation, 1 *Columbia Journal of Tax Law* 46 (2010)
21. Responding to Sovereign Funds: Are We Looking in the Right Place? 123 *Tax Notes* 1237 (June 8, 2009) (reprinted in 55 *Tax Notes Int'l* 117)
22. Government Licensing Reform from the Perspective of a Municipal Jurisdiction, 33 *Hong Kong L. J.* 417 (2003) (refereed)
23. Joint Management as a Fair Solution to the Spratly Dispute, 36 *Vanderbilt Journal of Transnational Law* 799 (2003)

Academic Book Chapters (English)

24. The Legal Maladies of "Federalism, Chinese-Style", Weitseng Chen (ed.) *The Beijing Consensus? How China Has Changed the Western Ideas of Law and Economic Development and Global Legal Practices* (Cambridge University Press, 2017), pp 95-118.
25. Taxation of State-Owned Enterprises: A Review of Empirical Evidence from China, Benjamin Liebman and Curtis Milhaupt (Eds.), *Regulating the Visible Hand? The Institutional Implications of Chinese State Capitalism* (Oxford University Press, 2015), pp 109-131.
26. Taxing Non-Residents' Capital Gains, in Alexander Trepelkov, Harry Tonino and Dominika Halka (Eds.), *United Nations Handbook on Selected Issues in Protecting the Tax Base of Developing Countries* (United Nations, 2015), pp 107-154.
 - Updated in 2017 in the second edition of the book.
27. The Place of Law in the Evolution of Chinese Fiscal Federalism, 1977-1993, Y. Brauner and M. Stewart (Eds.), *Tax Law and Development* (Edward Elgar, 2013), pp 159-181
28. China's Tax Policy Response to the Global Financial Crisis, in Jean-Pierre Cabestan et al (Eds.) *China and the Global Economic Crisis: A Comparison with Europe* (Routledge, 2012), pp 84-98
29. China, in M. Lang et al (Eds.), *The Impact of the OECD and UN Model Conventions on Bilateral Tax Treaties* (Cambridge University Press, 2012), pp 259-291
30. The Rule of Law in Chinese Tax Administration, Chapter 14 in C. Evans, J. Freedman and R. Krever (Eds.), *The Delicate Balance: Tax, Discretion and the Rule of Law* (IBFD, 2011) , pp 335-366

Professional Non-Academic Articles and Chapters in English

31. An Academic Viewpoint on Some Fundamental Aspects of the BEPS Project, in Sam Sim and Mei June Soo (Eds.), *Asian Voices: BEPS and Beyond* (IBFD, 2017)
32. What should we talk about when talking about tax incentives and FDI? in *International Tax Principles in BRICS and OECD Countries, Revista Direito Tributário Internacional Atual* (Special Edition) (2016)
33. China (with A. Wu), in M. Lang and I. Lejeune (Eds.), *Improving VAT/GST - Designing a Simple and Fraud-Proof Tax System* (IBFD, 2014), pp. 153-188
34. Taxing Indirect Transfers: Rules and Doctrines, in Guglielmo Maisto (Ed.) *Taxation of Companies on Capital Gains on Shares under Domestic Law, EU Law and Tax Treaties* (IBFD, 2013), pp. 247-269
35. The China-United Kingdom Income Tax Treaty (2011), *Bulletin for International Taxation*, Vol. 67, No. 6 (2013), pp 271-279
36. China (with A. Wu), Chapter 6 in T. Ecker, M. Lang and I. Lejeune (Eds.), *The Future of Indirect Taxation: Recent Trends in VAT and GST Systems around the World* (Kluwer, 2011), pp 159-89
37. Comparative Survey on Trusts: China (with X. Yang), *Derivatives and Financial Instruments*, Vol.13, No. 4 (2011), pp 160-5
38. China: A New (Furtive) Approach to International Transportation Income, M. Lang et al (Eds.), *Tax Treaty Case Law around the Globe* (Linde Verlag and Kluwer, 2011), pp 159-170
39. Heads and Branches (with X. Ma, in English and Chinese), *China Tax Intelligence*, Volume 6 No. 7 (pp 26-40) and No. 8 (pp 34-43), February and March 2011
40. Learning to Keep the Consumption Tax Base Broad: Australian and Chinese VAT Design for the Housing Sector, C. Peacock (Ed.) *The Australian GST: Looking Forward from the First Decade* (Thomson Reuters, 2011), pp 367-77
41. Two Paths for Developing Anti-Avoidance Rules in China, *Asia Pacific Tax Bulletin*, Vol. 17, No. 1 (2011), pp. 42-7
42. Tax Classification of Foreign Entities in China: The Current State of Play, *Bulletin for International Taxation*, Vol. 64, No. 11 (2010), pp. 559-65
43. The Unauthorized Decision to Tax Indirect Equity Transfers in China, *Diritto e Pratica Tributaria Internazionale*, No. 2 (2010), pp 1075-82
44. Taxing Cross-Border Services in China: the (Partial) Switch to Destination-Based Taxation, in M. Lang, P. Melz and E. Kristoffersson, *Value Added Tax and Direct Taxation: Similarities and Differences* (IBFD 2009), pp. 323-338
45. Business Tax: China's Quasi-VAT, *International VAT Monitor*, vol. 20, no. 4 (2009), pp 291-5
46. Designing Foreign Tax Credit Rules in China: The Case of Foreign Loss Limitations, 38 *Tax Management International Journal* 277 (May 2009)
47. Will Partnership Law Be Worth It? *International Financial Law Review*, September 2008, pp 30-32
48. The Prospect of New Partnership Taxation in China, 46 *Tax Notes Int'l* 625 (May 7, 2007)
49. China's New Personal Income Tax Return-Filing Regime, 45 *Tax Notes Int'l* 977 (Mar. 12, 2007)

Book reviews

50. What Is It Like? (Review of Dan Zahavi, *Selfness and Alterity*) *TLS: Times Literary Supplement*, January 5, 2001, at 25
51. Aware of Ourselves (Review of Kathleen Wider, *The Bodily Nature of Consciousness*), *TLS: Times Literary Supplement*, November 27, 1998, at 30

52. 《中国税务行政诉讼实证研究》(An Empirical Study of Tax Litigation in China) 9:3 Tsinghua University Law Journal (《清华法学》) 135-155 (2015)
53. 《国有企业税收政策：理论及中国实证》(The Policy of Taxing State-Owned Enterprises: Theory and Chinese Evidence), *Research in Economic Law* (《经济法研究》) Vol. 12, 149-169 (2013)
54. 《地方税税率制定机制效率分析：基于 2007 年省级政府车船税率选择的研究》(Analyzing the Efficacy of Institutions for Setting Local Tax Rates: A Study Based on Provincial Choices of Vehicle and Vessel Tax Rates in 2007) (with Z. Wang), *Taxation Research* (《税务研究》) 2012 (11) 54-9
55. 《税收立法高度集权模式的起源》(The Origin of the High Centralization of Tax Legislative Power), 24 *Peking University Law Journal* 763 (2012) (《中外法学》) (English translation appeared in *Peking University Law Journal*, 1(1), July 2013, pp. 105-131)
56. 《境外税务透明主体的处理：中国企业“走出去”的一个问题及其解决》(Treatment of Foreign Fiscally Transparent Entities: A Problem When Chinese Enterprises “Go Abroad” and Its Solution), *Comparative Law Journal* (《比较法研究》), 2011(2), pp 26-38
57. 《国有企业重组的“超特殊”税务处理：法律背景及评议》(“Super-Special” Tax Treatment of State-Owned Enterprise Reorganizations: Legal Framework and Evaluation) 22 *Peking University Law Journal* 944 (2010)
58. 《论跨境服务营业税征收规则》(On Applying the Business Tax to Cross-Border Services) *Taxation Research*, No. 11, 2010
59. 《对企业重组税务规则起草过程的反思》(Reflections on the Making of the Income Tax Rules for Enterprise Reorganizations) Xiong Wei (Ed.), *Tax Law and Case Review*, v. 1 (《税法判例与解释评注》(第一卷))(Law Press, 2010)
60. 《我国企业对外投资急需解决的两个税法问题》(Urgent Tax Policy Issues in China’s Outbound Investments), *Taxation Research*, No. 11, 2009
61. 《外商投资境内合伙企业的税法分析》(An Analysis of the Tax Treatment of Foreign Investment in Chinese Partnerships?) *Global Law Review* (《环球法律评论》, China Academy of Social Science Institute of Law), No. 6, 2009
62. 《新〈合伙企业法〉及〈企业所得税法〉对合伙企业所得税制的挑战》(Corporate Partners and the Enterprise Income Tax Law: Implications for Partnership Taxation), *Wuhan University Law Review* (《法学评论》), No. 2, 2009, pp. 48-55
63. 《营业税改革的一种基本原则》(A Basic Principle in Reforming the Business Tax) *Finance and Tax Law Review* (《财税法论丛》), Vol. 10 (2009)
64. 《外商投资二元课税模式及其政策取向——基于‘机构、场所’概念的分析》(Two-Tiered Systems for Inbound Taxation and Their Policy Underpinnings), 20 *Peking University Law Journal* 851 (2008)

65. 《境外居民企业投资者所得税预提制度设立的困惑》(Issues in Administering the Income Tax on Investors in Offshore Resident Companies) *Anhui University Law Review* (《安徽大学法律评论》), No.2, 2007, pp. 35-43
66. 《资产出资的税务处理：从一个细节看新企业所得税制》(Asset Contributions: an Illustration of the Challenges Faced by the New Enterprise Income Tax Law) *Yuedan Financial and Economic Law Review* (《月旦财经法杂志》), Vol. 9, June 2007
67. 《准确衡量支付能力应该是个税改革的目标吗?》(Should China's Personal Income Tax Aim to Measure Precisely the Ability to Pay?) *Yuedan Financial and Economic Law Review*, Vol. 7, December 2006

Opinion Pieces and Guest Blogs

68. “The Biggest Tax Reform Ever—or a Recipe for Disaster?” *University of Toronto Press Journals Blog*, January 16, 2017
69. “Does Law Matter for Tax Collection in Developing Countries?” (2015) 3:6 *Advocate* 885-887
70. 《车船税率应由地方人大确定》(Vehicles and Vessels Tax Rates Should Be Set by Local Legislatures) *New Century Magazine* (《新世纪周刊》), January 31, 2011
71. 《新法规释放出纳税人权利良性信号》(New Regulation Signals New Era in Taxpayer's Rights) *Legal Daily* (《法制日报》), June 22, 2010
72. 《提高个税起征点拉动内需有限》(Raising the Personal Exemption is Unlikely to Stimulate Consumption) *China Business News* (《第一财经日报》), December 4, 2008

WORKING PAPERS AND WORK IN PROGRESS

1. Subnational Tax Competition, Foreign Investment, and Profit Shifting: Evidence from China (with Jing Xing and Xi Qu), *Singapore Management University School of Accountancy Working Papers* 2017
2. Decentralizing Authoritarianism: A Study of a Quasi-Constitutional Amendment in China (with Jiang Wan)
3. The Calculus of Lawmaking
4. Arguments in Defense of the Digital Services Tax
5. Alternatives to the State in Redistribution
6. Bunching on the Wrong Side: Strategic Interactions between Firms and Tax Collectors in China (with Jeff Hicks and Michael Wiebe)
7. Foundations of China's Modern Fiscal State (book project)

RESEARCH GRANTS

Allard Endowment Grant, “Law and Economics in the 21st Century: Antitrust, Labor, and Tax Policy for Digital Platforms”, 2018-23 (CAD 25,000)

Insight Grant, Social Science and Humanities Research Council (SSRHC), Canada, “Building Rule-Based Tax Collection: Empirical Analyses Based on Large-Scale, Firm-Level Administrative Data from China”, 2018-20 (CAD 178,370)

UBC Allard School of Law, Farris Fund Research Grant: “The U.S. ‘Border Adjustment Tax’: Implication for Canada and International Tax Policy” (2017) (CAD2,500)

Centre for Excellence in Taxation (Singapore Management University) Research Fund, “Profit Shifting Determinants of Multinationals: Evidence from A Developing Country” (2016-7) (with Jing Xing) (SGD 10,000)

UBC Allard School of Law, Allard Prize Research Fund, “Canada-China Relations in the Age of Xi Jinping’s Anti-Corruption Campaign” (2016-7)(CAD 9,000)

UBC Hampton Fund Research Grant: “A new perspective on law and development: regulatory failures of rule of law and evidence from China” (2014-6) (CAD 21,375)

UBC Faculty of Law Allard Scholarship Fund: “Chinese Judicial Reform” (2014-5) (CAD2,500)

C&A Advisors, Beijing Representative Office, China: research on Chinese tax law (2012) (CNY 60,000)

O’Melveny and Myers, Beijing Representative Office, China: research on Chinese tax law (2010-2) (CNY 80,000)

Peking University-Lincoln Institute Center for Urban Development and Land Policy: “Improving the Mixture of Real Estate Sector Taxes” (2010-2011) (CNY 60,000)

Chinese State Council Legislative Affairs Office: research on the experience of compliance with the WTO Agreement on Government Procurement (2009) (CNY 80,000)

PRESENTATIONS

2019 (scheduled)

Conferences and symposia: Conference in Honor of Tim Edgar, Osgoode Hall Law School

Seminars: NYU Law School Tax Policy and Public Finance Colloquium

2018

Keynote addresses: IFA Asia-Pacific Regional Tax Conference, Taipei, Taiwan; 13th International Tax Administration Conference, University of New South Wales and Asian Development Bank Institute

Conferences and symposia: National Tax Association Annual Conference; Society for Empirical Legal Studies Annual Meeting; Oxford University Centre for Business Taxation Annual Symposium; Society for Institutional and Organization Economics Annual Meeting.

Seminars: National University of Singapore Faculty of Law; Farris Lecture, UBC Allard School of Law; Chinese Culture University, Taipei; University of Pennsylvania Law School Tax Policy Workshop; Dalhousie University Schulich School of Law.

2017

Conferences and symposia: NYU-UCLA Tax Symposium; Oxford University Centre for Business Taxation Annual Symposium; Waterloo-Deloitte Tax Policy Research Symposium; International Forum on Rule of Law and Reform, Zhejiang University Guanghua Law School; Society for Institutional and Organization Economics Annual Meeting.

Seminars: UBC Allard School of Law Faculty Colloquium; Department of East Asian Studies, University of Vienna.

2016

Conferences and symposia: Canadian Law and Economics Association Annual Meeting; American Law and Economics Association Annual Meeting; Society for Empirical Legal Studies Annual Meeting; National Tax Association Annual Conference; Virginia Autumn Invitational Tax Conference; Annual Comparative Law Work-in-Progress Workshop, University of Illinois College of Law; Inaugural meeting of the Eminent Expert Group on Tax Policy and Public Expenditure Management for Sustainable Development, UNESCAP; Plenary Session, 2016 Annual Congress of the International Fiscal Association

Seminars: Shanghai Jiaotong University; Zhengzhou University; UBC Allard School of Law Faculty Colloquium; Fiscal Affairs Department, International Monetary Fund; School of Public Economics and Management, Shanghai University of Finance and Economics; University of Toronto School of Law James Hausman Tax Policy Workshop; Central University of Finance and Economics.

2015

Conferences and symposia: Citizenship & Taxation Symposium, Michigan Law School; Italian Law and Economics Association Annual Meeting; Canadian Law and Economics Association Annual Meeting; Conference in honor of John Roemer, Queen Mary University; Conference on “The Beijing Consensus?” National University of Singapore; National Tax Association Annual Conference; Oxford Business Taxation Annual Symposium; Law and Society Association Annual Meeting.

Seminars: Zhejiang University Law School; Lieberthal and Rogel Center for Chinese Studies, University of Michigan; George Washington University Law School.

2014

Conferences and symposia: OECD Meeting with Non-OECD Economies; United Nations Workshop on Tax Base Protection for Developing Countries; Conference on Finalising and Implementing the BEPS Agenda, University of Sydney and Australian National University; Canadian Law and Economics Association Annual Meeting; Columbia Law School Chinese State Capitalism Workshop; Waterloo-Deloitte Tax Policy Research Symposium.

Seminars: International Tax Division, State Administration of Taxation, China; Northwestern University Law School; UBC Faculty of Law Faculty Colloquium

2013

Conferences and symposia: Conference on “International Tax Principles in BRICS and OECD Countries: Divergences and Convergences”, IFA Brazilian Branch; IFA Annual Meeting; Conference on Protecting the Tax Base, Confederation of Swedish Enterprise; Asia-Pacific Regional Tax Conference; Conference on Arbitration in Tax Treaty Law; Law and Society Annual Meeting

Seminars: Cornell Law School; Harvard Law School; Sullivan & Cromwell, Melbourne Office; International Tax Center, Leiden University; International Fiscal Association (IFA) Australian Branch Sydney Chapter

2012

Conferences and symposia: U.S.–China International Tax Conference, China Youth University for Political Sciences; Conference on “Taxation of Capital Gains on Shares under Domestic Law, EU Law and Tax Treaties”; IFA Annual Congress (Boston); Asia-Pacific Regional Tax Conference; University of Chicago Summer Workshop in Law and Economics; Asian Tax Authorities Symposium; Conference in Honor of Hugh Ault, Boston College.

Seminars: UBC Faculty of Law; Southern Methodist University Dedman School of Law; Chinese University of Hong Kong Faculty of Law; China Country Tax Meeting, General Electric; Ministry of Finance and People’s Bank of China.

2011

Conferences and symposia: Conference on “Tax Treaty Cases around the Globe,” Institute for Austrian and International Tax Law, WU; International Symposium on Personal Income Tax Reform and Legislation of China; Law and Society Association Annual Meeting; Third Sino-German Tax Law Forum, PKU Law School.

Seminars: PKU Law School Faculty Workshop; University of Minnesota Law School; Melbourne Law School; University of São Paulo Law School; Australian chapter of IFA, Melbourne branch; Australian chapter of IFA, Sydney branch; General Electric, Beijing; Brazilian Institute of Tax Law.

2010

Conferences and symposia: Australasian Tax Teacher Association Annual Conference; Conference on “Other Governance: Business Regulation in China”, UNSW; Conference on “Global Financial Crisis, Two Years On or Two Years After,” Hong Kong Baptist University; Conference on “The Future of Indirect Taxation,” Institute for Austrian and International Tax Law, WU; Conference on “The Delicate Balance: Discretion in Tax Administration and the Rule of Law,” Oxford-UNSW-Monash; Conference on “GST in Australia”, RMIT University; Asian Tax Authorities Symposium.

Seminars: Faculty Forum, School of Comparative Law, CUPL; Hong Kong University Law School; Faculty of Law, University of Bergamo; Faculty of Law, University of Bocconi; IBFD Tax Lecture Series; Faculty of Law, National University of Singapore; Sun Yat-Sen University School of Law.

2009

Conferences and symposia: Harvard-Stanford International Junior Faculty Forum; PKU-University of Osnabrück Tax Conference; Sino-European Tax Conference, Central University of Finance and Economics; Conference on “Value Added Tax and Direct Taxation – Similarities and Differences,” Institute for Austrian and International Tax Law, WU, Vienna; Conference on “The Legal Dimension of Intergovernmental Fiscal Relations,” Wuhan University Law School; International Symposium on VAT Reform and Legislation, Tax Policy Division, Ministry of Finance and Budgetary Affairs Commission, National People’s Congress.

Seminars: Asia Center, Sciences Po, Paris; Center of International Studies and Research (CERI), Sciences Po; Lecture in the “La Chine et son Droit” series of the Civil Law Initiative, Beijing;

2008

Seminars: Fordham Law School; National Taiwan University.

2007

Conferences and symposia: Second Annual Peking University-University of Michigan Tax Conference; Conference on “Impacts of International Law on the Promotion of Good Governance in Countries Receiving Foreign Investments”, City University of Hong Kong.

LEGAL PRACTICE EXPERIENCE

Admitted to practice in New York.

Clifford Chance, New York, 2002-2004, and Beijing, 2011-2013

Associate (New York) and Senior International Tax Consultant (Beijing, counsel-level professional, launched and ran the global law firm’s China’s tax practice for two years).

China Investment Corporation, Beijing, 2009-2010

Senior Tax Counsel, Legal and Compliance Department (supervised all tax aspects of the overseas investments of China’s leading sovereign wealth fund).

Simpson Thacher & Bartlett LLP, New York, 2004-2005, and Beijing, 2007-2008 (part-time)

Associate, Tax Department (on secondment to the China Investment Corporation, 2008).

Fangda Partners, Beijing, 2006-2007

Consultant.

White and Case LLP, Hong Kong, Hong Kong, summer 1999

Corporate Summer Associate.

SELECT POLICY ADVISORY EXPERIENCE

- Member, Eminent Expert Group on Tax Policy and Public Expenditure Management for Sustainable Development, **United Nations Economic and Social Commission for Asia and the Pacific**, 2016-2018.
- Consultant to **United Nations, Division of Financing for Development**, on the project “Tax Base Protection for Developing Countries”, August-December 2014 and June-December 2016.
- Expert invited to hearing on the revision of the Law on the Administration of Tax Collection, **Budgetary Affairs Commission, Standing Committee of the National People’s Congress (SCNPC)**, China, February 24, 2012.
- Expert invited to hearing on the revision of the Law on the Administration of Tax Collection, **Administration and Technology Division, State Administration of Taxation (SAT)**, China, November 22, 2011.

- Advisor to the **Ministry of Finance (MOF)**, China: research and analysis of the United States Foreign Accounts Tax Compliance Act (FATCA) in connection with the Third US-China Strategic and Economic Dialogue, 2011.
- Advisor to the **Budgetary Affairs Commission, SCNPC**, on revising the Personal Income Tax Law, 2011: expert hearing, February 15, 2011, Beijing; commented on follow-up internal reports and provided further legislative recommendations; assisted the organization of an international symposium held in Jinzhou, Liaoning, July 19-20, 2011.
- Expert advisor and legislative drafter, **Budgetary Affairs Commission, SCNPC**, and the **Tax Policy Division, MOF**, China: project supported by the World Bank to produce an initial draft of VAT legislation for China (2009-2010).
- Expert advisor to the **Tax Policy Division, MOF and Income Tax Division, SAT**: participated in drafting Rules on the Tax Treatment of Corporate Reorganizations and Liquidations, June 2008-February 2009; provided extensive comments on draft rules, which were ultimately issued in April 2009 as *Caishui* [2009] No. 59 and No. 60.
- Lecturer, **National Training Center of the SAT**, Yangzhou, Jiangsu, on “Income Tax Treaties” on November 8, 2007.
- Expert invited to hearing organized by the Chinese **State Council Legislative Affairs Office** on the Implementation Regulations for the Enterprise Income Tax Law, October 10, 2007, Beijing.

PROFESSIONAL ACTIVITIES

Member, Permanent Scientific Committee, International Fiscal Association (IFA), 2012-2018

Member of the Editorial Board, Global Tax Treaty Commentaries (IBFD), 2012-present