

Wei Cui

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ACADEMIC EMPLOYMENT

Peter A. Allard School of Law, University of British Columbia
Professor, 2018 to present (sabbatical leave Fall 2020 and Fall 2021)
Associate Professor, 2013 to 2018 (tenure granted 2016)
Director, Center for Asian Legal Studies (Spring 2015, 2016-20)

College of Comparative Law, China University of Political Science and Law (Beijing)
Associate Professor, 2006-2013.

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.

SELECT VISITING ACADEMIC POSITIONS

University of Michigan Law School
L. Bates Lea Exchange Professor, Fall 2015.

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

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.

PUBLICATIONS

Authored Book

The Administrative Foundations of China's Fiscal State (forthcoming, Cambridge University Press)

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 into Chinese 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. Non-Standard Employment and Canada's Initial Pandemic Response, 69(2) *Canadian Tax Journal* ___ (2021) (symposium)
2. What Is Unilateralism in International Taxation? (Commentary on Ruth Mason, "The Transformation of International Tax") 114 *AJIL Unbound* 260-64 (2020) (symposium)
3. The Digital Services Tax: A Conceptual Defense, 73(1) *Tax Law Review* 69-111 (2019)
 - Chinese translation appeared as: 《数字服务税：一种概念上的辩护》，《经济研究参考》2020年第19期/总第2963期, 第31-55页。
4. The Digital Services Tax on the Verge of Implementation, 67(4) *Canadian Tax Journal* 1135-1152 (2019) (symposium)
 - Chinese translation appeared as: 《行将实施的数字服务税》，《财政科学》2020年第8期(总第56期), 第139-151页
5. The Superiority of the Digital Services Tax over "Significant Digital Presence" Proposals, *National Tax Journal* 72(4), 839-856 (2019) (symposium)
6. Decentralizing Legislation in China's Law on Legislation Amendment (with Jiang Wan), *Hong Kong Law Journal* 49(2), 665-696 (2019)
7. Judicial Review of Government Actions (with Jie Cheng and Dominika Weisner), *China Perspectives* 2019, Issue 1, 29-38 (2019) (symposium in English and French)
8. Residence-Based Formulary Apportionment: (In)feasibility and Implications, 71(3) *Tax Law Review* 551 (2018) (symposium)
 - Shortlisted for the 2019 Frans Vanistendael Award for International Tax Law.
9. 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)
10. Article 2: Taxes Covered, IBFD's *Global Tax Treaty Commentaries* (2017)
11. The Selection of Litigation against Government Agencies: Evidence from China (with Zhiyuan Wang), 13(3) *Review of Law and Economics* (2017)
12. Minimalism about Source and Residence, 38:2 *Mich. J. Int'l L.* 245-269 (2017) (symposium)
13. 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)
14. Destination-Based Cash-Flow Taxation: A Critical Appraisal, 67(3) *University of Toronto Law Journal* 301-347 (2017)

- 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.
15. Destination-Based Taxation in the House Republican Blueprint, 152 *Tax Notes* 1419-1427 (September 5, 2016)
 16. Taxing State-Owned Enterprises: Understanding a Basic Institution of State Capitalism, 52(3) *Osgoode Hall Law Journal* 775-817 (2015)
 - 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)
 17. 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)
 18. Administrative Decentralization and Tax Compliance: A Transactional Cost Perspective, 65(3) *University of Toronto Law Journal* 186 (2015)
 19. China's Business-Tax-to-VAT Reform: an Interim Assessment, *British Tax Review* 2014(5), pp 617-641
 20. 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
 21. 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))
 22. Foreign Administrative Law and International Taxation: a Case Study of Tax Treaty Implementation in China, 64 *Admin. L. Rev.* 191 (2012)
 23. Fiscal Federalism in Chinese Taxation, *World Tax Journal* 2011(3), pp 455-80
 24. The Tax Consequences of Corporate Reorganisations in China (w. Richard Krever), *British Tax Review*, 2011(3), pp 340-353
 25. What Is the "Law" in Chinese Tax Administration? *Asia Pacific Law Review*, 19(1), pp 75-94 (2011)
 26. Establishment": An Analysis of a Core Concept in Chinese Inbound Income Taxation, 1 *Columbia Journal of Tax Law* 46 (2010)
 27. 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)
 28. Government Licensing Reform from the Perspective of a Municipal Jurisdiction, 33 *Hong Kong L. J.* 417 (2003)
 29. Joint Management as a Fair Solution to the Spratly Dispute, 36 *Vanderbilt Journal of Transnational Law* 799 (2003)

Academic Book Chapters (English)

30. 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.
31. 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.

32. 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.
33. 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
34. 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
35. 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
36. 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

Select Professional Non-Academic Articles and Chapters in English (full list available upon request)

37. The China-United Kingdom Income Tax Treaty (2011), *Bulletin for International Taxation*, Vol. 67, No. 6 (2013), pp 271-279
38. 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
39. 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
40. Two Paths for Developing Anti-Avoidance Rules in China, *Asia Pacific Tax Bulletin*, Vol. 17, No. 1 (2011), pp. 42-7
41. Tax Classification of Foreign Entities in China: The Current State of Play, *Bulletin for International Taxation*, Vol. 64, No. 11 (2010), pp. 559-65
42. Designing Foreign Tax Credit Rules in China: The Case of Foreign Loss Limitations, 38 *Tax Management International Journal* 277 (May 2009)
43. The Prospect of New Partnership Taxation in China, 46 *Tax Notes Int'l* 625 (May 7, 2007)
44. China's New Personal Income Tax Return-Filing Regime, 45 *Tax Notes Int'l* 977 (Mar. 12, 2007)

Book reviews

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

Select Academic Essays in Chinese (all faculty-edited or refereed; full list available upon request)

47. 《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)
48. 《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)
49. 《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

50. 《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)
51. 《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
52. 《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)
53. 《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
54. 《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
55. 《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)
56. 《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

57. “Canada’s Pandemic Response and Flexible Employees,” Finances of the Nation, April 20, 2021
58. “Reforming GST Rules on Foreign Digital Suppliers: Behind Time and Forward-Looking,” Finances of the Nation, January 11, 2021
59. “Who’s Afraid of the Digital Services Tax?” Bloomberg Tax, December 9, 2019.
60. “The Taxman Cometh for Fan Bingbing” A ChinaFile Conversation,” October 17, 2018.
61. 《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
62. 《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
63. 《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

ACTIVE WORKING PAPERS

64. Cash on the Table? Imperfect Take-up of Tax Incentives and Firm Investment Behavior (with Jeffrey Hicks and Jing Xing) (R&R, *Journal of Public Economics*)
65. How Well-Targeted Are Payroll Tax Cuts as A Response to COVID-19: Evidence from China (with Jeff Hicks and Max Norton)
66. China’s Proactive Fiscal Policy: Assessing the Early Impact of Tax Cuts on Small Firm (with Mengying Wei, Weisi Xie, and Jing Xing)
67. Taxpayer Self-Inspections, Audits, and Optimal Tax Administration: Evidence from China
68. When Do Chinese Subnational Governments Make Law? (with J. Wan)

69. When Do Chinese National Ministries Make Law?

SELECT WORK IN PROGRESS

70. The Corporate Income Tax as a Non-Tariff Barrier to Trade

71. Flexible work within employment relationships: A conceptual scheme for fiscal policies

72. Registered Capital and Firm Entry (with Mengying Wei)

73. A Bunch of Discretion: Strategic Interactions between Firms and Tax Collectors in China (with Jeffrey Hicks and Michael Wiebe)

74. Determinants of Social Insurance Participation in China (with Jeffrey Hicks and Max Norton)

75. Transitioning to Value-Added Taxes: Effects on Investment and Production (with Jeff Hicks and Terry Moon)

INACTIVE WORKING PAPERS

1. The Digital Services Tax as a Tax on Location-Specific Rent (with Nigar Hashimzade), CESifo Working Paper no. 7737, CESifo Group Munich (2019)

2. Local Tax Incentives and Behavior of Foreign Enterprises: Evidence from a Large Developing Country (with Jing Xing and Xi Qu), Singapore Management University School of Accountancy Research Paper No. 2018-S-71, Vol. 6, No. 1,

SELECT 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”, 2018-21 (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) (CAD 2,500)

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) (CAD 2,500)

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)

SELECT PRESENTATIONS

2021 (including scheduled)

National Tax Association (NTA) Annual Meeting; International Institute of Public Finance (IIPF) Annual Meeting; Cambridge Centre for Tax Law Tax Policy Conference; NIPFP-IIPF International Conference on Public Finance; Council on Economic Policies (Switzerland); National Cultural University, Taiwan (keynote address to conference in AI and international law); International Tax Policy Forum (Conference “Whither International Taxation?”); IMF and World Bank Webinar (“Minimum and Digital Taxation: Consensus or Divide?”); UC-Irvine Symposium on Taxation in Times of Crisis

2020

NTA Annual Meeting; Tax Administration Research Centre (TARC), University of Exeter Business School; 3rd Annual Conference on Law and Macroeconomics; United Nations Workshop on Practical and Policy Aspects of Taxation in a Digitalized Economy; UCLA Law School; International Fiscal Association (IFA) Hong Kong Branch.

2019

Italian Law and Economics Association Annual Meeting; Northwestern Kellogg School of Management; University of Michigan Conference on “China’s Legal System at 40 Years;” Tsinghua Law School; IIPF Annual Meeting; 29th IVR World Congress; CESifo Venice Summer Institute Workshop on Taxation in the Digital Economy; 4th International Conference on Taxpayer Rights; University of Minnesota Law School Tax Administration Research Roundtable; NTA Spring Symposium; Waterloo-Deloitte Tax Policy Research Symposium; NYU Law School; “Re-imagining Tax for the 21st Century” (Conference in Honor of Tim Edgar).

2018

NTA Annual Meeting; Society for Empirical Legal Studies Annual Meeting; University of Pennsylvania Law School; Society for Institutional and Organization Economics Annual Meeting; IFA Asia-Pacific Regional Tax Conference, Taipei, Taiwan (keynote address); 13th International Tax Administration Conference, University of New South Wales (UNSW) and Asian Development Bank Institute (keynote address); Farris Lecture, UBC Allard School of Law; National University of Singapore Faculty of Law.

2017

NYU-UCLA Tax Symposium; Oxford Centre for Business Taxation (CBT) Annual Symposium; Society for Institutional and Organization Economics Annual Meeting; Waterloo-Deloitte Tax Policy Research Symposium.

2016

Inaugural meeting of the Eminent Expert Group on Tax Policy and Public Expenditure Management for Sustainable Development, UNESCAP; Society for Empirical Legal Studies Annual Meeting; NTA Annual Conference; Fiscal Affairs Department, International Monetary Fund; University of Virginia Autumn Invitational Tax Conference; Canadian Law and Economics Association Annual Meeting; Plenary Session, 2016 Annual Congress of the International Fiscal Association; Zhengzhou University Law School; Central University of Finance and Economics, School of Taxation; School of Public Economics and Management, Shanghai University of Finance and Economics; Shanghai Jiaotong University School of Law; American Law and Economics Association Annual Meeting; Annual Comparative Law Work-in-Progress Workshop, University of Illinois College of Law; University of Toronto School of Law.

2015

Italian Law and Economics Association Annual Meeting; NTA Annual Conference; Lieberthal and Rogel Center for Chinese Studies, University of Michigan; Citizenship & Taxation Symposium, Michigan Law School; Canadian Law and Economics Association Annual Meeting; Oxford CBT Annual Symposium; Conference in honor of John Roemer, Queen Mary University; Zhejiang University Law School; George Washington University Law School; Conference on “The Beijing Consensus?” National University of Singapore.

2014

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

2013

Cornell Law School; Harvard Law School; Conference on “International Tax Principles in BRICS and OECD Countries: Divergences and Convergences”, IFA Brazilian Branch; IFA Annual Meeting (Copenhagen); Conference on Protecting the Tax Base, Confederation of Swedish Enterprise; IFA Australian Branch Sydney Chapter; Asia-Pacific Regional Tax Conference; International Tax Center, Leiden University.

2012

Conference on “Taxation of Capital Gains on Shares under Domestic Law, EU Law and Tax Treaties;” IFA Annual Congress (Boston); Conference in Honor of Hugh Ault, Boston College; Asia-Pacific Regional Tax Conference; Asian Tax Authorities Symposium; Southern Methodist University Dedman School of Law; Chinese University of Hong Kong Faculty of Law; Ministry of Finance and People’s Bank of China.

2011

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; PKU Law School; University of Minnesota Law School; Melbourne Law School; University of São Paulo Law School; IFA Australian chapter, Melbourne branch; IFA Australian chapter of, Sydney branch; Brazilian Institute of Tax Law.

2010

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; 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

Harvard-Stanford International Junior Faculty Forum; Conference on “Value Added Tax and Direct Taxation – Similarities and Differences,” Institute for Austrian and International Tax Law, WU, Vienna; International Symposium on VAT Reform and Legislation, Tax Policy Division, Ministry of Finance and Budgetary Affairs Commission, National People’s Congress; 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

Fordham Law School; National University of Taiwan

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.

Member, Technical Advisory Panel, Centre for Excellence in Taxation (a joint program of the **Inland Revenue Agency of Singapore** and the Singapore Management University), 2013-2016.

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.

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.

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

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

Referee service: Journal of Public Economics; International Tax and Public Finance; *Economia Politica*; National Tax Journal; Canadian Tax Journal; University of Toronto Law Journal; Osgoode Hall Law Journal; Asian Pacific Law Review; Tsinghua University Law Journal; Asian Journal of Comparative Law; Melbourne Journal of International Law; Law and Policy; Law and Society Review; Social Science and Humanities Research Council (SSHRC) of Canada; Australian Tax Forum; Journal of Tax Administration; British Tax Review.

ACADEMIC SERVICES

Member, Appointments Committee, UBC Allard School of Law (2019-20)

Director, Center for Asian Legal Studies (CALs), UBC Allard School of Law (2015S, 2016-present);
Member, CALs (2013F-)

Member, Research Committee, UBC Allard School of Law (2018-19)

Member, Faculty Advisory Committee, UBC Allard School of Law (2016-17)

Member, China Council, UBC (faculty body advising university leadership on strategy for UBC engagement with China, and monitoring all aspects of UBC's engagement) (2013-2017)

Member, Graduate Committee, UBC Allard School of Law (2013-2015)

Member, Management Committee, Center for Chinese Studies, Institute of Asian Research, UBC (2014-5)

Representative to the Graduate Council of the Faculty of Graduate Studies, UBC (2014-5)

Co-director, Tax LL.M. Program, UBC Allard School of Law (2013-2014)

TEACHING EXPERIENCE

Allard School of Law, University of British Columbia

Ph.D. Seminar: Introduction to Legal Theory (4 credits); Economic Analysis of the Law (3 credits); Tax Policy (3 credits); International Taxation (4 credits); Taxation (4 credits); Introduction to the VAT, GST and HST (2 credits)

Vienna University of Economics and Business, Institute for Austrian and International Tax Law (2015, 2017, 2019, 2021, 2023)

Chinese Taxation (16 hours).

Institute for Global Law and Policy, Harvard Law School, 2018 Thailand Workshop (jointly organized with the Thai Institute of Justice), Bangkok, Thailand, January 2018.

Co-instructor for seminar on "Global Regulation, Finance and Tax Policy"; faculty commentator in writing workshops

University of Michigan Law School (2015)

Income Taxation of Individuals (4 credits)

China University of Political Science and Law (2006-2013)

Public Finance I and II; Mergers and Acquisitions in China; International Taxation; Comparative Taxation; VAT: Theory, Law and Practice; U.S. Federal Income Taxation. Supervised 13 master dissertations over the course of seven years.

Peking University Law School (2010-3)

Lectures on Chinese taxation as a part of the Chinese Economic Law course offered to international LLM students, 6 hours per spring semester.

Melbourne University Law School (2011 and 2013)

Senior Fellow and instructor, Tax and Investment Law in China

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

Visiting faculty, May 2011: Chinese Law

National Taiwan University, School of Law

Visiting Professor, November-December 2008: Contemporary Chinese Tax Reform (undergraduate), Advanced International Taxation (graduate)

Fordham University Law School

Visiting Associate Professor, Spring 2008: Doing Business in China

New York University Department of Philosophy (1997-2000)

Philosophy of Mind (instructor); Introduction to Philosophy (instructor); Ethics, History of Philosophy, and Introduction to Philosophy (teaching assistant)

Tufts University Department of Philosophy (1994-1996)

Ethics; World Civilizations; Mind and Language (teaching assistant)

PERSONAL

U.S. citizen; Canadian permanent resident; married with two children.