

Wei Cui

Peter A. Allard School of Law
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ACADEMIC EMPLOYMENT

Peter A. Allard School of Law, University of British Columbia (UBC)

Professor, 2018 to present

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.

VISITING POSITIONS

New York University (NYU) Law School, Visiting Professor, Fall 2022.

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 Law School, Senior fellow and lecturer, 2011 and 2013.

National Taiwan University Law School, Visiting Professor, November-December 2008.

Fordham University Law School, Visiting Associate Professor, Spring 2008.

EDUCATION

NYU School of Law, LL.M. in Taxation, 2005.

Yale Law School, J.D., 2002.

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

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

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 the Chinese Fiscal State (Cambridge University Press, March 2022; paperback released in July 2023)

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

- Chinese translation by W. Xiong and W. Ren, 《增值税比较研究》 The Commerce Press, 2018.

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 Journal Articles and Book Chapters (in English)

1. Sources of Tax Revenue, chapter forthcoming Linda Li (Ed.) *Handbook of Public Finance in China* (Edward Elgar) (2024)
2. The Canadian Digital Service Tax, forthcoming in C. Elliffe (Ed.), *International Tax at the Crossroads* (Edward Elgar) (2023)
3. The Chinese Enterprise Income Tax, chapter 18 in R. Avi-Yonah (ed.) *Research Handbook on Corporate Taxation* (Edward Elgar), 304-320 (2023).
4. Flexible Work within Employment Relationships: A Conceptual Scheme for Fiscal Policies, Chapter 16 in D. de Cogan and A. Brassey (eds.) *Tax Law in Times of Crisis and Recovery* (Hart Publishing), 287-306 (2023)
5. New Puzzles in International Tax Agreements, 75(2) *Tax Law Review* 201-270 (2022)
 - Chinese translation appeared as: 《国际税收协定面临的新谜题》，《税务与经济》2023年第2期/总第247期,第1-24页 (Journal of the Jilin University of Finance and Economics).
6. How Well-Targeted Are Payroll Tax Cuts as A Response to COVID-19: Evidence from China (with J. Hicks & M. Norton), *International Tax and Public Finance* 29:1321-1347 (2022)
7. Cash on the Table? Imperfect Take-up of Tax Incentives and Firm Investment Behavior (with J. Hicks & J. Xing), 208 *Journal of Public Economics* 104632 (2022).
8. Constrained Public Benefits from Global Catch Share Fisheries (with A. Ben-Hasan, S. De La Puente, D. Flores, M. Melnychuk, E. Tivoli, V. Christensen & C. Walters), *Proceedings of the National Academy of Sciences (PNAS)*, 118 (39) e2021580118 (2021).
9. Non-Standard Employment and Canada's Initial Pandemic Response, 69(2) *Canadian Tax Journal* 475-86 (2021) (symposium)
10. What Is Unilateralism in International Taxation? 114 *AJIL Unbound* 260-64 (2020) (symposium)
11. The Digital Services Tax: A Conceptual Defense, 73(1) *Tax Law Review* 69-111 (2020)
 - 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 (Review of Economic Research, semi-monthly publication of the Chinese Ministry of Finance)。
12. 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(Fiscal Science, monthly journal of the Chinese Academy of Fiscal Sciences)。
13. The Superiority of the Digital Services Tax over “Significant Digital Presence” Proposals, *National Tax Journal* 72(4), 839-856 (2019) (symposium)
 - Chinese translation appeared as 《论数字服务税相比于“显著数字存在”提案的优势》，《经济研究参考》2021 年第 21 期/总第 2989 期, 第 113-128 页。
 14. Decentralizing Legislation in China’s Law on Legislation Amendment (with J. Wan), *Hong Kong Law Journal* 49(2), 665-696 (2019)
 15. Judicial Review of Government Actions (with J. Cheng and D. Weisner), *China Perspectives* 2019, Issue 1, 29-38 (2019) (symposium in English and French)
 16. Residence-Based Formulary Apportionment: (In)feasibility and Implications, 71(3) *Tax Law Review* 551 (2018) (symposium)
 17. Taxation without Information: The Institutional Foundations of Modern Tax Collection, 20:1 *University of Pennsylvania Journal of Business Law* 93-146 (2018)
 18. Article 2: Taxes Covered, IBFD’s *Global Tax Treaty Commentaries* (2017, updated in 2019, 2021 and 2023)
 19. The Selection of Litigation against Government Agencies: Evidence from China (with Z. Wang), 13(3) *Review of Law and Economics* (2017)
 20. Minimalism about Source and Residence, 38:2 *Mich. J. Int’l L.* 245-269 (2017) (symposium)
 21. 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)
 22. Destination-Based Cash-Flow Taxation: A Critical Appraisal, 67(3) *University of Toronto Law Journal* 301-347 (2017)
 23. The Legal Maladies of “Federalism, Chinese-Style”, in W. 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.
 24. Taxing State-Owned Enterprises: Understanding a Basic Institution of State Capitalism, 52(3) *Osgoode Hall Law Journal* 775-817 (2015)
 25. The Inefficiencies of Legislative Centralization: Evidence from Chinese Provincial Tax Rate Setting (with Z. Wang), *China: An International Journal*, 13(3), pp 49-67 (2015)
 26. Administrative Decentralization and Tax Compliance: A Transactional Cost Perspective, 65(3) *University of Toronto Law Journal* 186 (2015)
 27. Taxation of State-Owned Enterprises: A Review of Empirical Evidence from China, in B. Liebman and C. Milhaupt (Eds.), *Regulating the Visible Hand? The Institutional Implications of Chinese State Capitalism* (Oxford University Press, 2015), pp 109-131.
 28. Taxing Non-Residents’ Capital Gains, in A. Trepelkov, H. Tonino and D. 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.
 29. China’s Business-Tax-to-VAT Reform: an Interim Assessment, *British Tax Review* 2014(5), pp 617-641
 30. 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
31. The Place of Law in the Evolution of Chinese Fiscal Federalism, 1977-1993, in Y. Brauner and M. Stewart (Eds.), *Tax Law and Development* (Edward Elgar, 2013), pp 159-181
 32. 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
 33. 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
 34. Foreign Administrative Law and International Taxation: a Case Study of Tax Treaty Implementation in China, 64 *Admin. L. Rev.* 191 (2012)
 35. Fiscal Federalism in Chinese Taxation, *World Tax Journal* 2011(3), pp 455-80
 36. The Tax Consequences of Corporate Reorganisations in China (with R. Krever), *British Tax Review*, 2011(3), pp 340-353
 37. What Is the "Law" in Chinese Tax Administration? *Asia Pacific Law Review*, 19(1), pp 75-94 (2011)
 38. 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
 39. "Establishment": An Analysis of a Core Concept in Chinese Inbound Income Taxation, 1 *Columbia Journal of Tax Law* 46 (2010)
 40. Shenpi (Licensing) Reform from the Perspective of One Municipal Jurisdiction: Ideologies, Institutions, and Law, 33 *Hong Kong Law Journal* 417 (2003)
 41. Joint Management as a Fair Solution to the Spratly Dispute, 36 *Vanderbilt Journal of Transnational Law* 799 (2003)

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

42. What Does China Want from International Tax Reform? 103 *Tax Notes International* 8-18 (July 12, 2021)
43. Destination-Based Taxation in the House Republican Blueprint, 152 *Tax Notes* 1419-1427 (September 5, 2016)
44. The China-United Kingdom Income Tax Treaty (2011), *Bulletin for International Taxation*, Vol. 67, No. 6 (2013), pp 271-279
45. 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))
46. 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
47. 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
48. Two Paths for Developing Anti-Avoidance Rules in China, *Asia Pacific Tax Bulletin*, Vol. 17, No. 1 (2011), pp. 42-7
49. Tax Classification of Foreign Entities in China: The Current State of Play, *Bulletin for International Taxation*, Vol. 64, No. 11 (2010), pp. 559-65
50. Designing Foreign Tax Credit Rules in China: The Case of Foreign Loss Limitations, 38 *Tax Management International Journal* 277 (May 2009)

51. 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)
52. The Prospect of New Partnership Taxation in China, 46 *Tax Notes Int'l* 625 (May 7, 2007)
53. China's New Personal Income Tax Return-Filing Regime, 45 *Tax Notes Int'l* 977 (Mar. 12, 2007)

Book reviews

54. What Is It Like? (Review of Dan Zahavi, *Selfness and Alterity*) *TLS: Times Literary Supplement*, January 5, 2001, at 25
55. 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)

56. 《数字服务税：对于向地域性特殊租征收的一种税》(The Digital Services Tax as a Tax on Location-Specific Rent (with N. Hashimzade)), 8:2 *Fudan University Law Review* (《复旦大学法律评论》) 35-51 (2022)
57. 《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)
58. 《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)
59. 《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
60. 《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)
61. 《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
62. 《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
63. 《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
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. 《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

- Why Governments—Not the OECD—Should Address UTPR's Legality, *Tax Notes International*, July 24, 2023
- “Xi Jinping Says He Wants to Spread China's Wealth More Equitably. How Likely Is That to Actually Happen?” *ChinaFile*, March 3, 2023.

- Controversies and Confusions about Pandemic Wage Subsidies, *Oxford Business Law Blog*, October 6, 2022.
- Is Tax Policy Delivering Enough Support to the Chinese Economy? *AsiaGlobal Online*, May 5, 2022.
- Why There's No Real "Common Prosperity" Campaign in China, *The Conversation*, November 24, 2021.
- The OECD Has Brokered a Global Tax Agreement—Should Asian Countries Care? *AsiaGlobal Online*, October 28, 2021.
- Will New Global Tax Cooperation Benefit the World? *The Globe and Mail*, July 12, 2021.
- Canada's Pandemic Response and Flexible Employees, *Finances of the Nation*, April 20, 2021
- Reforming GST Rules on Foreign Digital Suppliers, *Finances of the Nation*, January 11, 2021
- Who's Afraid of the Digital Services Tax? *Bloomberg Tax*, December 9, 2019.
- The Taxman Cometh for Fan Bingbing, *ChinaFile*, October 17, 2018.
- 《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
- 《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
- 《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

- Strategic Incentives for Pillar Two Adoption
- The Mirage of Mobile Capital, Oxford University Centre for Business Taxation Working Paper 2021/___
- Corporate Tax Cuts for Small firms: What Do Firms Do? (with M. Wei, W. Xie, & J. Xing), CESifo Working Paper No. 9389 (also appeared as Oxford University Centre for Business Taxation Working Paper 21/16) (2022) (under review)
- Unleashing Mass Entrepreneurship: Firm-Level Evidence on the Impact of China's Registered Capital Reform (with M. Wei)
- Tax Prepayments and Tax Administrator Discretion (with Jeff Hicks and Michael Wiebe)
- When Do Chinese Subnational Governments Make Law? (with J. Wan)
- When Do Chinese National Ministries Make Law?

SELECT WORK IN PROGRESS

- *Trade in Services: A New Foundation for the Law and Economics of International Taxation* (book project)
- The State of Nature in International Taxation
- The Corporate Income Tax as a Non-Tariff Barrier to Trade

INACTIVE WORKING PAPERS

- Taxpayer Self-Inspections, Audits, and Optimal Tax Administration: Evidence from China

- The Digital Services Tax as a Tax on Location-Specific Rent (with N. Hashimzade), CESifo Working Paper no. 7737, CESifo Group Munich (2019)
- Local Tax Incentives and Behavior of Foreign Enterprises: Evidence from a Large Developing Country (with J. Xing & X. Qu), Singapore Management University School of Accountancy Research Paper No. 2018-S-71, Vol. 6, No. 1,

SELECT RESEARCH GRANTS

Insight Grant, Social Science and Humanities Research Council (SSHRC), Canada. “Trade in Services: A New Intellectual Foundation for the Economics and Law of International Taxation,” 2022-24 (CAD 79,236).

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, SSRHC, Canada, “Building Rule-Based Tax Collection: Empirical Analyses Based on Large-Scale, Firm-Level Administrative Data from China,” 2018-23 (CAD 178,370).

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

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)

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

2023 (including scheduled)

National Tax Association (NTA) Annual Meeting; European Association of Law and Economics Annual Meeting; University of Sydney virtual workshop on Public Finance in China; Renmin University School of National Development; Oxford Centre for Business Taxation (CBT) Annual Symposium; Policy Research Institute, Ministry of Finance, Japan; University of Tokyo School of Law; KPMG Asia Pacific Tax Summit, Singapore; National University of Singapore Law School; Singapore Business Federation; Hong Kong University Law School (virtual); Max Planck Institute for Tax Law and Public Finance, Munich; Institute for Austrian and International Tax Law, Vienna University of Economics and Business; NYU US-Asia Law Institute; NYU-UCLA-Berkeley Tax Symposium.

2022

Conference on “International Tax at the Crossroads,” University of Auckland and the New Zealand Treasury; NYU US-Asia Law Institute; NYU Law School; United Nations (UN) Economic and Social Commission for Asia and the Pacific (ESCAP) virtual regional workshop “Taxation of the Digital Economy in Asia and the Pacific;” UN Workshop on Practical and Policy Aspects of Taxation in A Digitalized and Globalized Economy; Law and Society Annual Meeting; Association for Asian Studies Annual Meeting.

2021

International Fiscal Association (IFA) Global Virtual Conference on “The Global Tax Agreement: the Two-Pillar Solution Programme;” NTA Annual Meeting; Oxford University Faculty of Law; Chinese Cultural University Conference on “Beyond Frontiers: Toward Legal Theory of the Relationship among AI, Public Law, and International Law” (**keynote**); McGill Law School; American Law and Economics Association (ALEA) Annual Meeting; University of Sao Paulo Law School; IIPF Annual Meeting; Cambridge Centre for Tax Law Tax Policy Conference; NIPFP-IIPF International Conference on Public Finance; 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, University of Exeter Business School; 3rd Annual Conference on Law and Macroeconomics; United Nations (UN) Workshop on Practical and Policy Aspects of Taxation in a Digitalized Economy; UCLA Law School; IFA Hong Kong Branch.

2019

SIDE 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 (International Association for the Philosophy of Law and Social Philosophy) 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 (SELS) Annual Meeting; University of Pennsylvania Law School; Society for Institutional and Organization Economics (SIOE) Annual Meeting; IFA Asia-Pacific Regional Tax Conference, Taipei, Taiwan (**keynote**); 13th International Tax Administration Conference, University of New South Wales (UNSW) and Asian Development Bank Institute (**keynote**); Farris Lecture, Allard School of Law; National University of Singapore Faculty of Law.

2017

NYU-UCLA Tax Symposium; Oxford CBT Annual Symposium; SIOE 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, UN-ESCAP; SELS Annual Meeting; NTA Annual Conference; Fiscal Affairs Department, International Monetary Fund; University of Virginia Autumn Invitational Tax Conference; Canadian Law and Economics Association (CLEA) Annual Meeting; Plenary Session, 2016 IFA Annual Congress; 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; ALEA Annual Meeting; Annual Comparative Law Work-in-Progress Workshop, University of Illinois College of Law; University of Toronto School of Law.

2015

SIDE Annual Meeting; NTA Annual Conference; Lieberthal and Rogel Center for Chinese Studies, University of Michigan; Citizenship & Taxation Symposium, Michigan Law School; CLEA 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; CLEA 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; U. 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, **UN-ESCAP**, 2016-2018.

Consultant to **UN, 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, Standing Committee of the National People’s Congress**, 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, State Administration of Taxation**: 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, 2012-2018

Referee service: Journal of Public Economics; International Tax and Public Finance; 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; China: an International Journal; Hong Kong Law Journal; Law and Policy; Law and

Society Review; Australian Tax Forum; Journal of Tax Administration; Economia Politica; British Tax Review; SSHRC, Canada.

SELECT ACADEMIC SERVICES

Co-Chair, Promotion and Tenure Committee, UBC Allard School of Law (2023-24)

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

Member, Management Committee, Center for Chinese Studies, Institute of Asian Research, UBC (2014-5, 2021-2023)

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)

NYU School of Law (2022)

Taxation of Property Transactions (3 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

Citizen of U.S. and Canada; married with two children.