

# Wei Cui

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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 Books*

*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. Fiscal Federalism in China: Continuing Transformations, forthcoming in Yan Xu and Richard Krever (Eds.) *Fiscal Federalism: Law, Politics, and Economics* (Oxford University Press, 2026)
2. The Chinese Tax System: Where It Stands and How We Should Study It, Chapter 6 in Linda Li (ed.) *Handbook of Public Finance in China* (Edward Elgar), 104-130 (2026)
3. Understanding Output-Based Pricing Systems, 43(1) *Pace Environmental Law Review* 16-37 (2025)
4. False Idols in the Early History of International Taxation, Chapter 9 in Peter Harris and Dominic de Cogan (eds.) *Studies in the History of Tax Law*, Volume 12 (Oxford: Hart Publishing), 205-233 (2025).
5. The Logic of the Revenge Tax, 188 *Tax Notes Federal* 37-46 (reprinted in 119 *Tax Notes Int'l* 19-28) (2025)
6. Are Carbon Contracts for Difference Well-Suited for Canada? 73(1) *Canadian Tax Journal* 95-105 (2025)
7. Comparing Canadian Output-Based Pricing Systems, 73(1) *Canadian Tax Journal* 77-93 (2025)
8. Strategic Incentives for Adopting the Global Minimum Tax, 16(1) *Journal of Legal Analysis* 211-234 (2024)
9. Corporate Tax Cuts for Small firms: What Do Firms Do? (with M. Wei, W. Xie, & J. Xing), 91 *Journal of Corporate Finance* 102709 (2024).
10. Administrative Procedures as Tax Enforcement Tools (with J. Hicks and M. Wiebe), 237 *Economics Letters* 111649 (2024).
11. The Canadian Digital Service Tax, chapter 10 in C. Elliffe (ed.), *International Tax at the Crossroads* (Edward Elgar), 245-264 (2023)
12. The Chinese Enterprise Income Tax, chapter 18 in R. Avi-Yonah (ed.) *Research Handbook on Corporate Taxation* (Edward Elgar), 302-318 (2023).
13. 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)
14. New Puzzles in International Tax Agreements, 75(2) *Tax Law Review* 201-270 (2022)
15. 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)
16. 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)

- Winner, Second Prize, Shanghai Social Science and Philosophy Outstanding Achievement Award (2025).
17. 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)
  18. Non-Standard Employment and Canada's Initial Pandemic Response, 69(2) *Canadian Tax Journal* 475-86 (2021)
  19. What Is Unilateralism in International Taxation? 114 *AJIL Unbound* 260-64 (2020)
  20. 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)。
  21. The Digital Services Tax on the Verge of Implementation, 67(4) *Canadian Tax Journal* 1135-1152 (2019)
    - 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)。
  22. The Superiority of the Digital Services Tax over “Significant Digital Presence” Proposals, *National Tax Journal* 72(4), 839-856 (2019)
    - 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。
  23. Decentralizing Legislation in China's Law on Legislation Amendment (with J. Wan), *Hong Kong Law Journal* 49(2), 665-696 (2019)
  24. Judicial Review of Government Actions (with J. Cheng and D. Weisner), *China Perspectives* 2019, Issue 1, 29-38 (2019) (symposium in English and French)
  25. Residence-Based Formulary Apportionment: (In)feasibility and Implications, 71(3) *Tax Law Review* 551 (2018)
  26. Taxation without Information: The Institutional Foundations of Modern Tax Collection, 20:1 *University of Pennsylvania Journal of Business Law* 93-146 (2018)
  27. Article 2: Taxes Covered, IBFD's *Global Tax Treaty Commentaries* (2017, updated in 2019, 2021 and 2023)
  28. The Selection of Litigation against Government Agencies: Evidence from China (with Z. Wang), 13(3) *Review of Law and Economics* (2017)
  29. Minimalism about Source and Residence, 38:2 *Mich. J. Int'l L.* 245-269 (2017)
  30. 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)
  31. Destination-Based Cash-Flow Taxation: A Critical Appraisal, 67(3) *University of Toronto Law Journal* 301-347 (2017)
  32. 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.
  33. Taxing State-Owned Enterprises: Understanding a Basic Institution of State Capitalism, 52(3) *Osgoode Hall Law Journal* 775-817 (2015)

34. 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)
35. Administrative Decentralization and Tax Compliance: A Transactional Cost Perspective, 65(3) *University of Toronto Law Journal* 186 (2015)
36. 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.
37. 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.
38. China's Business-Tax-to-VAT Reform: An Interim Assessment, *British Tax Review* 2014(5), pp 617-641
39. 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
40. 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
41. 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
42. 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
43. Foreign Administrative Law and International Taxation: a Case Study of Tax Treaty Implementation in China, 64 *Admin. L. Rev.* 191 (2012)
44. Fiscal Federalism in Chinese Taxation, *World Tax Journal* 2011(3), pp 455-80
45. The Tax Consequences of Corporate Reorganisations in China (with R. Krever), *British Tax Review*, 2011(3), pp 340-353
46. What Is the "Law" in Chinese Tax Administration? *Asia Pacific Law Review*, 19(1), pp 75-94 (2011)
47. 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
48. "Establishment": An Analysis of a Core Concept in Chinese Inbound Income Taxation, 1 *Columbia Journal of Tax Law* 46 (2010)
49. Shenpi (Licensing) Reform from the Perspective of One Municipal Jurisdiction: Ideologies, Institutions, and Law, 33 *Hong Kong Law Journal* 417 (2003)
50. Multilateral 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)*

51. What Can One Learn from Chinese Tax Administration? A Precipice of *The Administrative Foundations of the Chinese Fiscal State*, 31(4) *Asia-Pacific Tax Bulletin* (2025)
52. Tax Policy Convulsions under Trump: A Look Back at the Destination-Based Cash Flow Tax, 4(2) *International Tax Highlights* 2-3 (2025)
53. The Future of Indirect Taxes, KPMG policy brief (with Lachlan Wolfers and Philippe Stephanny) (2025)

54. What Does China Want from International Tax Reform? 103 *Tax Notes International* 8-18 (July 12, 2021)
55. Destination-Based Taxation in the House Republican Blueprint, 152 *Tax Notes* 1419-1427 (September 5, 2016)
56. The China-United Kingdom Income Tax Treaty (2011), *Bulletin for International Taxation*, Vol. 67, No. 6 (2013), pp 271-279
57. 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))
58. 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
59. Two Paths for Developing Anti-Avoidance Rules in China, *Asia Pacific Tax Bulletin*, Vol. 17, No. 1 (2011), pp. 42-7
60. 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
61. Tax Classification of Foreign Entities in China: The Current State of Play, *Bulletin for International Taxation*, Vol. 64, No. 11 (2010), pp. 559-65
62. Designing Foreign Tax Credit Rules in China: The Case of Foreign Loss Limitations, 38 *Tax Management International Journal* 277 (May 2009)
63. 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)
64. The Prospect of New Partnership Taxation in China, 46 *Tax Notes Int'l* 625 (May 7, 2007)
65. China's New Personal Income Tax Return-Filing Regime, 45 *Tax Notes Int'l* 977 (Mar. 12, 2007)

#### *Book reviews*

66. Review of Tamar Groswald Ozery, *Law and Political Economy in China: The Role of Law in Corporate Governance and Market Growth*, *American Journal of Comparative Law* (2025)
67. What Is It Like? (Review of Dan Zahavi, *Selfness and Alterity*) *TLS: Times Literary Supplement*, January 5, 2001, at 25
68. 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)*

69. 《全球最低税与国家利益：论实施支柱二的策略动机》(The Global Minimum Tax and National Interest: On Strategic Incentives for Pillar Two Adoption) 《税务与经济》(Journal of the Jilin University of Finance and Economics) 2024 年第 1 期/总第 252 期, 4-31 (2024)
70. 《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)
71. 《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)
72. 《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)

73. 《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
74. 《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)
75. 《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
76. 《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
77. 《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
78. 《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)
79. 《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*

80. Governments—Not the OECD—Should Address UTPR’s Legality, *Tax Notes International*, July 24, 2023
81. “Xi Jinping Says He Wants to Spread China’s Wealth More Equitably. How Likely Is That to Actually Happen?” *ChinaFile*, March 3, 2023.
82. Controversies and Confusions about Pandemic Wage Subsidies, *Oxford Business Law Blog*, October 6, 2022.
83. Is Tax Policy Delivering Enough Support to the Chinese Economy? *AsiaGlobal Online*, May 5, 2022.
84. Why There’s No Real “Common Prosperity” Campaign in China, *The Conversation*, November 24, 2021 (republished in *The National Post*)
85. The OECD Has Brokered a Global Tax Agreement—Should Asian Countries Care? *AsiaGlobal Online*, October 28, 2021.
86. Will New Global Tax Cooperation Benefit the World? *The Globe and Mail*, July 12, 2021.
87. Canada’s Pandemic Response and Flexible Employees, *Finances of the Nation*, April 20, 2021
88. Reforming GST Rules on Foreign Digital Suppliers, *Finances of the Nation*, January 11, 2021
89. Who’s Afraid of the Digital Services Tax? *Bloomberg Tax*, December 9, 2019.
90. The Taxman Cometh for Fan Bingbing, *ChinaFile*, October 17, 2018.
91. 《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
92. 《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

93. 《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

- Unleashing Mass Entrepreneurship: Firm-Level Evidence on the Impact of China's Registered Capital Reform (with M. Wei) (under review)
- The Mirage of Mobile Capital, Oxford University Centre for Business Taxation Working Paper No. 2023-06

### SELECT WORK IN PROGRESS

- A New Account of Early U.S. Tax Treaty Practice
- The State of Nature in International Taxation: An Empirical Study of Early European Tax Treaties
- The Race between Standards and Pricing in Canadian Climate Policy
- Social Insurance Non-Compliance in China: Firm-Level Evidence in Institutional Context (with M. Norton and J. Hicks)
- *Taxation and the International Economic Order* (book project)

### INACTIVE WORKING PAPERS

- When Do Chinese Subnational Governments Make Law? (with J. Wan)
- When Do Chinese National Ministries Make Law?
- 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

International Fiscal Association, Canada Branch research grant, "International Tax Policy on the Cusp of a New International Economic Order," 2025-2027 (CAD 41,116)

Insight Grant (435-2022-0484), Social Science and Humanities Research Council (SSHRC), Canada. "Trade in Services: A New Intellectual Foundation for the Economics and Law of International Taxation," 2022-26 (CAD 79,236).

Allard Endowment Grant, "Law and Economics in the 21<sup>st</sup> Century: Antitrust, Labor, and Tax Policy for Digital Platforms," 2018-23 (CAD 25,000).

Insight Grant (435-2018-0538), SSHRC, Canada, "Building Rule-Based Tax Collection: Empirical Analyses Based on Large-Scale, Firm-Level Administrative Data from China," 2018-24. (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**

### **2025**

Fudan University Law School, Shanghai; National Tax Association (NTA) Annual Meeting, Boston; Symposium on “Reimagining State Building in Developing Countries,” Berkeley Haas; Canadian Law and Economics Association (CLEA) Annual Meeting, Toronto; Conference on Understanding the Future of China's Economy in Canada (panelist), McGill University; Conference on Taxation, Digital Transformation and the European Union, University of Bergamo (virtual); European Association of Law and Economics (EALE) Annual Meeting, Oslo, Norway; International Symposium on Intergovernmental Fiscal Relations and Constitutional Law, Cambridge, UK; NTA Annual Spring Symposium (panelist), Washington, DC; American Tax Policy Institute/Pace Conference on Tax Law, the Environment, and Climate Change, New York City; University of Sao Paulo Law School (virtual); KPMG Indirect Tax Conference (panelist), Rome, Italy; Workshop on the UTPR, Rutgers Law School (Newark).

### **2024**

NTA Annual Meeting, Detroit; University of Minnesota Law School; International Institute of Public Finance (IIPF) Annual Meeting, Prague; Cambridge University Centre for Tax Law (CTL) Tax History Conference; Centre for Business Taxation (CBT) Annual Symposium, Saïd School of Business, Oxford University; Conference on “The Economic and Legal Implications of the Global Minimum Tax,” Max Planck Institute for Tax Law and Public Finance (MPI), Berlin; American Law and Economics Association (ALEA) Annual Meeting, Ann Arbor; Waterloo-Deloitte Tax Policy Research Symposium, Toronto; George Washington University Law School (virtual); Hong Kong University (HKU) Law School (virtual).

### **2023**

Tsinghua University Law School Faculty Workshop, Beijing; NTA Annual Meeting, Denver; EALE Annual Meeting, Berlin; University of Sydney virtual workshop on Public Finance in China; Renmin University School of National Development; Oxford 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 (NUS) Law School; Singapore Business Federation; HKU Law School (virtual); MPI, Munich; Institute for Austrian and International Tax Law, Vienna University of Economics and Business (WU); 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 (virtual); 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 (virtual); Law and Society Association (LSA) Annual Meeting (virtual); Association for Asian Studies Annual Meeting, Honolulu.

### **2021 (all virtual)**

International Fiscal Association (IFA) Global 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; ALEA Annual Meeting; University of Sao Paulo Law School; IIPF Annual Meeting; Cambridge CTL 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 (virtual); Tax Administration Research Centre, University of Exeter Business School (virtual); 3<sup>rd</sup> Annual Conference on Law and Macroeconomics (virtual); UN Workshop on Practical and Policy Aspects of Taxation in a Digitalized Economy (virtual); UCLA Law School; IFA Hong Kong Branch.

### **2019**

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

## 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; NUS 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; 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, Naples; NTA Annual Conference, Boston; 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, London; Zhejiang University Law School; George Washington University Law School; NUS Conference on “The Beijing Consensus?”

## 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; HKU Law School; Faculty of Law, University of Bergamo; Faculty of Law, University of Bocconi; IBFD Tax Lecture Series; NUS Faculty of Law; 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

Associate Editor, *International Tax and Public Finance*, 2025-present

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*; *Journal of Legal Studies*; *Stanford Law Review*; *University of Toronto Law Journal*; *Osgoode Hall Law Journal*; *Fiscal Studies*; *Tsinghua University Law Journal*; *Asian Pacific Law Review*; *Asian Journal of Comparative Law*; *Melbourne Journal of International Law*; *China: an International Journal*; *Hong Kong Law Journal*; *Law and Policy*; *Law and Social Inquiry*; *Law and Society Review*; *Journal of International Economic Law*; *Canadian Tax Journal*; *Structural Change and Economic Dynamics*; *Australian Tax Forum*; *Applied Economics Letters*; *Finance Research Letters*; *eJournal of Tax Research*; *Journal of Tax Administration*; *Economia Politica*; *British Tax Review*; *SSHRC*, Canada.

## **SELECT ACADEMIC SERVICES**

Member, Research and Library Committee, UBC Allard School of Law (2025-26)  
Member, University Faculty Research Awards Committee, UBC (2023-2026)  
Co-Chair, Promotion and Tenure Committee, UBC Allard School of Law (2023-2025)  
Member, Appointments Committee, UBC Allard School of Law (2019-20)  
Director, Center for Asian Legal Studies (CALs), UBC Allard School of Law (2015S, 2016-2020); Member, CALs (2013-)  
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); Seminar on International Taxation: New Theoretical, Historical, and Policy Perspectives (3 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.

### **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

### **NYU 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.