

Module 7

Educational Journey to Hong Kong and Singapore

Executive Master of Laws (LL.M.) in International Taxation

Hong Kong and Singapore

20th to 26th October 2019







Programme Booklet

General Information

<u>Meeting point and time</u>: Please ensure that you will make your own way to the next scheduled appointment. We meet 5 minutes before the beginning of each event at the entrance or in the lobby, respectively. <u>Important advice</u>: Please take always your <u>passport</u> or <u>photo ID</u> to all company and any other institutional visits, as security guards may request them for entrance clearing.

<u>Dress code</u>: Smart business/business casual (<u>not casual!</u>): Generally, temperatures in both regions will be much higher than in Europe. As Singapore is situated only 140 kilometers from the Equator, temperatures and humidity are very high. Prefer light fabrics and include an umbrella in your luggage, as short and intense rain showers are numerous.

For women: A reasonable length skirt (not mini-skirt) or full-length pants of a non-jeans material combined with a sleeved top (such as a dress shirt, polo, or sweater set) is considered acceptable. An informal dress with sleeves and appropriate skirt length is also acceptable.

For men: Business Casual is among the most fluid and varied of dress codes. Generally speaking, ties are not worn with business casual. Most codes require that a collared shirt be worn. Dress pants or cotton twills such as chinos (khakis) are acceptable, but jeans are not. While loafers and other casual shoes are acceptable, sneakers and men's sandals are not.

Emergency contact: In case of emergency, please contact depending on the situation one of the following phone numbers:

Hong Kong: 999 (Police, Fire Services Department and Ambulance)

Singapore: 999 (General emergency) or 1800 255 0000 (Police Hotline)

Professor Dr Martin Wenz: +49 160 9641 0290 (mobile phone)

Important Information regarding the current political situation in Hong Kong

The current political situation in Hong Kong, may lead to changes in the programme! Demonstrations may lead to sections of the city being closed off and road blocks being set up. During recent protests, local buses, metro (MTR), Airport Express services and the Hong Kong Macao Ferry terminal have temporarily suspended operations without warning. Violent protests have also taken place inside or near MTR stations. You should remain vigilant at all times. Check your flight status regularly, keep up to date with the latest developments via local media and consider allowing extra time to travel to the airport and complete check-in procedures.

See also: mtr.com.hk/en/customer/services/mtr_mobile.html or hongkong.liveuamap.com/

In general, we reserve the right to amend or cancel meetings, events and other elements of the programme!

Flights

Flights should arrive in Hong Kong not later than Sunday, October 20, 2019, 4pm to allow participation in the welcome address in Hong Kong. Flights should arrive in Singapore not later than Wednesday, October 23, 2019, 4pm to allow participation in the welcome address in Singapore. Flights should not leave earlier than Saturday, October 26, 2019, 11pm to allow participation in the Farewell Drinks and Dinner in Singapore.

Sunday, October 20th 2019

Individual Arrival in Hong Kong

Afternoon Optional and individual Excursion to Victoria Peak Hong Kong



18.00 Welcome to Asia

Welcome to Hong Kong

Reception

Welcome Addresses

Dinner

Speakers: Professor Dr Michael Hanke, Professor Dr Nicolas Raschauer,

Professor Dr Francesco Schurr, Professor Dr Martin Wenz

University of Liechtenstein, Institute for Finance and Institute for

Business Law, Vaduz

Locations: Rooftop Terrace, Wooloomooloo Steakhouse, 256 Hennessy Road,

Reception: Wan Chai, Hong Kong

Dinner: Dining Room 31/F, Wooloomooloo Steakhouse, Wan Chai, Hong

Kong



Monday, October 21st 2019

09.00-10.30 National and International Tax Law: Hong Kong

The Hong Kong Tax System | Application of Global Tax Standards

Hong Kong Double Tax Treaties and other Tax Agreements and Conventions

Tax Treatment of Individuals

Questions and Answers

Speaker: Stefano Mariani, Counsel, Deacons Law Firm, Hong Kong

Location: The University of Hong Kong, Faculty of Law, Centennial Campus,

Cheng Yu Tung Tower, Room 920, 9/F, Pokfulam Road, Hong Kong

10.30-10.45 Tea and coffee break by Deacons Law Firm at The University of Hong Kong

10.45-12.15 ❖ Tax Treatment of corporate entities

❖ Tax Treatment of other investment vehicles: trusts, foundations, investment funds

International Tax Planning Opportunities: Hong Kong

Discussion

Speaker: Stefano Mariani, Counsel, Deacons Law Firm, Hong Kong

Location: The University of Hong Kong, Faculty of Law, Centennial Campus,

Cheng Yu Tung Tower, Room 920, 9/F, Pokfulam Road, Hong Kong

12.15-13.15 Individual lunch break and transfer





Monday, October 21st 2019

14.00-15.30 International Tax Structuring for private clients (HNWI/UHNWI/families) in Asia

- Type of trust and other wealth management structures used by Asian clients
- Hong Kong as a Hub for cross-border structures and investments vs. Hong Kong as a Hub for ultimate ownership
- ❖ Asian perspective and requirements on international tax structuring for private clients (HNWI/UHNWI/families)
- ❖ Impact of the situation in Hong Kong on the international family wealth and tax planning in and with Hong Kong and in Asia
- Activities of private client lawyers in Asia: Family and wealth governance, structuring, cross-border transactions and investments
- Questions and Answers
- Discussion

Speaker: Clifford S.M. Ng, Co-Managing Partner, Zhong Lun Law Firm,

Hong Kong

LGT Bank (Hong Kong), 4203 Two Exchange Square, 8 Connaugt

Place, Central, Hong Kong, Room 45/F Boardroom

15.30-16.00 Individual tea and coffee break and individual transfer at a good pace

16.00-17.00 Hong Kong – Where Business Goes to Grow

- The Hong Kong Special Administrative Region: A Member of Greater China and a Global Player
- History and Political System
- Economy and Governance
- Legal and Tax System
- Financial Regulation
- Discussion | Questions and Answers

Speaker: Ms Doris Fong, Head of Creative Industries, InvestHK – The

Government of the Hong Kong Special Administrative Region,

Hong Kong

Location: Invest HK, (Ex-Wanchai Police Station), 123 Gloucester Road,

Wanchai, Hong Kong, Meeting Room G10, G/F

20.00 Information: Symphony of Lights, Hong Kong Island and Kowloon



Tuesday, October 22nd 2019

09.00-10.30 National and International Tax Law: Hong Kong

- The Hong Kong Tax System
- Tax Treatment of individuals in Hong Kong
- ❖ Tax Treatment of corporate entities, trusts, foundations, investment funds and other investment vehicles in Hong Kong
- Case Studies
- Questions and Answers
- Discussion

National and International Tax Law: China

- The Chinese Tax System
- Tax Treatment of individuals in China
- Tax Treatment of corporate entities, investment funds and other investment vehicles in China
- Case Studies
- Questions and Answers
- Discussion

Speakers: Claus Schuermann, Partner, International Tax, Deloitte China,

Hong Kong

Roy Phan, Tax Director, International Tax, Deloitte China,

Hong Kong

Locations: Deloitte Cyberlab: The Garage, 20/F, California Tower,

30-32 D'Aguilar Street, Central, Hong Kong

10.30-10.45 Tea and coffee break by Deloitte at Deloitte Cyberlab, California Tower, Central, Hong Kong

10.45-12.15 International Corporate Tax Planning Hub: Hong Kong

- Asia-Pacific-based companies (China, Korea, Japan) investing abroad (Asia, Europa, US)
- Multinational companies investing in Asia Pacific (China, Korea, Japan)
- Case Studies
- Questions and Answers | Discussion

International Wealth Tax Planning Hub: Hong Kong

- ❖ International Tax Planning Strategies and Opportunities with Hong Kong
- International Tax Planning with corporate entities, trusts and foundations
- Case Studies
- Questions and Answers
- Discussion

Speakers: Claus Schuermann, Partner, International Tax, Deloitte China,

Hong Kong

Roy Phan, Tax Director, International Tax, Deloitte China,

Hong Kong

Locations: Deloitte Cyberlab: The Garage, 20/F, California Tower,

30-32 D'Aguilar Street, Central, Hong Kong

12.15-13.00 Lunch break by Deloitte at Deloitte Cyberlab, California Tower, Central, Hong Kong



Tuesday, October 22nd 2019

14.00-17.00 including company tour and tea and coffee break

Citychamp Watch & Jewellery Group Limited, Hong Kong

Bendura Bank AG Representative Office, Hong Kong

Welcome Address

Global Hub Hong Kong: Citychamp Watch & Jewellery Group, Hong Kong

- Hong Kong: Hub for Chinese Investments in Europe and European Investments in China
- Citychamp Watch & Jewellery Group: Introduction, Overview and Background, Business Model, Company Milestones and Organization Design, Financial Highlights, Company Specific Issues
- Citychamp Watch & Jewellery Group: The Legal Structure and Tax Issues
- Corporate Governance for listed Companies in Hong Kong: Laws and Regulations, Duties for Directors and Board of Directors, Recent Developments of Corporate Governance in Hong Kong
- Cases

Company tour and tea and coffee break by Citychamp Watch & Jewellery Group Limited, Hong Kong

Private Banking in Hong Kong

- Strategy of a Liechtenstein based Private Bank
- Local and Group Perspectives
- Regulatory Requirements: Hong Kong vs. Liechtenstein
- Macroeconomic Analysis of China and Hong Kong
- Market Analysis and Representative Office Activities

Q&A Session

- Questions and Answers
- Discussion

Tuesday, October 22nd 2019

Speakers: Hon Kwok Lung, Chairman of Citychamp Watch & Jewellery

Group Limited, Chairman and President of Citichamp (Holdings) Limited and Chairman of Citychamp Dartong Company Limited Lai Veronica Lam, CEO Assistant, Citychamp Watch & Jewellery

Group Limited

Jessica Feng, Assistant Company Secretary, Citychamp Watch & Jewellery Group Limited

Sandy Chan, Finance Manager, Citychamp Watch & Jewellery

Group Limited

Philipp Forster, M.Sc., Director, Head of Hong Kong

Representative Office, Bendura Bank AG

Location: International Commerce Centre (ICC), Units 1902-04, Level 19,

1 Austin Road West, Kowloon, Hong Kong



18.30-21.30 Liechtenstein Soirée Hong Kong 2019

- Reception
- Welcome Address
- ❖ Macroeconomic outlook: US and China When Two Giants Collide
- Dinner

Speakers, guests and

hosts:
Location:

Stefan Hofer, Managing Director, Chief Investment Strategist, Private Banking and Asset Management, LGT, Bank (Hong Kong) **Professor Dr Martin Wenz**, University of Liechtenstein, Vaduz The Conrad Hotel, Pacific Place, 88 Queensway, Admiralty,

Hong Kong, The Bowen Room

Wednesday, October 23rd 2019

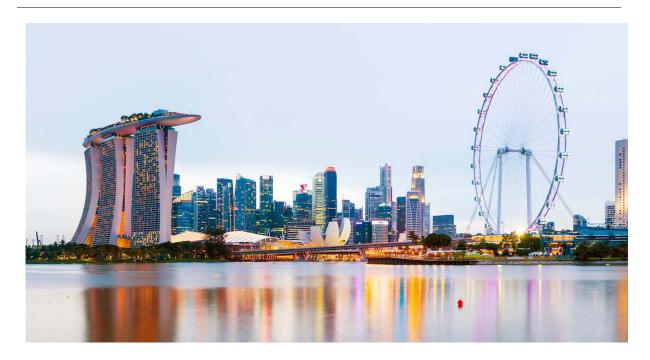
Individual Transfer from Hong Kong to Singapore

Information

Individual and optional Sightseeing Singapore

- Singapore Zoo
- Marina Bay Sands
- Gardens by the Bay
- The Southern Ridges
- ❖ Urban Redevelopment Authority at Singapore City Gallery: The Singapore City Gallery showcases Singapore's dramatic transformation over the past 50 years, to become one of the most liveable cities in Asia. It tells Singapore's development story, through 40 interactive and immersive exhibits that detail our planning challenges and the innovative solutions that tackle them Location: 45 Maxwell Road, Singapore

See also: ura.gov.sg/Corporate/Singapore-City-Gallery



Wednesday, October 23rd 2019

19.00 Welcome to Asia

Welcome to Singapore

- Reception
- ❖ Welcome Address: Welcome to Asia and Welcome to Singapore
- Introduction to the Swiss Club Singapore: History and Future
- Dinner

Speakers: Professor Dr Martin Wenz, University of Liechtenstein, Vaduz

Professor Dr Michael Hanke, University of Liechtenstein, Vaduz

Rolf Gerber, MBA, President, Swiss Club Singapore

Location: Swiss Club Singapore, Rifle Lounge, 36 Swiss Club Road, Singapore



Thursday, October 24th 2019

09.00-10.30 National and International Tax Law: Singapore

- The Singapore Tax System
- ❖ Tax Treatment of individuals as well as corporate and other legal entities
- ❖ Tax Treatment of trusts and foundations and other investment vehicles
- Tax Planning and Tax Avoidance
- Case Studies
- Discussion | Questions and Answers

Speaker: Professor Stephen Phua Lye Huat, LL.B., LL.M., Associate

Professor, Advocate & Solicitor Singapore, Director (Tax), EW Barker Centre for Law and Business and Director LLM program in International Business Law, Faculty of Law, National University of

Singapore, Singapore

Location: National University of Singapore, Faculty of Law, Bukit Timah

Campus, 469G Bukit Timah Road, Eu Tong Sen Building, Federal

Building, Federal Conference Room, Singapore 259776

10.30-10.45 Tea and coffee break by the Faculty of Law, Campus NUS Law, Singapore

10.45-12.00 National and International Tax Planning: Singapore

- International Tax Cooperation: Singapore Double Tax Agreements and other Tax Agreements and Conventions
- Tax Treaty Policy and Tax Treaty Network (DTC): Singapore
- Double Tax Agreement between Singapore and Liechtenstein, Austria, Germany and Switzerland
- ❖ International Tax Planning with Holding and Finance Companies, trusts, foundations, life insurances, investment funds and other investment vehicles
- Case Studies | Discussion
- Questions and Answers

Speaker: Professor Stephen Phua Lye Huat, LL.B., LL.M., Associate

Professor, Advocate & Solicitor Singapore, Director (Tax), EW Barker Centre for Law and Business and Director LLM program in International Business Law, Faculty of Law, National University of

Singapore, Singapore

Location: National University of Singapore, Faculty of Law, Bukit Timah

Campus, 469G Bukit Timah Road, Eu Tong Sen Building, Federal

Building, Federal Conference Room, Singapore 259776

12.00-13.00 Dialogue Session with Officials from the Inland Revenue Authority of Singapore (IRAS)

Welcome by Professor Stephen Phua Lye Huat, National University of Singapore, Singapore, Chair of the Dialogue Session with IRAS Officials

Introduction of Ms Yong Sing Yuan, Tax Director, Tax Policy and Transfer Pricing Division – Transfer Pricing and Dispute Resolution Branch, Inland Revenue Authority of Singapore by Professor Stephen Phua, Faculty of Law, National University of Singapore, Singapore

Input Statement by Professor Dr Martin Wenz, University of Liechtenstein, Vaduz:

Impact of the International Tax Policy as well as the International and European Tax Standards on tax systems and international tax law and on the national and international taxation of individuals, legal entities and other investment vehicles

- International Tax and Tax Treaty Policy
- International and European Tax Standards
- Implementation and Application of Global Tax Standards on Base Erosion and Profit Shifting (BEPS)
- Implementation and Application of Global Tax Standards on exchange of information upon request including group requests, spontaneous and automatic exchange of information for tax purposes
- Further Impact on the tax treatment of individuals and their wealth structures: UHNWI

Input Statement by Ms Yong Sing Yuan, Tax Director, Tax Policy and Transfer Pricing Division – Transfer Pricing and Dispute Resolution Branch, Inland Revenue Authority of Singapore

Discussion chaired by Professor Stephen Phua Lye Huat, Faculty of Law, National University of Singapore, Singapore

Speakers: Professor Stephen Phua Lye Huat, LL.B., LL.M., Associate

Professor, Advocate & Solicitor Singapore, Director (Tax), EW Barker Centre for Law and Business and Director LLM program in International Pusiness Law, Faculty of Law, National

in International Business Law, Faculty of Law, National

University of Singapore, Singapore

Ms Yong Sing Yuan, Tax Director, Tax Policy and Transfer Pricing

Division – Transfer Pricing and Dispute Resolution Branch,

Inland Revenue Authority of Singapore

Professor Dr Martin Wenz, University of Liechtenstein, Vaduz

Location: National University of Singapore, Faculty of Law, Bukit Timah

Campus, 469G Bukit Timah Road, Eu Tong Sen Building, Federal

Building, Federal Conference Room, Singapore 259776

13.00-14.00 Individual lunch break, Campus NUS Law, Singapore





Thursday, October 24th 2019

Location:

14.00-18.00	6 th joint Seminar: National University of Singapore, Centre for Banking and Finance Law and Faculty of Law, University of Liechtenstein
14.00-14.30	Wealth Management: Selected Issues in Finance, Law and Tax
14.30-14.40	Registration
14.30-14.40	Welcome and Introduction
	Associate Professor Sandra Annette Booysen , Deputy Director, Center for Banking and Finance Law, National University of Singapore, Singapore
	Professor Dr Francesco A. Schurr , Professor of Law (Chair for Italian Private Law and Comparative Law), School of Law, University of Innsbruck, Austria and Professor, Institute for Business Law, University of Liechtenstein, Vaduz
14.40-15.25	Legal Entities Incorporated to Act as Trustees of Family Trusts: A Comparative Analysis of the Private Trust Company and the Private Trust Foundation Professor Dr Francesco A. Schurr, University of Innsbruck and University of Liechtenstein, Vaduz
15.25-16.10	Global Tax Standards: Impact on Tax Systems and on International Tax Law Professor Dr Martin Wenz, Professor of National and International Tax Law, Head, Institute for Finance and Chair, Tax Management and the Laws of International and Liechtenstein Taxation, University Liechtenstein, Vaduz
16.10-16.30	Tea and coffee break
16.30-17.15	Liechtenstein´s New Blockchain Act
	Professor Dr Nicolas Raschauer, Vice President, University of Liechtenstein (Prorector for Research and Transfer), Head, Institute for Business Law and Propter Homines Chair, Banking and Financial Markets Laws, University of Liechtenstein, Vaduz
17.15-18.00	Political Events and Financial Markets
	Professor Dr Michael Hanke , Chair in Finance, Institute for Finance, University of Liechtenstein, Vaduz



Room SR 3, Block B, Level 3, Singapore

National University of Singapore, Faculty of Law, Bukit Timah

Campus, 469G Bukit Timah Road, Eu Tong Sen Building, Seminar

Friday, October 25th 2019

10.00-11.00 International Wealth and Tax Planning Opportunities: Singapore (1/2)

- Wealth Tax Management Hub Singapore
- International Tax Planning Strategies and Opportunities
- Tax Planning with Legal Entities, Investment Vehicles and Financial Instruments

Speaker: Dawn Quek, Associate Principal, Baker & McKenzie Wong & Loew,

Singapore

Location: Baker & McKenzie Wong & Leow, 8 Marina Boulevard, #05-01

Marina Bay Financial Centre Tower 1, Bukom Room, Singapore

11.00-11.15 Tea and coffee break

11.15-12.30 International Wealth and Tax Planning Opportunities: Singapore (2/2)

Case Studies

Questions and Answers

Discussion

Speaker: Dawn Quek, Associate Principal, Baker & McKenzie Wong & Loew,

Singapore

Location: Baker & McKenzie Wong & Leow, 8 Marina Boulevard, #05-01

Marina Bay Financial Centre Tower 1, Bukom Room, Singapore

12.30-13.30 Individual lunch break – Individual Transfer

Information Individual Visit of Fountain of Wealth, 3 Temasek Boulevard, Singapore



Friday, October 25th 2019

14.00-14.10 Welcome Address and Introduction to LGT Bank (Singapore) Ltd., Singapore

Speaker: **Dominique Joye**, CEO, LGT Bank (Singapore) Ltd., Singapore Location: LGT Bank (Singapore) Ltd., Boardroom, Level 29, 3 Temasek

Avenue, #30-01 Centennial Tower, Singapore

14.10-15.00 Current Development in the Regulatory Environment of Banks in Asia and Singapore

Speaker: Conrad Lim, Regulatory and Legal Counsel Asia and Deputy CEO LGT

Bank (Singapore) Ltd., Singapore

Location: LGT Bank (Singapore) Ltd., Boardroom, Level 29, 3 Temasek Avenue,

#30-01 Centennial Tower, Singapore

15.00-16.00 Singapore as Wealth Management Hub

Challenges and Initiatives

International Wealth Planning Strategies and Opportunities: Singapore

Case Studies | Questions and Answers | Discussion

Speakers: Lim Ping Ping, Regional Head of Wealth Planning Asia, LGT Bank

(Singapore) Ltd., Singapore

Location: LGT Bank (Singapore) Ltd., Boardroom, Level 29, 3 Temasek Avenue,

#30-01 Centennial Tower, Singapore

16.00-16.30 Afternoon tea and coffee break by LGT Bank (Singapore) Ltd.

16.30-17.30 Singapore Wealth Tax Management Hub

Wealth Tax Management Hub Singapore

International Tax Planning Strategies and Opportunities: Singapore

Case Studies – Discussion

Speaker: Lim KeXin, Tax Director, PwC LLP, Singapore

Location: LGT Bank (Singapore) Ltd., Boardroom, Level 29, 3 Temasek Avenue,

#30-01 Centennial Tower, Singapore

17.30-18.00 Transfer: LGT Bank (Singapore) Ltd. to Flutes, The National Museum of Singapore



Friday, October 25th 2019

18.15-21.30 Liechtenstein Soirée Singapore 2019

Reception

Welcome Address

Global Trends in Private Banking, Asset and Wealth Management

Final Remarks

Dinner

Speakers, guests and hosts:

Location:

Rolf Gerber, MBA, Member of the Boards of Directors of LGT Bank (Singapore) Ltd., Tokio Marine Life Insurance Singapore Ltd. and Singapore International Chamber of Commerce, Singapore

lan Ooi, Executive Director, Portfolio Advisory, LGT Bank

(Singapore) Ltd., Singapore

Professor Dr Martin Wenz, University of Liechtenstein, Vaduz Flutes at The National Museum, 93 Stamford Road, The National

Museum of Singapore, Singapore





Saturday, October 26th 2019

10.00-14.00 Presentation and Discussion Panels on Corporate and Wealth Tax Management **Executive Master of Laws (LL.M.) in International Taxation** National and International Tax Law: Hong Kong and Singapore Corporate and Wealth Tax Management Hubs: Hong Kong and Singapore 10.00-10.15 Introduction 10.15-11.15 **Group 1**: Presentation (40' minutes) and Discussion (20' minutes) Individual tea and coffee break, Campus NUS Law, Singapore 11.15-11.30 11.45-12.45 **Group 2**: Presentation (40′ minutes) and Discussion (20′ minutes) Final Remarks: Educational Journey 2019 to Hong Kong and Singapore 12.45-13.00 13.00-14.00 **Group pictures and Sandwiches** *Introduction:* Professor Dr Martin Wenz, University of Liechtenstein, Vaduz Speakers: Students of the Executive Master of Laws (LL.M.) in International Taxation, University of Liechtenstein, Vaduz National University of Singapore, Faculty of Law, Bukit Timah Location:

16.00 Farewell Drinks and Farewell Tapas

Institution: The Fullerton Bay Hotel, Singapore

Location: Restaurant Lantern (Area Admiral), 80 Collyer Quay, Singapore

Room CR 3-4, Block B, Level 3, Singapore

Campus, 469G Bukit Timah Road, Eu Tong Sen Building, Class



Acknowledgment

The Educational Journey to Hong Kong and Singapore is an integral part of the Executive Master of Laws (LL.M.) program in International Taxation (Module 7) at the University of Liechtenstein, Vaduz.

The students of the Executive Master of Laws (LL.M.) in International Taxation are all experienced practitioners on an executive level. They work for banks, trust and insurance companies, law and consulting firms as well as industrial companies in Liechtenstein, Austria, Germany, Switzerland and beyond. At the beginning of the Educational Journey to Hong Kong and Singapore they have all a good knowledge about the Liechtenstein, Austrian, German and Swiss National and International Tax Law including a more general insight into the Luxembourg and the British National and International Tax Law as well as a good knowledge about International and European Tax Law and International Tax Policy (G7, G20, OECD, Inclusive Framework, FHTP, Global Forum, FATF, EU).

Moreover, the students of the LL.M. in International Taxation also want to get a deeper insight into the National and International Tax Law and Tax Policy of Hong Kong and Singapore as well as into the International Tax Planning Opportunities with Hong Kong and Singapore. Hong Kong and Singapore are two very special, active and agile Asian and global spots for doing business and Corporate as well as Wealth Tax Management.

The Educational Journey to Hong Kong and Singapore is possible because of the excellent network and cooperation to and with top-ranked Universities like The University of Hong Kong and The National University of Singapore as well as to and with foreign and Liechtenstein financial institutions, banks, companies, law, accounting and consulting firms, tax authorities and governmental organizations like Baker & McKenzie, Singapore, Bendura Bank Liechtenstein AG (Representative Office Hong Kong), Citychamp Watch & Jewellery Group Limted, Hong Kong, Deacons Law Firm, Hong Kong, Deloitte China, Hong Kong, Inland Revenue Authority of Singapore, Invest Hong Kong, LGT Bank (Hong Kong), LGT Bank (Singapore) Ltd., Zhong Lun Law Firm, Hong Kong, and the Swiss Club Singapore.

WE WOULD LIKE TO EXPRESS OUR GRATITUDE TO ALL OUR PARTNERS IN HONG KONG, LIECHTENSTEIN AND SINGAPORE FOR THEIR GENEROUS HELP AND SUPPORT ORGANIZING NUMEROUS INSPIRATIONAL VISITS, HAVING GREAT MEETINGS, LECTURES, PRESENTATIONS, SPEECHES AND DISCUSSIONS AND FOR HOSTING US AT BREATHTAKING, HISTORICAL AND WELL KNOWN VENUES.

THANK YOU VERY MUCH INDEED!

Professor Dr Martin Wenz

Chair for Tax Management and the Laws of International and Liechtenstein Taxation Institute for Finance

University of Liechtenstein

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The Partners of the Educational Journey to Hong Kong and Singapore









BAKER & MCKENZIE











港大學

THE UNIVERSITY OF HONG KONG











