CUHK–KCL Conference on Tax, Trade, and Investment Law

10–11 September 2026

The Chinese University of Hong Kong, Faculty of Law

Graduate Law Centre, 2/F Bank of America Tower, Central, Hong Kong

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Day One: Thursday, 10 September 2026

Venue: Warren Chan Moot Court

Opening Remarks

9:00–9:20 am

Keynote Address by Mr. Michael Olesnicky

9:20–9:50 am

Short break (9:50–10:00 am)

Panel 1: Trade Policy in an Era of Uncertainty: Tariff Wars and Multilateralism

10:00–11:15 am

Moderator: Prof. Yueming Yan, The Chinese University of Hong Kong

Speakers:

Prof. Hong Zhao, Peking University

Prof. Georgios Dimitropoulos, Hamad Bin Khalifa University

Prof. Yuka Fukunaga, Waseda University

Prof. Niccolo Ridi, King's College London

Coffee Break (11:15–11:30 am)

Panel 2: The Future of International Tax Competition and Cooperation

11:30 am–12:45 pm

Moderator: Prof. Leopoldo Parada, King's College London

Speakers:

Mr. Jeff VanderWolk, Squire Patton Boggs, USA

Prof. Yoshihiro Masui, University of Tokyo

Prof. Xiaojing Cui, Wuhan University

Mr. Michael Olesnicky, Chair of the Joint Liaison Committee of Taxation; Deputy Global Chair of the Society of Trust & Estate Practitioners (STEP)

Lunch (12:45–2:00 pm)

Panel 3: Tax Policy and Wealth Inequality

2:00–3:15 pm

Moderator: Prof. Noam Noked, The Chinese University of Hong Kong

Speakers:

Mr. Daniel Bunn, Tax Foundation CEO

Prof. Brian Galle, University of California, Berkeley

Prof. Yansheng Zhu, Xiamen University

Prof. Rita de la Feria, University of Leeds

Coffee Break (3:15–3:45 pm)

Panel 4: Reforming International Investment Law: Public Interests and Sustainable Development

3:45–5:00 pm

Moderator: Prof. Shixue Hu, The Chinese University of Hong Kong

Speakers:

Prof. Jean Ho, National University of Singapore

Dr. Wei Sun, Zhong Lun Law Firm

Dr. Rocco Palma, UNIDROIT

Dr. Jin Sun, International Organisation for Mediation

Conference Dinner (By Invitation Only)

5:30 pm

Day Two: Friday, 11 September 2026

Venues: Warren Chan Moot Court, Lecture Theatre 1, Classroom 9

Paper Presentations: Parallel Sessions

9:30–11:00 am

Session A1 **(Warren Chan Moot Court)** **Border Measures, Climate Governance and Trade-Fiscal Interfaces**	**Session B1** **(Lecture Theatre 1)** **Tax Law Developments and Challenges**	**Session C1** **(Classroom 9)** **Fiscal System and Public Contract Disputes in China**
Moderator: Anatole Boute Presenters: Lan Wu Shunqi Yang Tamir Uri Shanan	Moderator: Noam Noked Presenters: Leopoldo Parada Brian Galle Yi Zheng Ruixiang Xu	Moderator: Shixue Hu Presenters: Wenchi Wei Tianhao Chen Discussants: Yun Zhao Jianyu Fu Yanxin Ma Yaowen Xie

Coffee Break (11:00 am–11:15 am)

11:15 am–12:45 pm

Session A2 **(Warren Chan Moot Court)** **Fragmentation, Economic Statecraft, and New Directions in International Economic Law**	**Session B2** **(Lecture Theatre 1)** **Tax, Trade, and Investment**
Moderator: Niccolo Ridi Presenters: Xinyue Li	Moderator: Leopoldo Parada Presenters: Yoshihiro Masui

Shaimerden Chikanayev Yolane Labrosse & África Andrés	Doron Narotzki Ruth Wamuyu Maina Hoi Ying Mok

Lunch (12:45–2:00 pm)

2:00–3:30 pm

Session A3 **(Warren Chan Moot Court)** **Export Controls, Supply Chains and Economic Security**	**Session B3** **(Lecture Theatre 1)** **International Taxation**
Moderator: Yueming Yan Presenters: Shweta Kushe Asha Hemrajani Xue Feng & Shuting Wang	Moderator: Jingyi Wang Presenters: Marcia Rossi Yining Yang Raghav Aggarwal Xinran Li

Coffee Break (3:30–3:50 pm)

3:50–5:20 pm

Session A4 **(Warren Chan Moot Court)** **Rebalancing International Investment Governance**	**Session B4** **(Lecture Theatre 1)** **DeFi, Stablecoins, and CBDCs**
Moderator: Martin Jarrett Presenters: Chen Hao Wang Yuxi Shen Zhongqi Jiang & Xueliang Ji	Moderator: Yueming Yan Presenters: Ajit Kaushal Yuxiang Zhou Guanglei Chen

Closing Keynote Address by Prof. Hong Zhao
(Warren Chan Moot Court)

5:30–6:00 pm

Concluding Remarks
(Warren Chan Moot Court)

6:00–6:15 pm

Paper Presentations: Detailed Programme

Session A1 | 9:30–11:00 am (Warren Chan Moot Court)

Border Measures, Climate Governance and Trade–Fiscal Interfaces

Moderator: Anatole Boute

Order	Presenter and institution	Paper title
1	**Lan Wu** Ocean University of China	Carbon Border Adjustments and the Fragmentation of Global Climate Governance: China's Regulatory Response to Extraterritorial Environmental Taxation
2	**Shunqi Yang** City University of Hong Kong	Disclosure as Border: Mandatory Climate Reporting, the Carbon Border Adjustment Mechanism, and the Reconfiguration of Cross-Border Climate Regulation in Hong Kong and Beyond
3	**Tamir Uri Shanan** College of Management Academic Studies, Haim Striks Law Faculty	Cross-Border Tax Implications of Unlawful Tariff Restitution

Session B1 | 9:30–11:00 am (Lecture Theatre 1)

Tax Law Developments and Challenges

Moderator: Noam Noked

Order	Presenter and institution	Paper title
1	**Leopoldo Parada** King's College London	Pillar Two: From Cooperative Coercion to Selective Defection
2	**Brian Galle** UC Berkeley School of Law	Tax Holidays
3	**Yi Zheng** China University of Political Science and Law	The Transformation of Cross-Border E-Commerce Retail Import Taxation: International Comparisons and the Chinese Path
4	**Ruixiang Xu** Peking University School of International Law	Prudential Convergence, Tax Divergence: Stablecoin Regulation in the United States and Hong Kong after 2025

Session C1 | 9:30–11:00 am (Classroom 9)

Fiscal System and Public Contract Disputes in China

Moderator: Shixue Hu

Order	Presenter and institution	Paper title
1	**Wenchi Wei** Tsinghua University	China's Fiscal System: Institutional Background for Government Economic Activities
2	**Tianhao Chen** Tsinghua University	Legislative Frameworks: The Current Status of Chinese Public Contract Legislation and the Common Types of Disputes
3	**Yun Zhao** The University of Hong Kong	Discussant
4	**Jianyu Fu** Northwest University of Political Science and Law	Discussant
5	**Yanxin Ma** South China Normal University	Discussant
6	**Yaowen Xie** China University of Political Science and Law	Discussant

Coffee Break | 11:00–11:15 am

Session A2 | 11:15 am–12:45 pm (Warren Chan Moot Court)

Fragmentation, Economic Statecraft, and New Directions in International Economic Law

Moderator: Niccolo Ridi

Order	Presenter and institution	Paper title
1	**Xinyue Li** East China University of Political Science and Law	A Quantum Worldview for Reimagining International Economic Law: WTO Law as an Example
2	**Shaimerden Chikanayev** The Chinese University of Hong Kong, Faculty of Law	Harmonisation of PPP Laws in Central Asia: Globalisation or Regionalisation?
3	**Yolane Labrosse & África Andrés** The Chinese University of Hong Kong, Faculty of Law	Clean Technology in International Trade Law: Ensuring Energy Supply Security at the Cost of Sustainability

Session B2 | 11:15 am–12:45 pm (Lecture Theatre 1)

Tax, Trade, and Investment

Moderator: Leopoldo Parada

Order	Presenter and institution	Paper title
1	**Yoshihiro Masui** University of Tokyo	Beyond Double Taxation: The Making of the 1970 Japan-Korea Tax Treaty in Historical Context
2	**Doron Narotzki** University of Akron	Tariffs in a Multi-Player Economy
3	**Ruth Wamuyu Maina** Vienna University of Economics and Business	Fiscal Incentives for Foreign Direct Investment: Bridging the Gap between Tax, Trade and Investment Approaches
4	**Hoi Ying Mok**	Evaluating Hong Kong's Patent Box Regime

Session A3 | 2:00–3:30 pm (Warren Chan Moot Court)

Export Controls, Supply Chains and Economic Security

Moderator: Yueming Yan

Order	Presenter and institution	Paper title
1	**Shweta Kushe** Deloitte India	Monetising Market Access: The Rise of Export Controls as Revenue-Sharing Instruments in the AI Economy
2	**Asha Hemrajani** Nanyang Technological University, S. Rajaratnam School of International Studies	Export Controls, Extraterritoriality and ASEAN: Evaluating the US SAFE Chips Act and the Remote Access Security Act
3	**Xue Feng & Shuting Wang** Xi'an Jiaotong University	National Security and Digital Trade under the WTO: Reassessing GATS Article XIV bis in Light of PAFACAA

Session B3 | 2:00–3:30 pm (Lecture Theatre 1)

International Taxation

Moderator: Jingyi Wang

Order	Presenter and institution	Paper title
1	**Marcia Rossi** COPPEAD - Federal University of Rio de Janeiro	Ex Post Governability in Tax Decision-Making
2	**Yining Yang** Peking University, Law School	Tax Treaties in Times of Armed Conflict: Rethinking Suspension and Termination through the Russia-Ukraine War
3	**Raghav Aggarwal** Avocat Global Professionals, Dubai	When War Moves Management: Fiscal Consequences and Treaty Responses to Forced Managerial Mobility
4	**Xinran Li** The Chinese University of Hong Kong, Faculty of Law	The Price of Leaving: A Residence-Based Exit Tax for China

Coffee Break | 3:30–3:50 pm

Session A4 | 3:50–5:20 pm (Warren Chan Moot Court)

Rebalancing International Investment Governance

Moderator: Martin Jarrett

Order	Presenter and institution	Paper title
1	**Chen Hao Wang** The Chinese University of Hong Kong, Faculty of Law	Beyond the Intermediary: Legal Obstacles to Protocol-Level Tax Compliance in Decentralised Crypto-Asset Markets
2	**Yuxi Shen** The Chinese University of Hong Kong	Shield, Shift, or Share? Tax Stabilization Clauses for Distributive Justice
3	**Zhongqi Jiang & Xueliang Ji** Xi'an Jiaotong University, School of Law	Beyond Normative Illusion: A New Legal Anthropological Framework for Optimizing International Investment Mediation

Session B4 | 3:50–5:20 pm (Lecture Theatre 1)

DeFi, Stablecoins, and CBDCs

Moderator: Yueming Yan

Order	Presenter and institution	Paper title
1	**Ajit Kaushal** Amity Law School	Governing Interoperable CBDCs: Private International Law, Monetary Sovereignty and Cross-Border Payments
2	**Yuxiang Zhou** S&P Law Firm	From Digital Currency to Asset Tokenization Unpacking China's Strategic Vision Behind the New RWA Regulations
3	**Guanglei Chen** Shenzhen University	Taxing Decentralized Crypto Assets: Challenges and Solutions

Closing Keynote Address | 5:30–6:00 pm (Warren Chan Moot Court)

Concluding Remarks | 6:00–6:15 pm (Warren Chan Moot Court)