

# Curriculum Vitae of Dr. Nolan Cormac Robert Sharkey

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### **Employment History**

- 2014 Winthrop Professor of Law, **University of Western Australia**
- 2014 Professorial Fellow in Taxation, **University of New South Wales**
- 2012-2013 Associate Professor&Post Graduate Director, **Australian School of Taxation, ASB, University of New South Wales (Atax)**
- 2006-2012 Senior Lecturer & Post Graduate Director, **Australian School of Taxation, Faculty of Law and ASB, University of New South Wales (Atax)**
- 2002-2005 Lecturer in Taxation, **Atax,UNSW**
- 2000-2001 International Tax Consultant, **Sharkey Consulting**, Sydney NSW
- 1994-2000 Taxation Manager, **CPSLeen& Henderson Chartered Accountants**, PerthWA

### **Selected Other Contracted Positions**

- 2014 Examiner – Singapore International Tax, **Chartered Institute of Taxation, UK**
- 2011-2013 Expert witness for **NSW Government** on Chinese taxation
- 2011 Academic examination reviewer,**Institute of Chartered Accountants**
- 2009 Equivalence review of foreign program, **Institute of Chartered Accountants**
- 2008-2013 Examiner-Australian Tax, **Chartered Institute of Taxation, UK**
- 2007-2009 Presenter-Intensive International Tax Courses, **National Tax Service ofKorea**  
(4 day face to face program delivered four times to senior members of the NTSK)
- 2006-2009 Presenter& examiner-Intensive International Tax Courses, **Australian Tax Office**  
(5 day face to face program delivered seven times in different cities)
- 2005 Advisor-Tax Administration Law Drafting, **National People’s Congress of China**
- 2005-2006 Examiner-Taxation, **Institute of Chartered Accountants**
- 2004-2005 Writer-Tax and Financial Reporting Course, **Institute of Chartered Accountants**
- 2003-2004 Presenter-Intensive Tax Enforcement Course, **Australian Tax Office**
- 2002 Advisor-Corporate Tax Law Drafting, **National People’s Congress of China**

### **Academic ExchangePositions, Invitations& Awards**

- 2012-2014 **ARC** Grant Assessor
- 2013 Dean’s List UNSW Law for best performance; Property, Equity and Trusts
- 2013 Dean’s List UNSW Law for best performance; Law of International Organisations
- 2013 First Class Honours awarded by UNSW Law for Juris Doctor
- 2012 **Allens Arthur Robertson** Prize Winner in Law at UNSW
- 2011-2013 Editor, **eJournal of Taxation Research (ABDC A Ranked)**
- 2011 **National University of Taiwan** Cross Straits Tax Conference – key note speaker
- 2010 Visiting Scholar, **Xiamen University**, Department Public Finance
- 2010 Visiting Scholar, **National University of Taiwan**, College of Law
- 2010 Visiting Scholar, **Fengchia University Taiwan**, Public Finance
- 2007 Invited Public Lecturer & Visitor, **Hong KongUniversity**, Law
- 2007 Visiting Scholar, **XiamenUniversity**, Department Public Finance
- 2005 Visiting Scholar,**NationalUniversity of Singapore**, Law
- 2005 Visiting Scholar, **XiamenUniversity**, Department Public Finance
- 2005 Visitor, **Korean Institute of Public Finance**
- 2004 Guest Lecturer on Chinese Taxation, **MacquarieUniversity**, Business Law

2002-2009 Regular Invited Lecturer on Chinese Tax & Business, **UNSW, Chinese Studies**  
2002-2003 Guest Lecturer in Chinese Business, **UNSW, International Business**  
2002 Academic Exchange Visitor, **Chinese Academy of Social Sciences**, Beijing

### **Qualifications**

**Barrister of High Court**, 2013

**Barrister NSW Supreme Court**, 2013

**Admitted to practice as Lawyer of Supreme Court of NSW**, 2013

**University Certificate in Psychology, Derby, UK**2013

**G. Dip Legal Practice ANU**, 2013

**Juris Doctor UNSW, First Class Honours**, Law School, 2012

**G. Dip. Legal UNE**, Law 2011

**PhD UNSW**, Law School, 2010

**BA MurdochUniversity**, Asian Studies, 1999 (including Chinese and study in Hangzhou University, China in 1995)

**M.Tax UNSW**, Atax, 1998

**CA Institute of Chartered Accountants in Australia**, 1998

**BCom MurdochUniversity**, Accounting, 1994

**Tax Agent Tax Agents Board Australia**, 2000

### **Other Qualifications and Courses Completed or In Progress**

2013 LLM, University of London – In Progress Expected 2014

2003 Business Chinese B, UNSW - Distinction

2001 Immigration Law, UNSW – Distinction

2001 Advanced Chinese A1, UNSW – High Distinction

2001 Advanced Chinese A2, UNSW – Distinction

1998 Immigration Law, Deakin University – Distinction

### **Research Interests**

- Equity, trusts, fiduciary duties
- Tax in China, its development and reform
- International tax and double tax agreements
- Social institutions & the efficiency, equity and integrity of institutions of state governance
- Chinese social institutions and business modalities
- The impact of individual state institutional weakness on international systems and regimes
- Governance in China
- Accounting for social institutions

### **Thesis for PhD**

The thesis is a ground breaking work. It considers the impact of social institutions on the efficacy of income tax concepts. This is done in the context of Chinese social institutions. On the basis of this it is concluded that model income tax concepts are unsuited to a Chinese society. It also

considers the global impact of this finding and concludes that model income tax concepts are unsuited as a basis for any emerging international tax regime and system. It made a major contribution to the fields of tax, international tax, sociology, accounting, tax policy, Chinese taxation, Chinese studies, law.

Supervised by Professor Neil Warren (Professor of Economics, Atax) and Professor Hans Hendrichske (Professor of Chinese Political Economy, University of Sydney).

### **Research Projects with funding details**

- 2011-2014 **China Australia Cross border tax impediments.** This is a current ARC Linkage awarded (with Rick Krever and Chris Evans). \$240,000 has been secured between the ARC and industry partners.
- 2011 **Hong Kong Revenue Regime Reform.** This project is with John Taylor, Neil Warren and Bill Butcher as well as Wilson Chow, Richard Cullen and Xu Yan from HKU and commences in May 2011. Hong Kong University has contributed starting funding of HKD60,000 to fund the initial workshop.
- 2011 **Governance in China.** Internal grant from the ASB of \$12,000.
- 2010 **Double Tax Conventions in Asia.** \$10,000 Grant Awarded by UNSW. Work to commence in 2010. Awarded to Nolan Sharkey (CI), R. Deutsch and Kathrin Bain
- 2010 **Fieldwork, Taiwan, Fujian & Ningbo.** This project is being carried out in May and June 2010 by Nolan Sharkey with the assistance of Professor Yangbin of Xiamen University China and Professor Hsieh Yao Chih of Fengchia University, Taichung Taiwan. It will build on earlier fieldwork conducted on China's informal localised governance institutions. Private foundations in Taiwan have provided financial assistance covering Sharkey's accommodation in Taiwan. The Fujian and Zhejiang governments will be providing logistics support in terms of car transport, drivers, interpreters and selected accommodation & meals
- 2005-2007 **Fujian, China Fieldwork.** The project involved discussion with Chinese tax officers and other relevant officials in 12 different cities/ counties in Fujian and neighboring Guangdong over two years. It sought to assess primarily the level of administrative variety to be found in different locations in a prima-facie unitary state. It was funded by a grant of \$7,500 from UNSW and extensive resources from various Chinese tax offices, local governments and bodies. This included the provision of two vehicles, drivers, interpreters, accommodation and meals during the 8 weeks of actual fieldwork. The findings of this project have been partially published but work is ongoing and there is still much unreleased data and scope for further research & publication
- 2005 **Korea.** Grant received from the Australia Korea foundation. Funded work by Sharkey, AP Binh Tran-Nam, AP Neil Warren and Matthew Wallace of Atax. The work involved discussion with the Korean institute of Public Finance and a visit to Korea.

### **Higher Degree Research Supervision**

- 2010 Kathrin Bain –Ph.D. - Double Tax Agreements in ASEAN

- 2010 Mimi Muhammed – Ph.D. – Malaysian tax Audit (Completed)
- 2010 Bruce Rowntree - PhD - Controlled Foreign Companies
- 2012 Stephanie Liu – China in the context of International Law

#### **Book**

Sharkey, N. (editor), (2012) *Taxation in China and ASEAN: Routledge*

#### **Articles in Reviewed Journals and Book Chapters**

1. **Sharkey, N.** (2013) An International Organisation for Tax in SE Asia, ***British Tax Review***
2. **Sharkey, N.** (2012) International Tax as International law and the impact of China, ***British Tax Review***
3. **Sharkey, N.** (2012): Enterprise income Tax in China: Simplicity to Complexity through Institutional in Blazey& Chan (ed) Commercial Law of the PRC **Thompson**
4. **Sharkey, N.** (2012): Default Tax Assessments in different institutional environments: An Australia/ China comparison of Rule of Law implications. In Gee (ed) Constitution and tax China and Taiwan **(NTU Press Taipei)**
5. **Sharkey, N.,** (2012) Greater China and South East Asia: A Taxing Problem?, Chapter in *Tax in China and ASEAN* **Routledge**
6. **Sharkey, N.,** (2012) Considering Different Approaches to Tax Law in China and ASEAN: A Political, Philosophical and Pragmatic Rationale Chapter in *Tax in China and ASEAN Ed. Routledge*
7. **Sharkey, N.,** (2012) Localization of Central Taxation in China Chapter in *Tax in China and ASEAN. Routledge*
8. **Sharkey, N. & K. Bain** (2012) Tax Residence and Regions: Addressing South East Asian Transnationalism through ASEAN Chapter in *Tax in China and ASEAN .Routledge*
9. **Sharkey, N., Grbich and Wong** (2012) Impact of a region's tax systems on the changing world order Chapter in *Tax in China and ASEAN Routledge*
10. **Sharkey, N.,** (2011) 'China's Taxes', in Saunders, R (ed) *International Tax Systems and Planning techniques, Sweet and Maxwell* London
11. **Sharkey, N.,** (2010) 'China's Taxes', in Saunders, R (ed) *International Tax Systems and Planning techniques, Sweet and Maxwell* London
12. **Sharkey, N.,** (2012) China's tax integrity in the context of the emerging international tax system. In ***The Chinese Economy***
13. **Sharkey, N. & Bain K,** (2011) An Australia-Hong Kong DTA: Assessing the costs and benefits; ***eJournal of Tax Research Sydney***
14. **Sharkey, N.,** (2011) Proposed New Controlled Foreign Company regime, ***Bulletin for International Taxation 65, 7***
15. **Sharkey, N.,** (2011) China's tax Treaties and Beneficial ownership ***Bulletin for International Taxation 65, 12***
16. **Sharkey, N.,** (2009) 'The Impact of Social Institutions on Tax Design: Informal entities and the tax unit', ***Australian Taxation Forum*** November 2009
17. **Sharkey, N.,** (2009) 'Informal assets and liabilities and the definition of taxable income', ***Australian Taxation Forum*** November 2009

18. **Sharkey, N.**, (2008) 'The Economic Benefits of the Use of Guanxi and Business Networks in a Jurisdiction with Strong Formal Institutions': Minimisation of Taxation ***eJournal of Tax Research Sydney***
19. **Sharkey, N.**, (2007) 'China's New Enterprise Income Tax Law: Continuity & Change', ***The University of New South Wales Law Journal***, Vol. 30, No. 3, pp 833- 841.
20. **Sharkey, N.**, (2006) 'Tax evasion and administration realities in the Peoples' Republic of China: Some initial findings from discussions with tax officers in Fujian Province', in M. McKerchar, M. Walpole (eds), ***Further Global Challenges in Tax Administration, Fiscal Publications, Birmingham***, pp 175-182.
21. **Sharkey, N.**, (2005) 'China's Income Tax Concept of 'Enterprise' and the Concept of 'Company' – Interaction with the Australia-China Tax Treaty', ***Bulletin for International Fiscal Documentation Amsterdam***, Vol. 59, No 2, pp 157-166.
22. **Sharkey, N** (2004), "Tax Reform in the China Context: The corporate tax unit & Chinese enterprise", ***eJournal of Taxation***2(2)**Sydney**
23. **Sharkey, N and R.L. Deutsch** (2002), "Australia's Capital Gains Tax and Double Taxation Agreements", ***Bulletin for International Fiscal Documentation Amsterdam***56(6), 228-232
24. **Sharkey, N** (2001), "Tax Liabilities on Foreign Investments in China", ***Investment & Taxation Bulletin Australia***5(10), pp. 98-99

#### **Conferences Organised**

**Other Governance: Business Regulation and Tax in China.** Held 10 February 2010 UNSW. It featured presentations by Professors Hans Hendrichske (USyd), Andrew Halkyard (HKU), Natalie Stoianoff (UTS), Yangbin (Xiamen University), Cui Wei (China U. Politics & Law), Deborah Healey (UNSW), Eva Huang (USyd) and Nolan Sharkey

**Tax in China and ASEAN.** Conference organized by N. Sharkey and held at UNSW in July 2009. It featured presentations by Professors Hans Hendrichske (UNSW), Richard Cullen (HKU), Andrew Halkyard (HKU), Stephen Phua (NUS), Bob Deutsch (UNSW), Binh Tran-Nam (UNSW), Maria Dybal (MQU), Sunita Jogaranjunan (UniMelb), David Chaikin (USyd), Margaret MacKerchar (UNSW) as well as myself. It will also result in a book (see below)

**Double Tax Agreements in Asia:** Conference organised jointly with Professor Jefferson Vanderwolk of the Chinese University of Hong Kong and held in Hong Kong in December 2010

#### **Report to Government and Other Articles**

**Sharkey, N., Li, Jinyan. and Baum, Michael.**, (2005), *Commentaries and Recommendations on Drafting the Chinese Basic Tax Law* (Project for the Chinese National People's Congress), June. Special report and draft law submitted to the NPCC, **Beijing**

**Sharkey, N** (2005),中国所得税中企业与公司的概念 ***Taxation Translation Journal/Shenzhen*** 5th edition, 2005

**Sharkey, N** (2002), "Taxation on Foreign Business in China", ***China Connections Australia*** October 2002

### **Conference Papers & Presentations**

**Sharkey, N.**,(2012),Rule of law and taxation Australia and China, Chinese Culture University, Taipei, February

**Sharkey, N.**,(2012),China's DTAs and beneficial ownership, Chinese Culture University, Taipei, February

**Sharkey, N.**,(2011), Default Tax Assessments in different institutional environments, NTU Cross Straits Tax payer Rights Conference April

**Sharkey, N.**,(2011),Double Tax Agreement policy China and Australia, April, Fengjia University

**Sharkey, N & Grbich** (2011), International Anti Avoidance China and Australia, April, Fengjia University

**Sharkey, N.**,(2011),Double Tax Agreements and China, Zhongshan University, May.

**Sharkey, N.& Bain, K**, (2010), "An Australia China DTA?" presented at the "DTAs in East Asia" conference at the Chinese University of Hong Kong on 13 December 2010.

**Sharkey, N.& Bain, K**, (2010), "Jurisdictional Nexus in ASEAN"presented at the "DTAs in East Asia" conference at the Chinese University of Hong Kong on 13 December 2010.

**Sharkey, N.**,(2010), "The Australian Constitution and Taxpayers Rights" at the College of Law, National University of Taiwan, May

**Sharkey, N.**,(2010), "Australian Tax policy in Relation to the Taxation of Foreign Source Income of Residents", at the College of Law, National University of Taiwan, May

**Sharkey, N.**,(2010), "International Tax Reform in Australia" at Fenchia University in Taichung, Taiwan, May

**Sharkey, N.**,(2010), "The Australian Tax System in Comparative perspective: Taiwan" at Fenchia University in Taichung, Taiwan May

"The Australian Constitution and Tax Law Making" at Law Faculty, Xiamen University, China, June

**Sharkey, N.**,(2010), 'Social Variation and Business Regulation' presented at *Other Governance* Conference 10 February 2010 UNSW

**Sharkey, N.**, (2009), 'Tax Arbitrage between Prefectures in China' presented at *Tax in ASEAN and China Conference* 17 July 2009, Atax, UNSW

**Sharkey, N.**, (2009) 'Tax Administration in Informal Institutions' presented at The Chinese Studies Biennale Conference, University of Sydney, July 2009

**Sharkey, N.**, (2008) 'Critical Perspective on China's Enterprise Income Tax', presentation at *China, the New Legal Scene 2008*; presentation for the Faculty of Law, Continuing Legal Education, Sydney.

**Sharkey, N.**, (2007), 'China's New Enterprise Income Tax Law', presented at the University of Hong Kong, Hong Kong, 13 December.

**Sharkey, N.**, (2007), 'De Facto Multijurisdictional Context in a Formally Unitary State', presented at the University of Hong Kong, Hong Kong, 17 December.

**Sharkey, N.**, (2007), 'Tax Administration in China', presented at the Atax Seminar, Atax UNSW, Sydney, 25 May.

**Sharkey, N.**, (2006) 'Tax evasion and administration realities in the Peoples' Republic of China: Some initial findings from discussions with tax officers in FujianProvince', presented at the 7th International Tax Administration Conference, Atax, Sydney, 20-21 April.

**Sharkey, N.**, (2006) 'Guanxi, & business networks in a jurisdiction with strong formal institutions' presented at the Oriental Society of Australia Conference, Sydney, 4-7 December.

**Sharkey, N.**, (2006) 'Taxation and related constraints on commercial activities in China', presentation at *China, the New Legal Scene; Opportunities and Risks*, presentation for the Faculty of Law, Continuing Legal Education, 15 November, Sydney.

**Sharkey, N.**, (2005), 'Business Taxation Including Self-Employment and Tax Base Broadening', presented at the KIPF-Atax International Joint Conference, Seoul, 14 March.

**Sharkey, N.**, (2005) 'China's Double Tax Agreements in an International Context', presented at a seminar at the National University of Singapore, Singapore, March.

**Sharkey, N.**, (2005) 'Basic Tax Constitutional Principles: The Australian Experience and its Relevance to China', presented at the Symposium on China's Basic Tax Law, Beijing, June.

**Sharkey, N.**, (2005), 'Tax Administration and the Rights and Obligations of Taxpayers and the Tax Authority, presented at the Symposium on China's Basic Tax Law, Beijing, June.

**Sharkey, N.**, (2005) 'Tax Administration in South-East China: Summary of Field Work', presented at the Conference on Local Governance in China, Sydney, December.

**Sharkey, N** (2005), "Key Australian Income Tax Concepts" *Australia-Korea Comparative Tax Conference*, SeoulKorea March 2005

**Sharkey, N** (2005), "Practical Taxation Administration in China's Localities" *Workshop with DiShui and GuoShui*, Xiamen and Quanzhou China May 2005

**Sharkey, N** (2004), "Taxing the Income of Private Enterprise in China" *paper presented at the Asian Law Institute Inaugural Conference at the National University of Singapore*, Singapore

**Sharkey, N** (2004), "Reforming China's Income Tax Laws" *Tax Reform in Transitional Economies Symposium*, Atax Sydney August 2004

**Sharkey, N** (2003), "The Efficacy of Western Based Income Tax Laws in China", *Chinese Studies Association of Australia – Biennial Conference, Sydney*

**Sharkey, N** (2003), "Developments in China Taxation", *Towards a Chinese Enterprise Model - Chinese Enterprises and their Institutional Environment2003* UNSW Centre for Chinese Studies, Sydney

**Sharkey, N** (2003), "Income Tax in Australia and China: A Brief Comparison", *Sino-Australian Legal Forum*. UNSW Law, Sydney

**Sharkey, N**(2003), "Taxation", *China Provincial Public Sector Seminar*. UNSW based program for delegation from GuangxiProvince.

**Sharkey, N**(2003), "Anti-Dumping and the WTO – Issues for China". *Seminar provided to delegation of Chinese Trade Union Leaders*. Organised by ATEN (Australian Technical Experts Network), Canberra

**Sharkey, N.and Grbich Y.** (2002), "Business Deductions" the *International Conference on Corporate Income Taxation*, Beijing

**Sharkey, N** (2002), "China, the WTO and the International Tax System", *Forum on Sino-Australian Comparative Research on TaxationSystems*ChineseAcademy of Social Sciences, Beijing



**Sharkey, N** (2002), "Tailoring the Income Tax Unit to Chinese Enterprise: Issues and Challenges", *Towards a Chinese Enterprise Model - Chinese Enterprises and their Institutional Environment* UNSW Centre for Chinese Studies, Sydney

**Sharkey, N** (2002), "International Constraints on National Tax Policy", *International Conference on Corporate Income Taxation*, Beijing

### **Selected Judgments & Works that Cite Sharkey as Authority**

**Richard Krever and Peter Mellor**, (2013), *Trends and Players in Tax Policy: Rust Conference July 2013*. Author Krever is a leading Tax Professor in Australia and internationally. This piece cites several of my publications.

**Richard Cullen**, (2013) Book Review: *Defending Rights in Contemporary China*. Jonathan Benney, *China Quarterly* 214, June 2013. Author is Professor of Law at Hong Kong University. Journal is the leading international journal on Chinese Studies.

**Dongmei Qiu** (2013), The Concept of "Beneficial Ownership" in China's Tax Treaties – The Current State of Play, *Bulletin of International Taxation*, 67. Author is academic at Xiamen University in China.

**Jinyan Li**, (2012), The Great Fiscal Wall of China: Tax Treaties and Their Role in Defining and Defending China's Tax Base, *Bulletin of International Taxation*. Author is Professor of law at Osgoode Law School, York University, Canada.

**Jan J.P de Goede**, (2012) Allocation of taxing Rights from Cross-Border (Indirect) Sale of Shares, *Asia Pacific Tax Bulletin (IBFD)* 18,3. – author is Professor of Tax Law in Poland.

**Leonardo Freitas de Moraes e Castro** (2011), Brazil's Anti Treaty Shopping Measures, *Bulletin of International Taxation* 65,12. author is Professor of Tax Law in Brazil.

**Stoianoff** (2011) The Coming of Age of Enterprise Taxation in China *Journal of Chinese Tax and Policy* 1, 1.

**McKinnon** (2011), HONG KONG AND SHANGHAI PORTS: *Challenges, Opportunities and Global Competitiveness*, *CUHK Working papers June 2011, Hong Kong*.

**She and McKee** (2010) Transfer pricing in China, *Tax Specialist*, 13/4.

**Federal Court of Australia** (2008) in *Virgin Holdings SA v Commissioner of Taxation*

**Federal Court of Australia** (2008) in *Undershaft (No 1) Ltd v Commissioner of Taxation*

**Halkyard, Andrew & Ren, Linghui** (2008), "China's Tax incentive Regimes for direct foreign Investment: An Eassonian Analysis", paper presented at Easson symposium, Queens University Canada

**Warren, Neil** (2008), "Tax Policy Future Shock" Paper presented at the *2008 Economic and Social Outlook Conference*, 27-28 March 2008, Melbourne Institute for Applied Economic and Social Research, University of Melbourne

**Dirkis, Michael** (2008), Selected Aspects of Australia's Emerging "Model" Double Taxation Treaty, *Bulletin for International Fiscal Documentation* Feb 08

**Bender, Philip** (2007), Double tax treaties and the new regime for capital gains taxation of non-residents in *Australian Tax Review* March 07

**Marcarian, J** (2006), Treaty Shopping - the current state of play *Tax Specialist* Vol 9 No. 3 Feb 06

**Johnson, Christopher** (2006), Chinese tax system: identifying planning traps and opportunities *Tax Specialist* Vol 9 No. 3. Feb 06

**Dirkis, M.** (2005), *Is It Australia's?* Book, Australian Tax Research Foundation

**Evans, C & Wallace, M** (2003), Capital Gains Taxation in Australia: Recent Developments Affecting the Corporate Sector *Bulletin for International Fiscal Documentation* August 03

**Salzano, Massimo** (2003), Globalization, complexity and the Holism of the Italian School of Public Finance Working paper 3.135 Giugno

**Grbich, Dr. Y.** (2003), "International Tax: Key Drivers & Policy Context" Paper presented to Thai Judges 2003

**Vogel, Dr. K.** (2002) Tax Treaty Monitor in *Bulletin for International Fiscal Documentation* 56(10), October 2002

**Tran Nam, Dr. B.** (2002), "The Chinese & Australian Tax Systems: A Comparative Overview" *ATAX Discussion Paper Series* No.11

**Dirkis, Michael** (2001), Where we were; Where we are; Where we want to be: a review of Australia's residency rules in *Tax Specialist* Vol 5 No 2 Oct 01

#### **Contracted Technical Review**

**Walpole, M.,** (2006), 'Taxation of Transfers of Technology – Australia ' in *International Guide to Taxation of Transfers of Technology*, IBFD Amsterdam

**Woellner R, Barkoczy S, Murphy S and Evans C** (2006), *Australian Taxation Law*, (Sydney, CCH 17th ed, 2006). International Tax Chapter

#### **Other Academic Written Work**

**Sharkey, N (2004 to 2013), Tax and Investment Regulation in China**, text book equivalent written course materials. Currently intended to be converted into a book tentatively titled "A Critical Guide to the Taxes of China"

#### **Teaching Modes Proficient In:**

- Post-Graduate, Undergraduate and Professional Education
- Small group face-to-face seminars
- Large scale lectures
- Distance/ audio conference seminars
- Intensive one week face to face
- Supervision of extended written pieces

#### **University Subjects Taught**

##### **Atax, UNSW Post-Graduate, Semester Long Subjects**

ATAX0426 Tax and Investment Regulation in China (developed and introduced by Sharkey)

ATAX0437 Double Tax Agreements

ATAX0408 International Anti-Avoidance

ATAX0420 Principles of Australian International Taxation

ATAX0428 International Tax Design and Structure (Policy and issues in international tax design)

ATAX0404 Asia-Pacific Tax Regimes (includes Singapore, HK and the USA)

ATAX0100 Principles of Australian Taxation

ATAX0405 Taxation of Trusts

***Atax, UNSW Under-Graduate, Semester Long Subjects***

ATAX0001 Basic Tax law and Process

ATAX0017 Tax Accounting Systems

***School of International Business, UNSW Post-Graduate, Semester Long Subjects***

IBUS5606 Chinese Business & Management

***School of International Business, UNSW Under-Graduate, Semester Long Subjects***

IBUS2105 Chinese Business Enterprise

**Major Teaching Innovations at Atax**

Development and introduction of course on China's tax system. One of the first in the English speaking world

Development of Master of International Taxation (together with Deutsch and Wallace)

Trialing of Elluminate software leading to its adoption for class delivery by Atax in 2010

**Languages other than Native English in order of Proficiency**

Mandarin Chinese – Working spoken and literacy (Studied since 1992)

Irish Gaelic – Basic working spoken and literacy

Afrikaans (Cape Dutch) – Basic conversational and literacy

Min Nan Chinese – Rudimentary