



Melbourne Law School



## TAX GROUP SEMINAR

### “Using New Zealand Trusts to Escape Other Countries' Taxes”

Professor Michael Littlewood

*University of Auckland Law School*

**Thursday 7<sup>th</sup> September**

**6.00pm – 7.30pm**

Room 920 Level 9

Melbourne Law School

185 Pelham Street, Carlton

#### **Program**

6.00pm: Refreshments and Networking

6.30pm - 7.30pm: Seminar



**Abstract:** In recent years numerous foreigners (including some Australians, a Malaysian playboy billionaire, a Maltese politician, and the manager of an English premier league football club) have set up trusts in New Zealand. This would appear to have enabled them to escape tax in their home country and perhaps also to conceal the proceeds of crime. In 2017 the government amended the law with a view to preventing such abuses, but what happened to the trusts already established and the hundreds of billions of dollars' worth of assets they held remains unclear.

**Speaker:** Michael Littlewood is a Professor in the Faculty of Law at the University of Auckland. He is a New Zealander but has spent many years in Hong Kong. He has degrees in law and politics from the University of Auckland and a doctorate in tax law from the University of Hong Kong. He is admitted as a barrister and solicitor in New Zealand, as a solicitor in England and Wales and as a solicitor in Hong Kong. He is an authority on New Zealand tax law, Hong Kong tax law, tax policy and tax history. Much of his work has been in the fields of tax planning, tax avoidance and international tax. His work has been published and cited in leading journals in New Zealand, the US, the UK, Australia and Hong Kong. He is a fulltime academic but has also from time to time provided advice to business interests and to the governments of several countries.