## School of Law

## **Research Seminars Autumn Series 2015**



The School of Law Research Seminar Series Presents:

Day: Wednesday, 18 March 2015

Time: 11:30am – 12:30pm

Venue: Moot Court, Building EO, Parramatta South Campus

Co-ordinator: Dr Masudul Haque — <u>a.haque@uws.edu.au</u>

Multinational Enterprise Structuring from a Pedagogic Perspective

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**Bio:** Emeritus Professor of Law, Southern Methodist University; B.B.A. (Accounting), University of Iowa; J.D., University of Iowa; LL. M. (in Taxation), New York University. Teaching appointments at University of Otago, University of New South Wales, University of Konstanz (Germany), University of Alabama, Southern Methodist University, Georgetown University

## Abstract:

An overview discussion of the complex structures employed by multinational enterprises ("MNEs") to minimize world-wide taxation and maximize the non-tax benefits of using various subsidiary entities. This presentation is intended to be suitable for those who are not necessarily tax-oriented. Recent developments within the European Union have shed light on the practices of some MNEs and the surprising practices of some member states of the EU. Many MNEs have achieved very favorable results from these structures, which (1) invoke diverse private law subjects, (2) raise intriguing public law policy issues, and (3) remind us of the many competencies required of our students when they enter the profession.