

Qualifications

PhD UNSW, Mtax UNSW, CA, Bcom, BA (Asian Studies), Murdoch

Biography

Dr Nolan Sharkey's work experience includes seven years as a tax consultant in the private sector prior to becoming a full time academic with UNSW in 2002. He continues to give periodic tax technical advice, particularly to government bodies, on international tax and China's taxes. He has consulted to and advised the NSW government, the Institute of Chartered Accountants (ICAA), the Australian Tax Office, the Chinese National People's Congress and China's State Administration of Taxation amongst others. He is the China Associate for the ITSAPT Association in the UK and has acted as examiner for both ICAA and the Chartered Institute of Taxation in the UK. Nolan has been a visiting scholar at the National University of Singapore, the National University of Taiwan, Xiamen University (China), Hong Kong University and Fengjia University (Taiwan).

Nolan teaches international tax, Chinese tax, double tax agreements and the taxation of trusts. His course on China's domestic tax law and context was introduced in 2004 and has been run successfully since then. Beyond tax, he has also lectured in Chinese business.

Nolan's current research interests are in the recognition of rights created through social institutions in equity and common law and the implications this has on income tax. He is also interested in the impact of social institutions on government, education and creativity and how this impacts comparative economic success in China, Singapore, Taiwan, Hong Kong, Ireland and Australia. Nolan is currently finalising his Juris Doctor degree at UNSW where he won the Allens Arthur Robertson Prize for best performance in his year in 2011.

Achievements

Nolan has played a key role on several international initiatives involving China. He has been actively involved in China's income tax law development and advised the National People's Congress and other important governing bodies in China. Nolan has been involved in drafting tax law in China dealing with both income tax and

fundamental policy issues. He has conducted significant field-work in China and had in depth discussion with tax officers at various levels of the governmental hierarchy.

Nolan has been invited to present public lectures and seminars at Hong Kong University as well as various Australian Universities and bodies. Nolan has also played a key role in the professional development of the Australian Taxation Office through the provision of multiple in depth intensive training courses on international tax and compliance issues.

Professional memberships

Institute of Chartered Accountants in Australia (ICAA)
International Tax Planning Association (ITPA - UK)
International Tax Systems and Planning Techniques Association
(ITSPTA - UK)
ARC Asia Pacific Futures Network
Australia China Business Council
Tax Agent

Research Interests

International tax
Double tax agreements
Taxation in China
Social institutions and tax
Cultural perspectives on tax
Chinese enterprise structure

Research grants

2012, ARC Linkage \$240,000 – China Australia Cross Border tax Issues
2011, China fieldwork – Administrative Decision Making
2010, Double Tax Agreements in East Asia
2007, China Fieldwork – Tax Assessment Techniques
2005, Korea Institute of Public Finance Links

ASB Profile: <http://www.asb.unsw.edu.au/schools/Pages/NolanSharkey.aspx>

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