



Dr Yiu Yu Butt

Curriculum Vitae

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## 1. Education

### Ph.D. in Law

*The University of Exeter, Exeter Law School, United Kingdom, Full Time.*

- Ph.D. thesis supervisor and examiners:

***Prof Chantal Stebbings***

Emeritus Professor of Law and Legal History, the University of Exeter.

Connection: Ph.D. thesis supervisor.

***Prof Rob Merkin, King's Counsel***

Former Lloyd's Professor of Commercial Law, the University of Exeter.

Connection: Ph.D. internal examiner.

***Prof Ann Mumford***

Professor of Taxation Law, King's College, the University of London.

Connection: Ph.D. external examiner.

- The Fox Family Prize for the Best Ph.D. in Law was awarded. The recognition was conferred by the University of Exeter Law School based on the merit of the submitted thesis and overall performance as gauged by the selection committee, the supervisor's comments, the internal as well as the external examiners' reports.

### Master of Taxation

*The University of Melbourne, Melbourne Law School, Australia, Full Time.*

### Bachelor of Accountancy

*Nanyang Technological University, Nanyang Business School, Singapore, Full Time.*

### Military Service

*Singapore Armed Forces, Republic of Singapore, Full Time.*

- Completed 2½ years of military training and service as a combat infantry non-commissioned officer.

## **2. Professional Experience**

### **Senior Lecturer (Present)**

*The Chinese University of Hong Kong (CUHK), School of Accountancy, Faculty of Business Administration, Full-Time.*

#### Experience

- Taught taxation and related subjects to CUHK's undergraduate as well as graduate students who mainly came from its BBA in Professional Accountancy and Master of Accountancy programmes.

#### Accomplishments

- Recipient of the 2022/2023 CUHK, Faculty of Business Administration, Faculty Teaching Merit Award
- Recipient of the 2021/2022 CUHK, Faculty of Business Administration, Faculty Teaching Merit Award.
- Recipient of the 2018/2019 CUHK, Faculty of Business Administration, Faculty Teaching Merit Award.

### **Entrepreneur**

*Hong Kong Bicycle Ltd, Full-Time.*

#### Experience

- Established the Hong Kong Bicycle Ltd (the company) to distribute, retail and manufacture high-end bicycles and related products in Hong Kong and China with the conviction to face the challenges as well as to ride on the triumphs of being my own boss.
- Commenced operation as a one-man company and travelled extensively for trade shows and training on high-end bicycle set up and repair.
- Set up a three thousand square feet retail shop in downtown Hong Kong. Attained extensive experience in estate selection and management as well as shop design.
- Nurtured the company into a reputable bicycle hub and established a team of employees with diverse credentials ranging from marketing, information technology, administrative and technical backgrounds to ensure sustainability of the company under tough market competition.
- Accountable for sales, distributor relationships, quality of technical services provided and liaison with manufacturing to ensure coordinated effort to meet budgeted and sales expectations.
- Developed as well as monitored the company's accounting, point of sales and internal control system. Regularly performed analyses of sales figures, sales cost and return on investment to steer the company along a strong growth path.

#### Accomplishments

- Generated yearly net profit equivalent to more than 100% of the capital investment within two years from the business commencement date.
- Expanded sales network from the initial single location in Hong Kong to many novel geographical regions in China including Macau, Chengdu, Kunming and Urumqi in Xinjiang, as well as Huhehot in Inner Mongolia.

### **Lecturer**

*The University of Hong Kong (HKU), Business School, Faculty of Business and Economics, Full-Time.*

#### Experience

- Appointed as subject leader and taught Hong Kong Taxation as well as Auditing to the HKU's undergraduate students who mainly came from its BBA(Acc&Fin), BBA(Law) & LLB and BEcon&Fin programmes. The class strength was usually more than 150 students per semester. Prepared original lecture notes and PowerPoint presentations. Conducted interesting and yet effective lectures that were well received by the students. This was consistently reflected by students' evaluations to indicate the lectures were delivered with passion, good communication and presentation skills.
- Credited for instrumental role as the first facilitator and coordinator for the HKU School of Business's Professional Preparation Programme.

### Accomplishments

- Received Letters of Commendation issued by the HKU Director of School of Business, Faculty of Business and Economics on various occasions in respect of the courses delivered; they were rated by the students in the top 30% of courses (of approximately 50 subjects offered by the school each semester) in terms of lecturer's effectiveness and course design.
- Recipient of the 2004/2005 Outstanding Teaching Award by the HKU's Faculty of Business and Economics in recognition of excellent teaching, relentless involvement in curriculum design and services provided to the faculty as well as the accounting profession.
- Recipient of 2005/2006 Outstanding Teaching Award by the HKU's School of Professional and Continuing Education in recognition of excellent involvement in coaching working adults who wished to gain or update accounting and tax knowledge during seminars conducted after office hours.

## **Tax Manager**

### ***KPMG Singapore and Hong Kong, Full-Time.***

#### Experience

- Acquired knowledge of state-of-the-art audit and tax practices and procedures followed by KPMG.
- Took a sabbatical opportunity to sharpen international tax skills at the University of Melbourne.
- Experienced in serving reputable local companies in Singapore and Hong Kong as well as multinational clients investing in the respective localities, in matters pertaining to taxation.
- Provided tax management services for corporate clients in all facets of tax engagement, including client briefings and discussions, delegation of assignments, staff motivation, formulation of correspondence to the tax departments, preparation of tax compliance as well as advisory work and client relationship maintenance.

#### Accomplishment

Achieved fast track promotion within three-and-a-half years of hire from graduate assistant to become a tax manager at KPMG.

## **3. Professional Membership**

### **Chartered Accountant**

#### ***Institute of Singapore Chartered Accountants.***

### **Full Member**

#### ***The Royal Historical Society.***

## **4. Research and Teaching Interest**

### **Research Interest**

- Historical doctrinal investigation of the evolution of tax laws involving Britain and its former colonies such as Hong Kong and Singapore to explain why the laws were as they were. Exploring the historical development of the tax laws in Hong Kong by non-doctrinal eclectic analysis to focus on the nexus between changes in the tax laws and the financial imperatives, social, economic and political forces that shaped the laws. The future path of tax laws is indicated in the light of the historical background, present circumstances and foreseen contexts.

### **Teaching Interest**

- Taxation in Common Law Jurisdictions.
- Hong Kong Taxation.
- China Taxation.
- International Taxation.
- Legal Research Methods for Taxation.

- Tax Philosophy.
- Tax Policy.

## 5. Courses Taught

### Courses taught at CUHK – CUHK School of Accountancy, Faculty of Business Administration

- ACCT 3161 – **Taxation**. (Undergraduate)
- ACCT 4261 – **Taxes and Business Strategy**. (Undergraduate)
- ACCT 4262 – **China Taxation**. (Undergraduate)
- ACCT 4263 – **International Taxation**. (Undergraduate)
- ACCT 4001 – **Capstone Project: Business Ethics and Entrepreneurship**. (Undergraduate)
- ACCT 5160 – **Taxation and Tax Planning**. (Postgraduate)
- ACCT 6160 – **Taxation in China**. (Postgraduate)
- ACCT 6161 – **International Taxation Planning and Management**. (Postgraduate)

### Courses taught at HKU – HKU Business School, Faculty of Business and Economics

- BUSI 0006 – **Hong Kong Auditing**. (Undergraduate)
- BUSI 0018 – **Hong Kong Taxation**. (Undergraduate)
- BUSI 0085 – **Advanced Topics in Taxation**. (Undergraduate)
- BUSI 1002 – **Introduction to Accounting**. (Undergraduate)

## 6. Awards and Honours

- 2022/2023 CUHK, Faculty of Business Administration, **Faculty Teaching Merit Award**.
- 2021/2022 CUHK, Faculty of Business Administration, **Faculty Teaching Merit Award**.
- 2018/2019 CUHK, Faculty of Business Administration, **Faculty Teaching Merit Award**.
- 2004/2005 HKU, Faculty of Business and Economics, **Outstanding Teaching Award**.
- 2005/2006 HKU, School of Professional and Continuing Education, **Outstanding Teaching Award**.

## 7. University Internal Services

### CUHK

- Associate Director, **Professional Accountancy Programme (PACC)**. (August 2021 to present)
- Chairman, **PACC Staff-Student Consultation Committee**. (August 2021 to present)
- Chairman, **PACC Student Affairs Committee**. (August 2021 to Sept 2021)
- Member, **School of Accountancy Assessment Panel**. (August 2021 to present)
- Member, **PACC Staff-Student Consultation Committee**. (August 2018 to July 2021)
- Member, **PACC Student Affairs Committee**. (August 2018 to present)
- Member, **PACC Programme Committee**. (August 2018 to present)
- Subject Coordinator, **Taxation Subject Coordinator**. (August 2018 to present)
- Internships Coordinator, **PACC Student Internships Coordinator**. (August 2021 to present)
- Coordinator, **Multi-Teacher Course administrator for the course ACCT 3161**. (August 2018 to present)
- Student advisor, **PACC Year 1 and Year 2 Students**. (August 2018 to present)
- Student advisor, **Master of Accountancy Students**. (August 2018 to present)
- Member, **Faculty of Business Administration Committee on Undergraduate Studies in Business**. (August 2021 to present)
- Coach, **Various local and national intervarsity tax debate and case championships**. (August 2018 to present)

## HKU

- Member, *Board of Faculty of Business and Economics*. (2000 – 2007)
- Facilitator, *Professional Preparation Programme*, the HKU Bachelor of Business Administration (Accounting and Finance) program. (2005 – 2007)
- Recruiter and interviewer, *Demonstrators and Teaching Assistants Selection*, the HKU Bachelor of Business Administration (Accounting and Finance) program. (2006 – 2007)
- Member, *Faculty Review Committee, Bachelor of Accounting*; the bachelor's degree was awarded by the HKU Faculty of Business and Economics Business School in collaboration with the HKU School of Professional and Continuing Education. Faculty members from the HKU Business school were appointed to several related committees to ensure the quality of the programme's teaching and administration. (2002 – 2006)
- Member, *Board of Examiners – Bachelor of Accounting*. (2002 – 2006)
- Member, *Academic Committee – Bachelor of Accounting*. (2002 – 2006)

## 8. External Services to the Accounting Profession and Community

### Hong Kong Government Board of Review (Inland Revenue Ordinance)

- Member, *Board of Review*. (January 2021 – present)  
The Board of Review (Inland Revenue Ordinance) is an independent statutory body constituted under the Inland Revenue Ordinance (Cap 112) to hear and determine tax appeals.

### Hong Kong Government Resolution Compensation Tribunal

- Member, *Resolution Compensation Tribunal*. (April 2024 – present)

### Hong Kong Institute of Certified Public Accountants (HKICPA)

- Member, *Moderation Sub-group for the HKICPA Aptitude Test (Hong Kong Taxation)*. (2022 – present)
- Member, *Moderation Sub-group for the HKICPA Aptitude Test (Hong Kong Taxation)*. (2005 – 2010)

### Hong Kong Institute of Accredited Accounting Technicians (HKIAAT)

- Member, *Moderation Sub-group for the HKIAAT Examinations (Principles of Taxation)*. (2015 – 2019)
- Member, *Examinations and Accreditation Committee*. (2009 – 2014)
- Chairman, *Moderation Sub-group for the HKIAAT Examinations (Principles of Taxation)*. (2009 – 2014)
- Member, *Examinations Committee*. (2005 – 2009)
- Member, *Accreditation & Qualification Committee*. (2005 – 2009)

### Sacred Heart Canossian College of Commerce

- Director, *Board of Directors and Finance Committee*. (2009 – 2013)

### Po Leung Kuk Community College

- Member, *Academic Committee – Higher Diploma in Business*. (2008 – 2017)

### The University of Hong Kong School of Professional and Continuing Education

- Member, *Academic Committee – Advanced Professional Diploma in Financial Planning*. (2002 – 2021)
- Member, *Board of Examiners – Advanced Professional Diploma in Financial Planning*. (2002 – 2021)
- External Examiner, *Diploma in Applied Business Administration*. (2013 – 2016)
- External Examiner, *Advanced Diploma in Accounting*. (2010 – 2016)
- Member, *Academic Committee – Advanced Diploma in Accounting*. (2002 – 2016)
- Member, *Board of Examiners – Advanced Diploma in Accounting*. (2002 – 2006)

## 9. Most Recent Publication

Butt Y Y and Ho P, 'The Changing Role of Hong Kong Taxation in Fiscal Policy in the Last Thirty Years and its Prospective Future' (2021) 25(1) *Asia-Pacific Journal of Taxation*, 19.

## 10. Work References

### KPMG Singapore

#### ***Ms Kwee Lian Gan***

Former Tax Partner, Head of Tax Planning & Compliance.

Connection: Direct supervisor.

#### ***Mr Leonard Ong***

Tax Partner.

Connection: Direct supervisor.

### KPMG Hong Kong

#### ***Mrs Ayesha M. Lau, BBS, JP***

Former Managing Partner.

Connection: Direct supervisor.

#### ***Mr Patrick Ho***

Former Tax Director.

Connection: Direct supervisor.

### The University of Hong Kong

#### ***Prof Amy Lau***

Former Chair of Accounting, Director of School of Business, Director of Executive Education.

Connection: Direct supervisor.

#### ***Prof Patrick Y. K. Chau***

Former Director of School of Business, Padma and Hari Harilela Professor in Strategic Information Management, Chang Jiang Scholar, Qiushi Chair Professor.

Connection: Direct supervisor.

### Hong Kong Bicycle Ltd

#### ***Mr Chung Yam Hung, JP***

Hong Kong Olympic Cyclist, Former Chairman of the Hong Kong Elite Athletes Association, Hong Kong Spirit Ambassador.

Connection: Customer and mentor.

#### ***Mr Nicholas C. T. Chan***

Deputy Director of Administration, Chief Secretary for Administration's Office for the Government of the Hong Kong Special Administrative Region.

Connection: Customer. Hong Kong Bicycle Ltd, under my leadership, was a strong supporter of the government's Youth Employment and Training Programme administered by Mr Chan, while he was the Assistant Commissioner of the Hong Kong Labour Department.