



# **A Financial Centre for Two Empires: Hong Kong's Corporate, Securities and Tax Laws in its Transition from Britain to China (International Corporate Law and Financial Market Regulation)**

*David C. Donald*

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This is a case study of legal transplant, economic development, cultural adaptation and political integration. Hong Kong's journey from British entrepôt to China's international financial centre is one of the most interesting legal stories of our time. But Hong Kong's future is even more interesting: will this region with British-origin institutions survive full integration into China and become its permanent international financial centre? Does Hong Kong have the legal infrastructure to compete effectively with Shanghai and Singapore, and even New York and London? A Financial Centre for Two Empires presents Hong Kong's story, examines its corporate economy and securities market, assesses its corporate, securities and tax laws for doctrinal soundness and appropriate remedies, and evaluates the quality of their enforcement empirically. It closes with a view of Hong Kong from the perspective of developments in Beijing and Shanghai, including an examination of the important political dimension.

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