



We are glad to announce the opening of the *International Tax Law Summer School* (12th session), sponsored by WTS and organized by the Law Faculty of Xiamen University, from 7 to 12 July 2025.

Since 2013, it has been held nine times and has been well received by tax practitioners, teachers and students.

This year, it will continue to invite speakers from the Vienna University of Economics and Business and the International Tax Law Centre of Xiamen University.

Lecturers

The lecturers will include researchers such as Kristof Boel, Giuseppe Moramarco, Dominic Krenn and Stefan Pregesbauer from the Vienna University, Professor Yansheng Zhu and Professor Dongmei Qiu from Xiamen University.

Topics

The course is taught in English and includes the following topics:

- 1.The structure, interpretation and application of international tax treaties;
- 2.Rules for allocating taxing rights under international tax treaties;
- 3.Relationship between tax treaties and domestic tax law;
- 4.Analysis of abuse of tax treaties and anti-avoidance rules;
- 5.International tax rule changes in response to the digital economy;
- 6.Latest case analysis on business profits and permanent establishment;
- 7.New case analysis on international taxation of dividends, interest, and royalties;
- 8.Concept of beneficial ownership and its latest case analysis;
- 9.New case analysis on software income under tax treaties;
- 10.Transfer pricing issues related to intangible assets;
- 11.Secondary adjustment issues related to transfer pricing;
- 12.Conflicts in identification and allocation rules and their countermeasures;
- 13.Case analysis on international taxation of employment income and pensions;
- 14.Case analysis on methods for eliminating double taxation;
- 15.Analysis of non-discriminatory treatment provisions in tax treaties;
- 16.International developments in tax administration cooperation;
- 17.International developments in dispute resolution methods.

Schedule arrangement

Registration deadline : 20 June 2025

Registration date : 6 July 2025 (course materials available upon registration)

Opening ceremony : 8:00 am, 7 July 2025

Course schedule : 9:00 am to 5:30 pm, 7 - 11 July 2025

Exam time : 9:00 am to 12:30 am, 12 July 2025

Registration requirements

The enrollment is limited to 80 registrants who meet the following requirements:

1. Being proficient in English (passing Level Six of the National English Proficiency Test, or possessing English certificates such as IELTS or TOEFL).
2. Having studied international tax laws, or having tax practice experience.
3. Having never attended the said summer school or similar programs.
4. Priority will be given to master's or doctoral degree students specializing in tax laws or those who have published papers on tax laws.

Assessment, graduation and rewards

There will be an examination for graduation assessment. Students who have attended all courses and lectures will be awarded a graduation certificate, a certificate of assessment pass or an outstanding performance certificate jointly issued by the Vienna University of Economics and Business and the International Tax Law Research Center of Xiamen University, based on the examination result.

What's more - domestic students with highest examination score will receive a scholarship provided by WTS China, which funds a three-month visit to Vienna University of Economics and Business and the International Tax Law Center for academic exchange and study.

Fees and subsidies

Tuition Fees (including material fees)

- Full-time university students : Free
- Full-time university teachers : RMB 1,000
- Other students : RMB 2,000

Registrants will bear their own transportation, accommodation, and other expenses.

Subsidies will be available to the following attendees:

- Domestic students from cities outside Xiamen : RMB 50 / person / day
- Overseas students : RMB 100 / person / day

1. Registration method

Applicants are requested to submit the completed "Application Form" enclosed below, CV, photo (25x35 mm), English proficiency certification, transcripts, and published papers via the following methods:

- a) By email to intertaxlaw@163.com in compressed format, captioned as "2025 Xiamen University International Tax Law Summer School Registration - Name". Students interested to study at the Vienna University should send their CV in English; or
- b) By mail courier to:

Recipient: Professor Qinghui Cai,

Address : Department of Tax Law, Law Faculty, Xiamen University, Siming District, Xiamen, Fujian Province, 361005

2. Registration deadline

- a) The registration deadline is 20 June 2025.
- b) The final list of admitted students will be announced on the "CITACT-XMU" WeChat public account starting from 25 June 2025, and the admitted students will be notified by email. After the admission list is announced, a WeChat group for the summer school students will be formed to facilitate communication and notification of subsequent matters.
- c) Any enquiry can be directed to the following student assistants.

- | | |
|-----------------|---------------------|
| 1) Mingjun Li | 2206763108@qq.com |
| 2) Hao Lin | gzzhyyx2024@163.com |
| 3) Dunyang Chen | 1138595768@qq.com |
| 4) Lezu Yao | yaolezu@126.com |
| 5) Lu Zhang | 1297621993@qq.com |
| 6) Bin Li | 390267260@qq.com |

Click the 'Download' button below to obtain the registration method and application form.

[Download](#)

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