

## Internship Summary at WTS China

Evelyn Li (Internship Duration: 12 Jan. – 13 Feb. 2026)

As a student majoring in Accounting, I embarked on my internship at WTS China with the objective of integrating theoretical knowledge of finance and taxation with practical application. During the internship, I engaged in-depth in three core work areas, namely tax research, document translation and internal training, and devoted myself to all tasks with a rigorous professional attitude. This experience not only enabled me to gradually master the practical operational skills related to finance and taxation consulting, but also brought a remarkable improvement to my professional capabilities as well as my way of thinking and perspective. In the meantime, I have developed a much deeper understanding of the interconnections between cross-border fiscal and tax services, relevant policies and industrial development.

### Tax research ✓

Tax research constituted the core of my internship work. Centering on various high-frequency and complex finance and taxation issues in practice, I conducted systematic research and analysis. My work covered a full spectrum of topics, ranging from sorting out the applicable provisions of Value-Added Tax (VAT) and corporate income tax, as well as relevant preferential and tax exemption policies, for domestic representative offices of overseas enterprises that receive government subsidies within China, to verifying the specific VAT deduction rules and compliance requirements for domestic passenger transportation services; from analyzing the tax implications and procedural requirements for German enterprises renting bonded warehouses in Shanghai, to clarifying the division of responsibilities and key risk points regarding the withholding and remittance of stamp duty by overseas enterprises; from organizing the policy requirements, processing procedures and document preparation details for individuals providing labor services to apply for the issuance of VAT invoices on their behalf at tax authorities, to following up on the updates to the individual income tax system for foreign nationals dispatched to work in China, with a focused research on matters pertaining to information declaration and compliance adjustments. Each tax research task required the integration of policy accuracy and practical applicability. Therefore, in my work, I continuously consulted official Chinese and English regulatory documents, sorted out the policy context and implementation guidelines, and compiled research and analysis summaries. This process not only further enriched my reserve of professional knowledge in finance and taxation, but also taught me to interpret policies from the perspective of corporate operation and business practice, accurately identify the fiscal and tax pain points and corresponding solutions in various business scenarios, and cultivate rigorous capabilities in policy research and logical analysis.



**Document translation** ✓

While conducting tax research, I also took on document translation work in parallel, which fully tempered and enhanced my proficiency in applying professional English. During this period, I mainly completed the bilingual translation of various materials including audit reports, cross-border business contracts and industry newsletters. The translation of audit reports required an accurate delivery of the details of financial and tax disclosures; the translation of contracts focused on tax-related obligations and clauses on the allocation of risks between the two parties; and the translation of newsletters demanded the localized expression of industry trends and policy analyses. All such professional documents impose extremely high requirements on the preciseness of fiscal and tax terminology and business expressions. I strived to ensure that the translated content not only complies with the requirements of fiscal and tax compliance, but also achieves a smooth conversion between the two languages, avoiding information distortion caused by terminological discrepancies or cultural differences. This experience has allowed me to accumulate a large vocabulary of professional English in finance and taxation, further optimize my expressiveness in professional document writing, and foster a strong attention to details and a rigorous work attitude.

**Weekly internal training** ✓

In addition, I actively participated in the internal training activities of the company and completed the preparation and delivery of a training session themed Analysis of the Nexperia Incident and China's Export Control Policies. In the process, I sorted out the background and development context of the Nexperia Incident, conducted an in-depth study on the evolution of China's export control policies, and analyzed the far-reaching impacts of such policies on cross-border fiscal and tax planning and supply chain compliance. To ensure the quality of the training session, I integrated policy research with case analysis in a cohesive manner and learned to communicate complex regulatory policies and finance and taxation-related knowledge in a clear and accessible way. This process not only gave me a more comprehensive understanding of the correlations between finance and taxation, trade and regulation, but also broke my previous stereotyped perception that finance and taxation work is limited to policy interpretation. I came to realize that finance and taxation consulting work requires taking a foothold in macro policy trends and making comprehensive judgments in combination with the actual business operations of enterprises.

This internship at WTS China has been a pivotal step in my transition from a learner of theoretical finance and taxation knowledge to a solver of practical problems. I honed my ability to interpret policies and conduct logical analysis through tax research, polished my professional English proficiency and attention to detail through document translation, and broadened my macro perspective and comprehensive analysis capabilities through internal training. Every task has made me truly appreciate the professionalism and complexity of finance and taxation consulting work, and also made me recognize the importance of a solid professional foundation, a rigorous work attitude and an open way of thinking and perspective for engaging in such work. The practical experience accumulated, professional capabilities cultivated and thinking modes formed during this internship have all become a precious foundation for my future professional development. Going forward, I will continue to delve deeper into professional knowledge of finance and taxation, make up for my shortcomings in professional skills, and transform what I have learned and realized during the internship into professional competitiveness. I will steadily move forward toward the goal of becoming a high-caliber finance and taxation professional, tackle various practical finance and taxation issues with more solid capabilities, and keep learning and growing in the professional field.