



We are glad to announce the opening of the International Tax Law Summer School (13th session), sponsored by WTS and organized by the Law Faculty of Xiamen University, from 6 to 11 July 2026.

Since 2013, it has been held twelve 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.

Lectures

The lecturers will include researchers such as Timoleon Angelos Christodouloupoulos, Maximilian Pfluger, Vitor Manuel Franciulli de Lima Castro and Siddharth Jain 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:

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| 1. Structure, Interpretation, and Application of International Tax Treaties | Dividends, Interest, and Royalties |
| 2. Rules on the Allocation of Taxing Rights under International Tax Treaties | 10. Recent Case Studies on International Taxation of Immovable Property and Capital Gains |
| 3. Relationship between Tax Treaties and Domestic Tax Laws | 11. Conflicts in Identification and Allocation Rules: Challenges and Solutions |
| 4. Significance and Function of Tax Treaty Models (OECD and UN) | 12. Recent Case Studies on International Taxation of Employment Income and Pensions |
| 5. Analysis of Treaty Abuse and Domestic & International Anti-Avoidance Rules | 13. Recent Case Studies on Methods for Eliminating Double Taxation |
| 6. Basic Rules on Business Profits and Permanent Establishments (PEs), including Case Studies on Remote Work, Digital Nomads, and Other Scenarios that May Constitute a PE | 14. Analysis of the Non-Discrimination Clause in Tax Treaties |
| 7. General and Special Rules on Transfer Pricing, with Relevant Case Studies | 15. Recent International Developments in Tax Cooperation and Administration (including Exchange of Information) |
| 8. Analysis of the Two-Pillar Solution and Global Minimum Tax Rules (Pillar Two/GloBE) | 16. Recent International Developments in Dispute Resolution Mechanisms (including Mutual Agreement Procedure and Arbitration) |
| 9. Recent Case Studies on International Taxation of | 17. Recent Developments on the UN Framework Convention on International Tax Cooperation |

Schedule arrangement

Registration deadline: 20 June, 2026

Registration date: 5 July 2026 (course materials available upon registration)

Opening ceremony: 8:00 am, 6 July 2026

Course schedule: 9:00 am to 5:30 pm, 6 - 10 July 2026

Exam time: 9:00 am to 12:30 am, 11 July 2026

Registration requirements

The enrollment is limited to 100 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 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

Registration and application form

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 "2026 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 2026.

b) The final list of admitted students will be announced on the "CITACT-XMU" WeChat public account starting from 25 June 2026, 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.

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| 1) Fei Li | if21003@163.com |
| 2) Yan Lan | 18760267863@163.com |
| 3) Huajing Guo | niaohou7@163.com |
| 4) Yuqin Jiang | elia_2025@foxmail.com |
| 5) Zixuan Wu | 2637370129@qq.com |
| 6) Chunxiang Yan | 99537776@qq.com |
| 7) Fenglin Zheng | florencez2003@163.com |

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



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