

Internship experience

David Zhu (6 May - 5 Aug. 2026)

During my internship at WTS China, I consistently focused on enhancing my professional competence by approaching every task with a serious and responsible attitude. Through hands-on practice, I gradually improved my professional skills and endeavored to translate theoretical knowledge from school into practical work capabilities.

What I contributed?

I was responsible for drafting and revising transfer pricing documentation. By carefully analyzing intercompany transaction flows and rigorously verifying economic analyses and benchmark studies, I gained a deep understanding of the arm's length principle and relevant OECD guidelines. This process not only sharpened my logical thinking but also fostered a meticulous and rigorous work ethic, ensuring the accuracy and compliance of all documentation.

Meanwhile, I proactively engaged in telephone communications with tax authorities to clarify policies and implementation details. These interactions honed my ability to articulate issues concisely and deepened my grasp of practical policy applications. Beyond that, I participated in several special research projects on tax policies, focusing on identifying potential compliance risks. When encountering uncertainties, I promptly consulted relevant laws, regulations, and internal resources, and proactively sought advice from colleagues. This significantly strengthened my research capabilities, data organization skills, and systematic problem-solving mindset, enabling me to develop a clear logical framework.

I also assisted the team in organizing due diligence data, compiling overseas individual income tax materials, and preparing working papers for corporate income tax final settlement. These tasks trained me to handle large volumes of data with precision and deepened my understanding of cross-border tax issues and domestic compliance procedures.

Furthermore, I consistently attended the weekly internal tax training sessions held every Thursday, where I diligently studied professional knowledge and actively participated in discussions—an experience that expanded my professional horizons and sharpened my overall business acumen.

What I learned?

This internship marked a pivotal step in my overall development. Professionally, I transitioned from a novice to a competent contributor in transfer pricing documentation, policy research, and due diligence. My understanding of tax authorities' enforcement logic and compliance risks deepened considerably, effectively bridging the gap between theory and practice. On a personal level, I cultivated a rigorous, detail-oriented work ethic and strengthened my communication skills through proactive collaboration and team support. However, I also recognized my deficiencies in complex transfer pricing negotiations and cross-border dispute resolution, which will guide my future learning priorities.

I am sincerely grateful to my colleagues for their invaluable guidance. Moving forward, I will remain committed to continuous learning, address my weaknesses head-on, and apply the insights gained during this internship to future academic and professional endeavors, steadily enhancing my overall competence.

