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.

Lecturers

The lecturers will include researchers such as Timoleon Angelos Christodoulopoulos, 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, and Martin Ng, managing partner at WTS China.

Topics

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

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

Tuition Fees (including material fees)

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

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

Subsides 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.

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 button below to obtain the application form.

Form downloading