



2015 ITC Leiden Summer Course in International Tax Law & 1ST CUFE International Tax Elites Summer Course

1. Duration of ITC Leiden Summer Course and language of instruction

Period: 24 June – 29 June 2015

Language of instruction: English. The afternoon workshops will be conducted in Chinese.

2. Teachers

The course will be taught by prof. dr. Kees van Raad, professor of International Tax Law at the Leiden University Law School, chairman of the International Tax Center Leiden and director of its Adv LLM Program in International Tax Law.

The afternoon workshops will be given by Zhou Qiguang who graduated in 2013 from Leiden University's Adv LLM Program in International Tax Law.

3. Course subjects

- Tax jurisdiction
- International juridical & economic double taxation
- Relief from international:
 - > Juridical double taxation: exemption & foreign tax credit
 - > Economic double taxation of dividends:
 - in case of *direct* foreign investment: participation exemption and indirect foreign tax credit)
 - and *portfolio* foreign investment: various methods
- Introduction to tax treaties and treaty residence
- Business profits taxation under tax treaties
- Dividends, interest & royalties taxation under tax treaties
- Income from employment under tax treaties
- Introduction to transfer pricing

4. Time table

- Arrival registration (and distribution of course materials): 23 June 2015 before 6 p.m. (i.e., the day before the course begins)
- Opening Ceremony: 24 June 2015, 8:00 a.m.
- Classes: 24 June - 29 June 2015: 8:30 a.m. – noon (lecture) & 1:00 – 4:00 p.m. (work shop)
- Exam: 30 June 2015, 7-10 p.m.

5. Requirements for enrollment as a participant

Admission to the ITC Leiden Summer Course is open to the following categories of persons:

- a – university students who are pursuing a master or doctoral degree in tax law or taxation,
- b – teachers of tax law or taxation,
- c – government tax officials, and
- d – tax practitioners in private practice.

who meet the following requirements:

- English proficiency: National English test level four or above; or other proof, such as IELTS or TOEFL, *and*
- adequate tax knowledge based on either tax courses taken at the university or tax practice experience;

Enrollment in the 2015 ITC Leiden Summer Course at CUFE is restricted to 100 participants. Other things being equal, the selection will be made on first-come-first-served basis. Because of the number restriction, students who have attended an ITC-China Summer Course in a previous year cannot be enrolled again this year.

6. Exams, certificates, diplomas and scholarships

Participants who attend all lectures & workshops (attendance will be checked every morning and afternoon) and take the exam will receive a **certificate of attendance** issued jointly by the International Tax Center Leiden (Leiden University) and China International Tax Center (Central University of Finance and Economics). If a participant obtains an exam grade of at least 5.0 (on a scale 0 – 10) s/he will be issued a **diploma** (stating that the candidate has passed the exam) instead of a certificate. Further, participants who obtain an exam grade of at least 8.0 will be given a **diploma with honors**.

The five students who have obtained the highest grades in the first exam are invited to take a second exam that takes place about two months after the first exam. Whereas the first exam primarily tests the level of understanding obtained in respect of subjects that have been taught in the lectures and workshops, the second exam goes beyond that. The second exam examines whether students on the basis of the concepts they have studied during the course are also able to analyze issues at a higher level which were not necessarily discussed during the course. From the experience of past years, it is clear that the best students of the first exam are not necessarily the students who get the best grades in the second exam, due to the difference in the focus between the two exams. Therefore, the ranking of the five students in the first exam will not be released as this would provide an incorrect idea of a student's chance in the second exam.

The five students selected for the second exam are requested to send in their IELTS test scores at a date before the end of December 2015. The students who have taken the second exam will be informed of the (combined) result of the two exams shortly after the second exam. As a rule, the student with the highest weighted average grade of the two exams will, provided s/he has an adequate IELTS test score, be granted a full tuition scholarship for the 2015-2016 academic year of the Leiden Adv LLM Program (value € 19,000). The two students ranking 2 and 3 are granted a 50% tuition scholarship for the 2016-2017 academic year of the Leiden Adv LLM program (entitling them to participate in the courses taught in the period September through January). If the average grades of the three top students are rather close, the tuition scholarships may be divided differently from the way indicated above).

A student who wins a full or partial Leiden tuition scholarship is allowed to postpone his study in Leiden for one year (and study in Leiden during the 2017-2018 academic year).

The monthly cost of living for a Chinese student in Leiden typically ranges from € 600 to €

800 per month, depending on individual lifestyle.

7. Summer Course fee

Participation in the Summer Course (including course materials) is free for students. Other participants (university teachers, government officials and tax practitioners) will be charged a course fee. The amount thereof is RMB 1,000 (for university teachers and government officials) and RMB 2,000 (for practitioners), to be paid to Central University of Finance and Economics

- Account name: CENTRAL UNIVERSITY OF FINANCE AND ECONOMICS;
- Account number: 0200002909089002159
- Bank of Receiver: Xijiekou Branch, Industrial and Commercial Bank of China
- Swift code: :ICBKCNBJBJM
- Student participants will receive a food subsidy of RMB 20 per person per day. In addition, students from outside Beijing will be granted a lodging subsidy of RMB 20 per person per day. All other expenses are to be borne by the participants themselves.

8. Application

Applicants should send their resume, a digital photo (25 × 35 mm), proof of English proficiency (National English test, IELTS or TOEFL score), and the digital version of article or books they have published in a (Chinese or English) tax publication, before **15 June 2015** to the following e-mail address:

xin.chen@ifachina.com ; CITC@cufe.edu.cn

A list of all persons participating in the course will be posted at:

<http://www.cftl.cn> and <http://tax.cufe.edu.cn/>

Contact persons for the Summer Course:

- for Chinese participants: Ms. Yanxia ZHANG; office number 010-6228-9195;
- for foreign participants: Prof. Bristar Mingxing CAO, mobile: +86 139 1083 2527.