**2017年上海立信会计金融学院-荷兰莱顿大学国际税法暑期班招生简章**

**June 2017 ITC Leiden China Summer Course in International Tax Law**

**at Shanghai Lixin University of Accounting and Finance and taught by Prof. dr. Kees van Raad**

主办: 上海立信会计金融学院法学院

荷兰莱顿大学国际税法研究中心

协办：铂略财务培训

上海律师协会税法业务研究委员会

Loyens&Loeff律师事务所

时间：2017年6月26日—6月30日

地点：上海松江区文翔路2800号一号楼二楼会议室（上海立信会计金融学院松江校区）

课程背景：

随着经济全球化和中国“一带一路”战略的实施，近年中国引入跨国投资和本土企业走向全球的情况日趋普遍。在此背景下，国际税收的重要性日渐突出，对于国际税收法律菁英的培养也显得日益急迫。在此趋势下，上海立信金融会计学院与荷兰莱顿大学国际税法中心于2017年6月26日至6月30日联合推出“2017年国际税法暑期班”，面向全国及海外高校教师、研究生（包括硕士生和博士生）、优秀本科生以及企业和财税实务部门工作人员招收学员。

莱顿大学ITC“国际税法暑期学校”从2005年以来先后与北京大学财经法研究中心、中央财经大学国际税务研究中心、武汉大学税法研究中心、厦门大学国际税法与比较税制研究中心、上海交通大学财税法研究中心等国内著名财税法研究机构合作，每年暑期招收全国优秀学员研习国际税法前沿理论，并选拔学员赴荷兰留学，至今已经是第12届，该项目为中国培养了一大批财税法高级专业人才。

1.  **开课时间和授课语言**

开课时间：2017年6月26日至6月30日，周一至周五（考试时间为周六7月1日晚）

授课语言：上午的课程将用英语进行，下午举办的研讨会将会以中文进行交流。

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

*Period*: Monday 26 June – Friday 30 June 2017 (exam in evening of Saturday 1 July).

*Language of instruction*: The morning lectures are in English. The afternoon workshops are conducted in Chinese.

2.  **教师**

每天上午将由莱顿大学法学院的国际税法教授、莱顿国际税法中心主任、莱顿国际税法硕士项目的导师Kees van Raad教授进行授课。

下午的专题研讨会将由从莱顿毕业的陈少媚校友主讲。陈少媚于2016年以莱顿国际税法硕士项目第一名的成绩毕业，目前在莱顿大学攻读博士学位。

税法相关从业者、大学教师、政府税务部门职员以及博士生（非其他在校学生）可以选择参加由Kees van Raad教授主持主讲的税收协定案例研究研讨会（一个下午）。

本次暑期课程会通过最后的考试成绩提供2-3个奖学金名额，考试成绩最佳的学生将有机会获得2018-2019学年莱顿高级国际税法硕士项目的学费奖学金。对于有兴趣参与奖学金竞争的同学，建议参加在下午举办的专题研讨会，因为考试中涉及的知识点将在其中进行更加详细的讲解。只有（全勤的）学生才能参与竞争奖学金。

**2. Teachers**

The course is taught in the morning hours 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 Shaomei Chen who graduated in 2016 from Leiden University’s Adv LLM Program in International Tax Law as nr. 1 of her class (she is currently a PhD student at Leiden University). Practitioners, university teachers, government tax officials and PhD students (*not:* regular students*)* have the choice to participate one afternoon in a seminar given by prof. dr. Kees van Raad on tax treaty case studies.

Students that are interested in competing for the (full and partial) tuition fee scholarships for the Leiden 2018-2019 Adv LLM Program which are available for the two or three students with the best results in the exam that is given at the end of the program, are strongly advised to join the afternoon workshops. The knowledge and insight tested at the exam covers the issues that are explained in some details in those workshops. Only (full-time) students may compete for these ITC Leiden scholarships.

3. **研究课题**

1) 税收管辖权问题

2) 国际法律性和经济性双重征税

3) 从国际角度，寻求解决策略：

>法律性双重征税的解决之道：免税和外国税收抵免

>股息的经济性双重征税的解决之道：

4) 直接国外投资：参股免税和间接税收抵免

5) 有价证券的国外投资：多样化的方式

6) 税收协定入门

7) 税收协定中关于营业利润征税问题

8) 税收协定中关于股息、利息和特许权使用费征税问题

9) 税收协定中关于非独立劳务收入征税问题

10) 转让定价入门

**3. Course subjects**

- International 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 and capital gains taxation under tax treaties

- Income from employment under tax treaties

- Introduction to transfer pricing

4. **时间表**

1)注册及领取课程资料：2017年06月25日，下午 1：00到6：00（即，课程开始前一天）

2)开幕式： 2017年6月26日（周一）上午8:30

3)授课时间：2017年6月26日至6月30日；上午8:30到中午12点（课程）、下午1:00到 4:00（研讨会）

4)考试时间：2017年7月1日晚6:30到10:00

**4. Time table**

− Arrival registration (and distribution of course materials): Sunday 25 June 2017 between 1 p.m.to 6 p.m. (i.e., the day *before* the course begins)

− Opening Ceremony: Monday 26 June 2017, 8:30 a.m.

− Classes: Monday 26 June – Friday 30 June 2017:

8:30 a.m. – 12 p.m. (lecture) & 1:00 – 4:00 p.m. (work shop)

− Exam: Saturday 1 July 2017, 6.30 - 10.00 p.m.

5. **报名条件**

谁可以申请加入该暑期课程：

A –税法（或税务）、经济法或财务会计等专业的本科生；税法、税务或金融专业的硕士或者博士研究生

B –税法、税务和财务会计专业的大学教师

C –政府税务部门职员

D –企业税务部门从业人员

同时需满足以下要求：

熟悉英文。全国英语水平测试六级500分以上；或其他证明，如雅思总分7分或托福100分以上；

具备基础税务知识。参加过大学税务课程或者有税务从业工作经验皆可。

本次暑期班的报名限额为在校学生100人（大学教师、政府职员和从业人士无报名限额）。对在校学生的选拔将主要基于其学术水平，如果在报名截止日（2017年6月20日）之前，学生报名总人次超过100人，学术表现出色的学生将被优先考虑。

同时，由于本次课程的学生人数限制，之前年度已经参加过莱顿中国暑期课程的学生将不能再次报名参加本次课程。

**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 (i) an undergraduate degree with a specialization in tax law (or taxation), economic law or financial accounting or (ii) a master or doctoral degree in tax law (or taxation), or in finance;

b. university teachers of tax law, taxation and financial accounting;

c. government tax officials, and

d. tax practitioners in private practice or working in a corporate tax department,

who meet the following requirements:

>> proven English proficiency: minimum score of 500 for National English test level six (CET6); or minimum overall score of 7 for IELTS or 100 for TOEFL, *and*

>> adequate tax knowledge based on either tax courses taken at the university or tax practice experience.

Enrollment in the 2017 ITC Leiden Summer Course at Lixin University is restricted to 100 students (there is no number restriction for university teachers, government officials and practitioners). Students will be selected on the basis of academic merit. If the total number of applications received by the deadline date (20 June 2017) will exceed the 100 places available, the students with better academic performance will be given priority.

Because of the restriction on the number of students that can attend the Course, students who have attended an ITC-China Summer Course in a previous year cannot enroll again this year.

6.**考核、结业及奖学金**

出席所有的讲座及研讨会（出席情况将在每天上午和下午分别进行统计）并参加考试的参加者，将获得由莱顿大学国际税法中心和上海立信会计金融学院联合颁发的结业证书。如成绩达到5.0及以上（以0-10分制），将获得考试通过证书而非结业证书。此外，如成绩达到7.0及以上，将获得成绩优秀证书。

在第一轮考试中获得最高分的五位学生，将受邀参加两个月后举行的第二轮考试。第一轮考试主要是基于对课程和研讨会内容理解的测试，第二轮考试将超出此范围，测试学生是否能够运用暑期课程的知识分析超出课程讲授范围的更高层次的问题。根据往年的经验，由于两次考试的侧重不同，第一轮考试中成绩最好的学生不一定是第二轮考试中成绩最好的。因此，第一轮考试前五名学生的名次将不会被公布，以防对学生的第二次考试造成误导。该五名学生将在第二次考试后被通知两次考试的综合成绩。

参加第二次考试的五名学生将被要求在2017年12月底前提交雅思考试成绩。获得两次成绩平均分最高分的学生（需提供满足要求的雅思或托福成绩）将会获得价值19,000欧元的莱顿2018-2019学年高级国际税法硕士项目的全额学费奖学金。第二及第三名的学生将获得莱顿2018-2019学年高级国际税法硕士项目的半额学费奖学金（有权参加9月至次年1月学期的课程）。获得半额学费奖学金的学生当然也可以选择支付额外的学费以参加全年的课程。如果前三名学生的成绩非常相近，学费奖学金的发放方式可能会和上述方式有所不同。

获得全额或部分莱顿学费奖学金的学生可以延迟一年参与莱顿的课程的学习（2019-2020学年）。

基于不同的生活习惯，中国学生平均每月在莱顿的生活费为600欧元至1000欧元。

**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 Lixin University. 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 just a certificate. Further, participants who obtain an exam grade of at least 7.0 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 within two months after the first exam. Whereas the first exam primarily tests the level of understanding 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 at a higher level issues that 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 focus between the two exams. Therefore, the individual ranking obtained by the five best students in the first exam will not be released as this would provide an incorrect impression of a student’s chance in the second exam. The (combined) result of the two exams will be released to the five students shortly after the second exam.

The five students that have taken the second exam will be requested to send in their IELTS test scores before the end of December 2017. As a rule, the student with the highest weighted average grade of the two exams will, provided s/he has a sufficient IELTS or TOEFL test score, be granted a full tuition scholarship for the 2018-2019 academic year of the Leiden Adv LLM Program (value € 19,000). The two students ranking 2 and 3 will be granted a 50% tuition scholarship for the 2018-2019 Leiden Adv LLM program (entitling them to participate in the courses taught in the period September through January). A student with a partial tuition fee scholarship may of course pay for the additional tuition fee and participate in the full year Program. If the average grades of the three top students are rather close, the tuition scholarships may be divided in a manner different from what is indicated above.

A student who wins a full or partial Leiden tuition scholarship is allowed to postpone her/his study in Leiden for one year (and study in Leiden during the 2019-2020 academic year).

The monthly cost of living for a Chinese student in Leiden typically ranges from € 600 to € 1000 per month, depending on individual lifestyle.

**7. 课程费用与补贴**

1）在校学生，免费（含授课和课程资料）；

2）对于大学教师、政府官员和税务从业者收取授课和课程资料费，其中大学教师和政府官员，1500元/人；税务从业者，3000元/人。

此外，参课在校学生将收到学校的午餐券。其他所有费用将由参会者自行承担。将从6月27日开始对出席前一日全部课程的学生发放午餐券，课程出席情况每日统计4次。

**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:

– RMB 1,500 for university teachers and government officials and

– RMB 3,000 for tax practitioners.

Student participants will receive each day a lunch coupon. All other expenses are to be borne by the participants themselves. From Tuesday 27 June on these coupons will be distributed only to those students that have attended the full morning and afternoon class of the preceding day (class attendance will be checked four times a day).

8. **申请**

申请者需在**2017年6月20日**前以电子邮件方式向联系人提供以下材料：

（1）简历

（2）数码照片（25×35 mm)

（3）英语成绩证明（全国英语水平测试、雅思或托福成绩）

（4）学术研究 （选择性提交）：在税务刊物（中英文）中发表文章或书籍的电子版

联系人：裘穗加

手机：（+86）13671758757

电话: +86-21-67705289

联系人：廖莉

手机：（+86）13916744477

电话: +86-21-67705289 *(同上)*

报名邮箱：lixin\_leiden@163.com

最终录取名单将在上海立信会计金融学院网站http://fxy.lixin.edu.cn/以及 http://www.lixin.edu.cn/公布。

**8. Application**

Applicants must send (a) a resume, (b) a digital photo (25 × 35 mm), (c) proof of English proficiency (National English test level six [CET6], IELTS or TOEFL score), and, optionally, (d) a digital version of articles (and/or books) they have published in a (Chinese or English) tax periodical, before ***20 June 2017*** to the following persons by email:

Contact person: Qiu Suijia

Mobile: (+86) 136.717.587.57

Tel: (+86-21) 6770.5289

Contact person: Liao Li

Mobile: (+86) 139.167.444.77

Tel: (+86-21) 6770.5289 *(same as above at Qiu Suijia)*

Email: [lixin\_leiden@163.com](mailto:lixin_leiden@163.com)

A list of all persons participating in the course will be posted at http://fxy.lixin.edu.cn/, and http://www.lixin.edu.cn/