

**China-OECD LLM Programme on Taxation**  
**(Application for enrolment in the academic year 2022/2023)**

**Programme Overview**

The China-OECD LLM Programme on Taxation (COTP) was established through a co-operation among the Xiamen University (XMU), the State Taxation Administration (STA) and the Ministry of Finance (MOF) of China, and the Organisation for Economic Co-operation and Development (OECD).

The COTP is an advanced, English-taught, postgraduate programme on tax policy and administration and international tax matters, which is open to applications starting from the academic year 2022/2023. The programme aims to provide tax officials and professionals with cutting-edge knowledge of international tax law, enable them to understand frontier issues and emerging developments in international taxation, and equip them with the skills to apply the theories and knowledge to address practical international tax issues.

**Parties co-operating on the Programme**

**XMU**

Xiamen University, located in Xiamen, Fujian Province, China, is a comprehensive institution of higher education directly affiliated with China's Ministry of Education. The XMU, with a graduate school, 6 academic divisions consisting of 30 schools and colleges, 16 research institutes and a faculty of over 2700 full-time teachers and researchers, has long been listed among China's leading universities on the national 211 Project, 985 Project and Double First-class initiative and has forged partnerships with 240 universities across the world. The XMU, established in 1921, was among the first universities in mainland China to provide courses on Chinese tax law and international tax law and has been offering postgraduate programmes on international tax law since the early 1990s.

**STA**

The State Taxation Administration is a ministerial government body of China that is responsible, among other tasks, for drafting tax laws, regulations and detailed implementing rules; providing advice on the making of tax policies; making implementation measures; collecting and administering taxes; interpreting tax laws, regulations and policies, supervising and inspecting its implementation; conducting international tax exchanges and collaborations; engaging in international and regional tax negotiations; as well as initialing and implementing tax agreements and treaties.

**MOF**

The Ministry of Finance is a ministerial government body of China that is responsible, among other tasks, for formulating and implementing strategies, plans, policies and reform programs in the area of taxation; drafting laws and administrative regulations; implementing rules on taxation as well as tax policy adjustment programs; as well as negotiating and signing international tax treaties and agreements.

### **OECD**

The Organisation for Economic Co-operation and Development is an intergovernmental organization established by treaty and based in Paris, France. The OECD works to build better policies for better lives. Its goal is to shape policies that foster prosperity, equality, opportunity and well-being for all. Through its standard-setting, capacity-building and other initiatives on tax matters, the OECD helps drive tax policy and administration reforms in countries around the world, with a view to eliminating tax barriers to cross-border trade and investment, fighting international tax evasion and avoidance and fostering resilient and sustainable economies in the long-term.

### **Programme duration and award of degree**

The COTP is a two-year, English-taught, LLM programme. The students who complete the postgraduate study requirements in accordance with the terms, rules and regulations of the XMU (for international students no less than 41 credits are required, whereas for Chinese students no less than 43 credits are mandatory), including compulsory and optional courses, course papers, practical studies and degree dissertation, will be awarded the Master's Degree of Law (LLM) by the XMU. Most of the courses and learning tasks of this programme will be completed at the School of Law, Xiamen University. Besides that, students will participate in social practice and take relevant courses in the STA National Tax Institute (Yangzhou) in the first semester of the second academic year. The programme also provides the students with internship and exchange opportunities in tax bureaus such as the STA and other local tax authorities, tax and accounting firms, law firms, large enterprises in China, OECD and other international organisations.

### **Target Group**

This programme is open to applicants both from China and outside China. In the academic year 2022/2023, the programme will enroll 20 students in total, including 10 Chinese students and 10 international students.

### **Faculty**

The faculty of this LLM Programme is comprised of professors at the XMU, experts from the OECD, STA and MOF, as well as renowned professors, researchers and

professionals in international taxation in China and outside of China. A Steering Committee composed of representatives from all parties will provide strategic advice, perspectives and recommendations on key aspects related to the development and operation of the programme to build it into a world-class LLM Programme on Taxation.

## **Curriculum**

The curriculum is jointly developed by all parties co-operating in the programme. The courses offered under this programme include, but are not limited to, the following:

1. Tax Treaties: Concepts and Application;
2. Transfer Pricing: Concepts and Application;
3. Anti-Tax Avoidance Laws and Rules: Controlled Foreign Companies (CFC) Rules, Thin-capitalisation Rules; General Anti-Abuse Rules (GAARs), etc;
4. OECD/G20 Base Erosion and Profit Shifting (BEPS) Project: Outcomes and Implementation;
5. OECD/G20 Inclusive Framework Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy: Concepts and Application;
6. Economics and International Economics Relating to Taxation;
7. Fundamentals of Financial and Tax Accounting;
8. China Tax Primer;
9. Practical Study of Chinese Tax Policy and Administration.

## **Degree Dissertation**

In addition to the aforementioned courses, a research paper and degree dissertation in English is also required.

## **Application**

1. MOFCOM Scholarship

MOFCOM Scholarship was set up in 2008 by the Ministry of Commerce of China to further strengthen the communication and co-operation between China and other countries, as well as to develop talents for developing countries in the field of politics, economics and trade, diplomacy, agriculture, science and education, energy, transportation and public management. The Programme is under this scholarship scheme, specifically supported by the MOFCOM, to facilitate recruiting of international students. This scholarship covers tuition fee, on-campus accommodation, monthly stipend, one-off resettlement fee, medical insurance, one-time round-trip international airfare and other expenses during the two-year master's programme. For more information please visit <https://admissions.xmu.edu.cn/info/1038/1851.htm>.

## 2. Self-funded applicants

International students who apply for self-funded study should apply and pay the application fee through the XMU online application system for international students at <http://application.xmu.edu.cn> before 24:00 Beijing time on 15 June 2022 (The registration fee is not refundable and late applications will not be considered).

### **Notes for International Students**

Applications for this programme, including applications for the MOFCOM Scholarship, should comply with the requirements in the Prospectus for Admission to Master's Degree Programs in 2022 ([https://admissions.xmu.edu.cn/Admissions/Master\\_s\\_Students.htm](https://admissions.xmu.edu.cn/Admissions/Master_s_Students.htm)), as well as meet the following requirements:

#### 1. Application requirements:

In addition to the application requirements set forth in Article 1 of the Prospectus for Admission to Master's Degree Programs in 2022, the applicants should also have:

- Bachelor's degree or above in law, fiscal studies, taxation, financial management, accounting or other relevant areas;
- At least three years of professional working experience in international taxation, tax policy and/or administration, and/or any related area;
- Acceptable English language proficiency (e.g. IELTS 7.0 + or TOEFL 95 +).

#### 2. Application documents:

In addition to the application documents required in the Prospectus for Admission to Master's Degree Programs in 2022, the applicants should also submit recommendation letter(s) issued and signed by his/her current employer providing a brief introduction of the applicant and expressing willingness to recommend him/her to the Programme.

#### Important notes

- Any falsification or misrepresentation will result in disqualification of enrolment;
- No explanation will be given by the XMU or the Programme with respect to admission decisions;
- Admission will be cancelled if students fail to register with the university on time or fail to pass the admission physical examination.

### **Contact information**

#### **COPT Program Office**

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#### **XMU Admissions Office**

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