

**Xiamen University Master's Program in Fiscal and Tax Law
at School of Law**

1. Name of Programs:

Master's Program in Fiscal and Tax Law

2. Degree awarded:

Master of Law

3. Duration:

2 years

4. Program Objective:

This program highlights and explains the major concepts of international taxation by focusing upon the taxation implications arising from cross-border business transactions; having a particular focus upon anti-avoidance rules, and the application and interpretation of double taxation agreements (DTAs); examining PRC taxation systems and, for comparative purposes, selects tax systems in a few jurisdictions to make comparison, particularly those in Asia Pacific area; studying topical issues of international tax policy and its development trends under the BEPS action plan launched by the OECD.

5. Academic Courses (Compulsory or Optional):

PRC Income Tax Law; Double Tax Treaty; Transfer Pricing ;PRC Indirect Tax Law ;International Tax Planning; PRC Tax Administration Law; Comparative Tax Law; Taxation on Merger & Acquisition; Taxation on property in PRC; International Investment Treaty: theory and practice; China's Practice on International Investment Treaty and Arbitration; PRC Contract Law; PRC commercial Law; Summer course on International Taxation.

Note: These courses are subject to changes without prior notice.

6. English Proficiency Requirement:

Applicants should score 80 or above in TOEFL, or alternatively, score 6.0 or above in IELTS. In case that one cannot provide either, other internationally recognized and equivalent certificate may also be sufficient. Native English speakers are exempted from this requirement.

7. Contact information

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