

项目简介

July-August 2021 ITC Leiden *China* Program in International Tax Law 2021 荷兰莱顿国际税法研究中心国际税法暑期课程项目

主办:

荷兰莱顿国际税法研究中心 (ITC Leiden)
国际财税协会 (IFA) 中国分会
中税企业咨询集团 (CTAC)

协办:

tpperson (转让定价人)

时间: 2021 年 7 月 5 日 - 8 月 12 日 (每周一、四晚)

形式: 线上授课

1. General information 课程项目背景

During the months of July and August 2021, the International Tax Center (ITC) Leiden, in cooperation with the China IFA branch and with organizational support and sponsoring by the CTAC Group, will offer in China a six-week online Program in International Tax law. The Program is similar to the one-week 40-hours Summer Course ITC has been offering in China since 2005. Because of Covid-19 the Program will be offered in 2021 online and for a broader audience, with the classes spread over a period of six weeks, each week featuring two classes of three to four hours. The first class will be a lecture in English by prof. Kees van Raad and second one a workshop in Chinese by a Chinese ITC Teaching Assistant.

在 2021 年 7、8 月期间，荷兰莱顿国际税法研究中心(ITC Leiden) 将与国际财税协会(IFA)中国分会合作，在中税企业咨询集团(CTAC)的支持和赞助下，联合推出为期六周的国际税法在线课程。本课程内容与 ITC Leiden 自 2005 年以来与各大高校合作在中国开设的、为期一周共计 40 小时的暑期课程相类似。由于新冠疫情的影响，为了面向更广泛的受众，2021 年的课程将采取线上授课的形式。授课历时六周，每周两次课程，每次时长 3-4 小时。每周第一节课为讲座，将由 Kees van Raad 教授以英语讲授，而第二节课为专题研讨会，每周将由一名 ITC Leiden 毕业的中国助教以中文讲授。

2. Who should enroll? 招生对象

The Program has been designed for the following categories of participants:

本课程项目专为下列学员设计:

A. University students who are pursuing :

- an undergraduate degree with a specialization in tax law (or taxation), economic law, financial accounting, or
- a master or doctoral degree in tax law (or taxation), or in finance.

攻读以下学位的在校学生:

- 税法 (或税务)、经济法、财务会计专业的本科生，或

- 税法（或税务）、金融学专业的硕士或博士研究生
- B. University teachers of tax law (taxation) and financial accounting.
税法（或税务）和财务会计专业的高校教师。
- C. Government tax officials.
政府税务人员。
- D. Tax professionals working in private practice or in a company tax department.
在私人机构或公司税务部门工作的税务专业人员。

Apart from students – see below at 7. *How to register* – participants do not need to meet particular admission requirements. It should be kept in mind, however, that the subjects of this Program are far from simple and, as a matter of fact, quite difficult. In addition, as the lectures are in English, participants should have a good knowledge of understanding spoken English. Therefore, both adequate tax knowledge based on tax courses taken at a university or on extensive tax practice experience are indispensable, along with a good level of English proficiency.

除在校学生外（详见下文第 7 项“如何报名”），学员无需满足特定的入学要求。但是，请您务必知晓，本项目课程内容存在相当难度。除此以外，由于讲座将会以英语讲授，学员需要具备良好的对英语的理解能力。因此，在大学期间学习过税务课程或基于广泛的税务实践经验而掌握足够的税务知识，加上良好的英语水平，是必不可少的。

3. Program, Exam & Certificate 课程项目, 考试 & 证书

3.1. The ITC Program comprises a *Standard Course* (lectures and workshops) and *Seminars*. ITC Leiden 课程项目包括标准课程（讲座和专题研讨会）及学术会议。

In the *Standard Course* the following subjects are offered: 标准课程将涵盖以下课题：

1. Key concepts of international tax law
国际税法中的重要概念
2. Introduction to tax treaties and treaty residence
税收协定入门和税收协定中居民的概念
3. Business profits taxation under tax treaties
税收协定中关于营业利润征税问题
4. Dividends, interest & royalties and immovable property income & capital gains under tax treaties
税收协定中关于股息、利息和特许权使用费及不动产收入或所得征税问题
5. Income from employment, pensions, etc. under tax treaties
税收协定中关于受雇所得、退休金等征税问题
6. Introduction to transfer pricing
转让定价入门
7. BEPS, MLI and OECD Pillar One and Pillar Two
税基侵蚀和利润转移行动计划、多边公约、及 OECD 支柱一、支柱二的介绍

All subjects of the Standard Course are taught through both a lecture (in English) and a workshop (in Chinese), with the exception of Subject 7 (only lecture). The *lectures* are given each Monday at (China time) 6:30 pm – 9:30 pm (i.e., 3 hours, but occasionally extended with an additional hour). *Workshops* take place each Thursday, also at (China time) 6:30 pm – 10:30 pm (i.e., four hours). For an overview of the dates of the individual lectures and workshops, see the Schedule at the bottom of this Program Overview.

除课题 7（仅讲座）外，所有标准课程的课题均通过讲座（英语）和专题研讨会（中文）两种形式授课。讲座时间为每周一（中国时间）18:30-21:30（3 小时，但有时根据内容会延长 1 个

小时)，专题研讨会时间为每周四（中国时间）18:30-22:30（4 小时）。有关各课题的讲座和研讨会的具体日期安排，请见本项目简介最底部的课程安排。

After each Monday's lecture participants may send in by email (before noon of the next Wednesday) questions regarding that lecture. Those questions will be addressed in the Thursday Workshop.

在每周一的讲座之后，学员可以通过电子邮件（于周三中午之前）发送该讲座有关的问题。这些问题将在即将进行的周四的专题研讨会上讨论。

3.2. At an additional fee (see below at 6. Fees), participants may join two special 3-hour *Seminars* taught by prof. Kees van Raad. In these seminars advanced tax treaty case studies from international tax practice will be analyzed and discussed. The seminars are held on the Wednesdays of the last two weeks of the Program (see below at 8. Schedule).

学员可在缴纳额外的费用（详见下文第 6 项“费用”）的情况下参加两次由 Kees van Raad 教授讲授的、为期 3 小时的特别研讨会。这些研讨会将对国际税收实践中有关税收协定的进阶培训案例进行分析和讨论。上述研讨会将在课程最后两周的周三举行（详见下文第 8 项“课程安排”）。

3.3. Participants interested in receiving the ITC Leiden `China Program Certificate in International Tax Law' need to register for the online multiple-choice examination held at the end of the program and obtain a passing grade of at least 60%.

有兴趣获得 ITC Leiden “国际税法中国项目证书”的学员需报名参加项目结束前的在线多项选择题考试，并获得至少 60 分以上（含）的分数（及格水平）。

4. Teachers 教师

The Standard Course comprises lectures and workshops. The *lectures* will be given by prof. dr. Kees van Raad, chair of ITC Leiden. The *workshops* will be taught by the following Chinese alumni of ITC Leiden, all of whom practice international tax in the Netherlands or in China: 标准课程包括讲座及专题研讨会。讲座将由 ITC Leiden 主任 Kees van Raad 教授授课。专题研讨会将由以下在荷兰或中国从事国际税收实务工作的 ITC Leiden 中国校友授课：

□ *Qiguang (Hardy) Zhou*, Adv LLM (2013, Leiden University), who is a senior tax lawyer based in Shanghai with Baker McKenzie.

周启光 (Hardy)，莱顿大学 2013 届国际税法高级硕士，贝克麦坚时律师事务所上海办公室资深税务律师

□ *Shaomei Chen*, Adv LLM (2016, Leiden University), who is currently both a PhD candidate at Leiden University and a tax associate based in Amsterdam with NautaDutilh.

陈少媚，莱顿大学 2016 届国际税法高级硕士，莱顿大学在读博士，荷兰诺达国际律师事务所阿姆斯特丹办公室税务律师

□ *Mubareke Mahemuti*, Adv LLM (2017, Leiden University), who is a tax lawyer based in Beijing with Baker McKenzie.

穆巴热克·马合木提，莱顿大学 2017 届国际税法高级硕士，贝克麦坚时律师事务所北京办公室税务律师

□ *Jianyu (Leon) Wang*, Adv LLM (2018, Leiden University), who is a tax adviser based in Shenzhen with Deloitte.

王建宇 (Leon)，莱顿大学 2018 届国际税法高级硕士，德勤中国深圳办公室税务顾问

□ *Ying Xiao*, Adv LLM (2019, Leiden University), who is a tax associate based in Shanghai with King & Wood Mallesons (PRC).

肖颖，莱顿大学 2019 届国际税法高级硕士，金杜律师事务所上海分所税务律师

5. Study materials 课程资料

Registered participants of the *Standard Course* will receive two pdf-readers:

- one reader with the preparatory materials for the subjects taught in the lectures and workshops
- a second reader with the texts of the OECD and UN Model Conventions along with the full text of the OECD Commentary.

标准课程的注册学员将收到两份 pdf 形式的学习资料:

- 讲座和专题研讨会所授内容的预习资料;
- 经合组织和联合国示范公约的文本以及经合组织评注的全文。

Further, participants are advised to prepare themselves for the lectures and workshops by purchasing and studying: *Brian J. Arnold, International Tax Primer, 4th edition (Chinese-English bilingual edition (2020) available for ordering online).*

此外, 建议学员购买并学习如下书籍为讲座和专题研讨会做好准备: 【美】布莱恩 J. 阿诺德 (Brian J. Arnold) 著, 《国际税收基础》(第 4 版)(中英双语版(2020 年)可在线购买)。



6. Fees 课程费用

6.1. To register for the *Standard Course (lectures and workshops)* a course fee is due:

- RMB 500 for university students, and
- RMB 1,300 for other participants (university teachers, government officials or tax practitioners).

To qualify for the student rate, the applying student needs to provide the information listed below under 7. *How to register*. Students will qualify for a refund of 50% of program fee actually paid if they take the exam (see at 3.3, above) and obtain a score of at least 80%.

6.1. 注册标准课程 (讲座和专题研讨会) 的费用为:

- 在校学生, 500 元/人
- 其他报名人员 (高校教师、政府税务人员或税务实务人员), 1300 元/人

在校学生报名申请时, 需提供以下第 7 项“如何报名”中所列的信息。如果在校学生参与考试 (详见上文第 3.3 项) 并获得至少 80 分以上 (含), 在校学生可获得已付款项一半的退款。

6.2. To register for the two additional *Seminars* by Prof. Kees van Raad: an additional fee is due of RMB 500 for the two seminar sessions of 3 hours each.

6.2. 报名参加 Kees van Raad 教授的另外两次研讨会:

两次研讨会, 每次 3 小时, 需另付 500 元

6.3. Program fee *discounts* (both for students and regular participants; the two discounts may accumulate):

- 10% early bird discount: reg & payment before 1 June

□ 20% discount for joint registration and payment by groups of at least 10 participants

6.3. 课程费用折扣（适用于所有学员，包括在校学生和其他报名人员；以下两类折扣可叠加）：

□ 早鸟报名享受九折折扣：适用于在 6 月 1 日前报名并付款的学员

□ 组团报名并付款（10 名以上）享受八折折扣

6.4. Sponsoring: firms & companies will be listed & advertised on the course materials as SPONSOR if they register:

□ at least 10 participants: BRONZE sponsor (regular group discount [see above at 6.3]: 20%)

□ at least 20 participants: SILVER sponsor (25% group discount)

□ at least 30 participants: GOLD sponsor (30% group discount).

6.4. 赞助: 下列情况下事务所或公司可被列为赞助商（显示在课程材料上）：

□ 至少 10 名员工报名：铜牌赞助商（享受八折折扣；见上 6.3）

□ 至少 20 名员工报名：银牌赞助商（享受七五折折扣）

□ 至少 30 名员工报名：金牌赞助商（享受七折折扣）

6.5. Streaming charge for recorded classes:

The classes are conducted through live stream on the dates and times listed below in 8. *Schedule*. In these live classes participants will be able to ask questions, and interact and communicate with the teachers. If a participant is not able to attend a live stream class (lecture or workshop), s/he may request access to the recorded video of that class at a fee of RMB 100 for each class (lecture or workshop). As each request needs to be handled individually in Leiden, the fee pays for the work that needs to be done.

6.3. 录制课程费用

课程将以直播的形式、按照第 8 项“课程安排”所列的日期和时间进行。在课程直播过程中，学员能够向老师提出问题，并与老师互动交流。如果学员不能参加直播课程（讲座或研讨会），他/她可以要求观看该课程的录制视频，每堂课（讲座或研讨会）的录制视频收费 100 元人民币。由于每个学生的请求都需由 ITC Leiden 的工作人员单独处理，该笔费用将用于支付需要完成的相应工作。

7. How to register 如何报名

ITC Leiden has not set yet a ceiling to the number of persons that can attend the *Standard Course*. If, however, the number of applications would be approaching 200 we may decide on a maximum number of persons that will be admitted. So you are advised to not to unnecessarily postpone sending in your application.

ITC Leiden 并没有对参与标准课程的学员人数预设上限。但是，如果报名的人数接近 200 名，我们将可能就能被录取的学员人数的最大限额做出决定。建议您尽早报名，避免不必要的推迟。

Registration is handled for ITC Leiden by CTAC. To register for the *Standard Course* (and for the *Seminars*): 报名流程将由中税企业咨询集团（CTAC）协助 ITC Leiden 完成。报名标准课程（含研讨会）：

a. Send an email message indicating the category to which you belong (see above at 2. *Who should enroll?*: A, B, C or D) and include a resume (CV) and photo, to

>> Email address: ITCLeiden-China2021@ctacgroup.com

>> Contact person: Amanda Lee

请发送电子邮件至以下地址，并注明您所属的人员类别（见上文第 2 项“招生对象”：A、

B、C、D) 并附上简历和照片:

联系人: 李女士

邮箱地址: ITCLeiden-China2021@ctacgroup.com

- b. If you are a student and want to qualify for the reduced fee for students, you need to submit in addition: 如果您是在校学生, 并想要申请减免费用, 请提供如下资料:
1. a copy of Student University Identity Card 学生证复印件一份
 2. proof of English proficiency: a National English test level six [CET6] certificate, an IELTS result of at least 6.5 or TOEFL result of at least 90 英语成绩证明 (全国英语水平测试六级、雅思 6.5 或托福 90 及以上)
- c. Indicate whether you want to register only for the *Standard Course* (mention: '*Standard Course*') or also for the special seminars (mention: '*Plus Seminars*'). 指明您是只报名参加标准课程 (备注: “标准课程”) 还是同时报名特殊研讨会 (备注: “附加特殊研讨会”)。
- d. Transfer the fees due (see above at 6. *Fees*) to the following account:
Account Name: China Tax Advisory Group Company Co., Ltd
Bank Name: Agricultural Bank of China, Beijing Jianguomen sub-branch
Account Number: 11190801040005424

将学费 (见上文第 6 项 “课程费用”) 汇入以下银行账户:

户名: 中税企业咨询集团有限公司

开户行: 中国农业银行股份有限公司北京建国门支行

账号: 11190801040005424

After the amount of fees due has been received, you will receive by email a confirmation of your Program registration along with the Program materials. If your payment has not been received within 10 days after we have received your email, we unfortunately will need to cancel your application.

在收到您的报名费以后, 您将收到一封电子邮件确认您的项目注册成功并附上课程资料。如果我们在收到您的报名邮件的 10 日内未收到您的付款, 很遗憾, 我们将取消您的报名申请。

- e. If you cannot join all lectures and workshops at the time they are offered live, and would like to obtain access to the video recording of the lecture and/to workshop with a fee of RMB 100, contact CTAC as soon as possible before or after the classes concerned.
如果您无法参加讲座和研讨会直播, 并希望获得讲座和/或研讨会的录制课程 (费用为每堂课 (讲座或研讨会) 人民币 100 元), 请在相关课程开始之前或结束之后尽快与 CTAC 联系。

8. Schedule: dates of the lectures and workshops 课程安排

[see next page]

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* As the total number of hours of Lecture time (not: Workshop time) on each of the five topics varies with the complexity of the topic as addressed in the lecture, lectures on a given topic may last longer or shorter and (because class time is limited to 3 hours) may overflow to a preceding or a following day. Details are shown here:

由于五个课题中每个课题的总授课时间（非研讨会时间）将随授课主题的复杂程度而变化，部分课题的授课时间可能相对更长或更短，并且（因为上课时间限制为3小时）超出时间可能会移到前一天或后一天。有关课程安排的详细信息如下所示：

Topic 课题	Lecture hours 授课时间 3h /day <i>with possible extension</i> (3 小时/天)	Workshop hours 研讨会时间 4h/day (4 小时/天)
1. Key concepts ... 国际税法中的重要概念	Mon 5 July 7 月 5 日周一	Thu 8 July 7 月 8 日周四
2. Introduction Tax Treaties ... 税收协定入门和税收协定中居民的概念	Mon 12 July 7 月 12 日周一	Thu 15 July 7 月 15 日周四
3. Business profits ... 税收协定中关于营业利润征税问题	Mon 19 July 7 月 19 日周一	Thu 22 July 7 月 22 日周四
4. Dividends, interest ... 税收协定中关于股息、利息和特许权使用费及不动产收入或所得征税问题	Mon 26 July 7 月 26 日周一	Thu 29 July 7 月 29 日周四
5. Income from employment / ... Transfer pricing 税收协定中关于受雇所得、退休金等征税问题 转让定价入门	Mon 2 August 8 月 2 日周一	Thu 5 August 8 月 5 日周四
6. BEPS-MLI / OECD Pillar One & Two 税基侵蚀和利润转移行动计划、多边公约、及 OECD 支柱一、支柱二的介绍	Mon 9 August 8 月 9 日周一	
7. Tax treaty case studies seminars 税收协定案例分析进阶研讨会	Wed 4 August 8 月 4 日周三 Wed 11 August 8 月 11 日周三	
8. Q&A		Thu 12 August 8 月 12 日周四