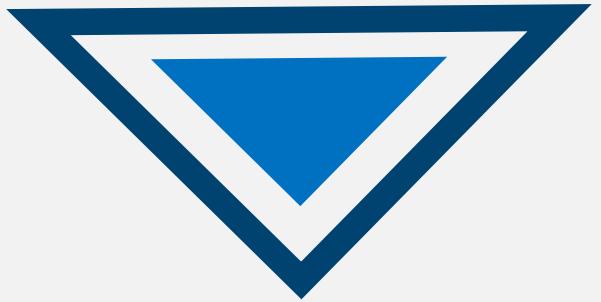




BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT



# A Brief Introduction to China-OECD LLM Programme on Taxation

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# Part 01

## Overview of

# China-OECD LLM Programme on Taxation



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## 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 People's Republic of China, and the **Organisation for Economic Co-operation and Development (OECD)**.

The COTP is an advanced master programme on tax law, including international tax rules, policy and administration, which aims to provide tax officials and professionals with cutting-edge knowledge of international taxation, 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 issues in international tax cooperation.



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## Programme Duration and Award of Degree



The COTP is a two-year, English-taught, LLM programme. Most of the courses and learning tasks in the programme will be completed at the XMU campus. In the first semester of the second academic year, students will have the opportunity to stay and take courses at the STA National Tax Institute in Yangzhou. The graduates will be granted a master degree in the Fiscal and Tax Law.



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## COTP International Students Interview Video

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**In Yangzhou, they talked about the 'Belt and Road Initiative'**

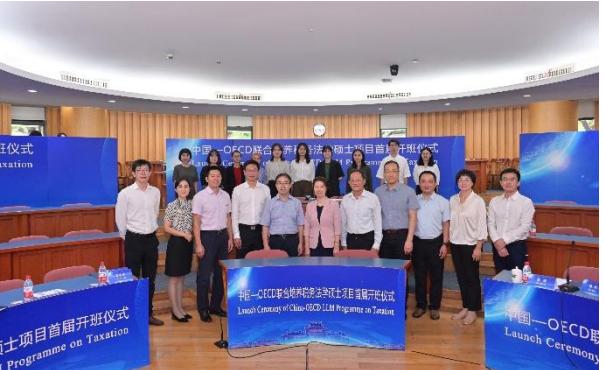


# Part 02

## COTP Timeline



May, 2022  
MOU Signing Ceremony



2022 Class  
Launch Ceremony



2023 Class  
Opening Ceremony



2024 Class  
Teaching by OECD Experts



COTP



April, 2025  
OECD Internship



April, 2025  
High Level Seminars



June, 2025  
Graduation Ceremony  
of 2022 and 2023  
classes



2025 Class  
Opening Ceremony

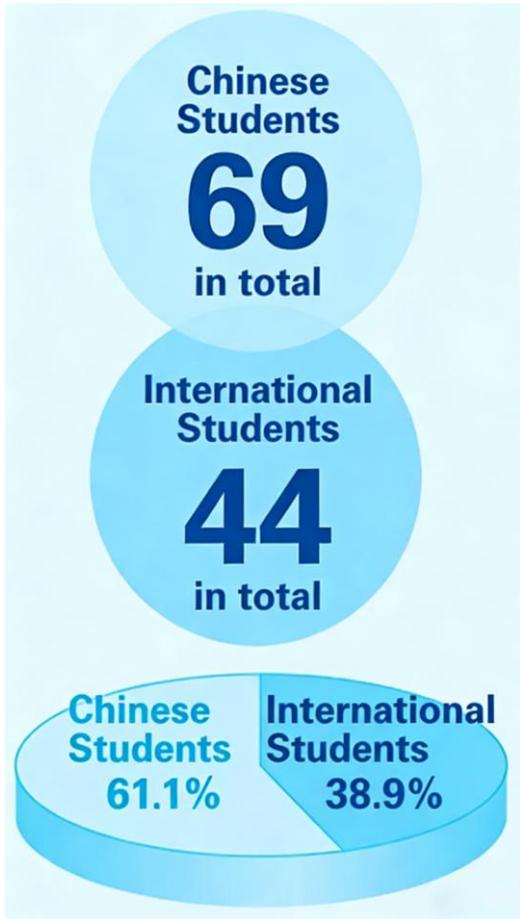


COTP

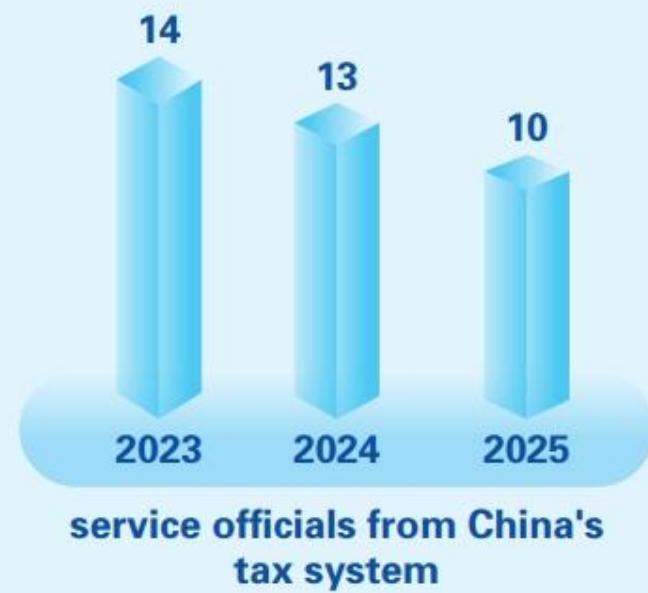


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### Overall Student Composition



with concentrated and representative  
geographical distribution





# Part 03

# Faculty and Curriculum



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### Faculty from multiple sources



Every academic year, nearly **70 teachers** from diverse famous institutions, including professors, senior tax officials or policymakers, industry practitioners, professionals, and experts from Int'l organization .

This diverse faculty structure enriches teaching resources and perspectives, integrating theory with practice, and domestic with international knowledge, ensuring the professionalism, innovation, and practicality of the curriculum, and enhancing students' comprehensive qualities and professional capabilities.



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# Curriculum

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

1. Legal Research Methodology and Paper Writing
2. Political Economy of International Taxation
3. Financial and Tax Accounting
4. Corporate and Individual Income Tax
5. China Tax Primer
6. International Accounting Standards
7. VAT (GST) and Its International Aspects
8. International Tax Treaty Law
9. International Tax Administration Assistance and Cooperation
10. Chinese Tax Administration
11. Transfer Pricing
12. BEPS and International Anti-Avoidance Rules
13. Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy
14. Taxation of Partnership and Trust
15. Tax Issues on Corporate Merger and Acquisition
16. Carbon Taxation and Wealth Tax
17. US International Tax Law
18. European Tax Law
19. Comparative Tax Law





# Part 04

# Social Practices



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

### Field Research in China



Each year, students from different classes conduct two - week field research in July and November. They visited major cities such as Beijing, Shanghai, Guangzhou, Foshan, Nanjing, Suzhou, Taiyuan, Yuncheng, Fuzhou and Quanzhou.

During the visits to tax services, enterprises, and cultural venues in these cities, they enhance their understanding of China's tax practices, cultural and social landscapes, and improve their cross - cultural communication skills.



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## Internships in International Organizations



### OECD Internship Program

Based on the Memorandum of Understanding, the OECD offers headquarters internship opportunities for COTP students. Since 2025, Xiamen University has sent 4 students in two batches to the Centre for Tax Policy and Administration (CTPA) of the OECD for a 3-month internship, facilitating students' access to the international tax research and practice platform.



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## **Internships in International Organizations**



### **United Nations Internship Experience**

In both 2024 and 2026, two COTP students interned at the International Tax and Development Cooperation Branch of the United Nations Department of Economic and Social Affairs. This experience provided insights into international tax cooperation trends and operations, enhancing the student's international perspective and professional qualities.



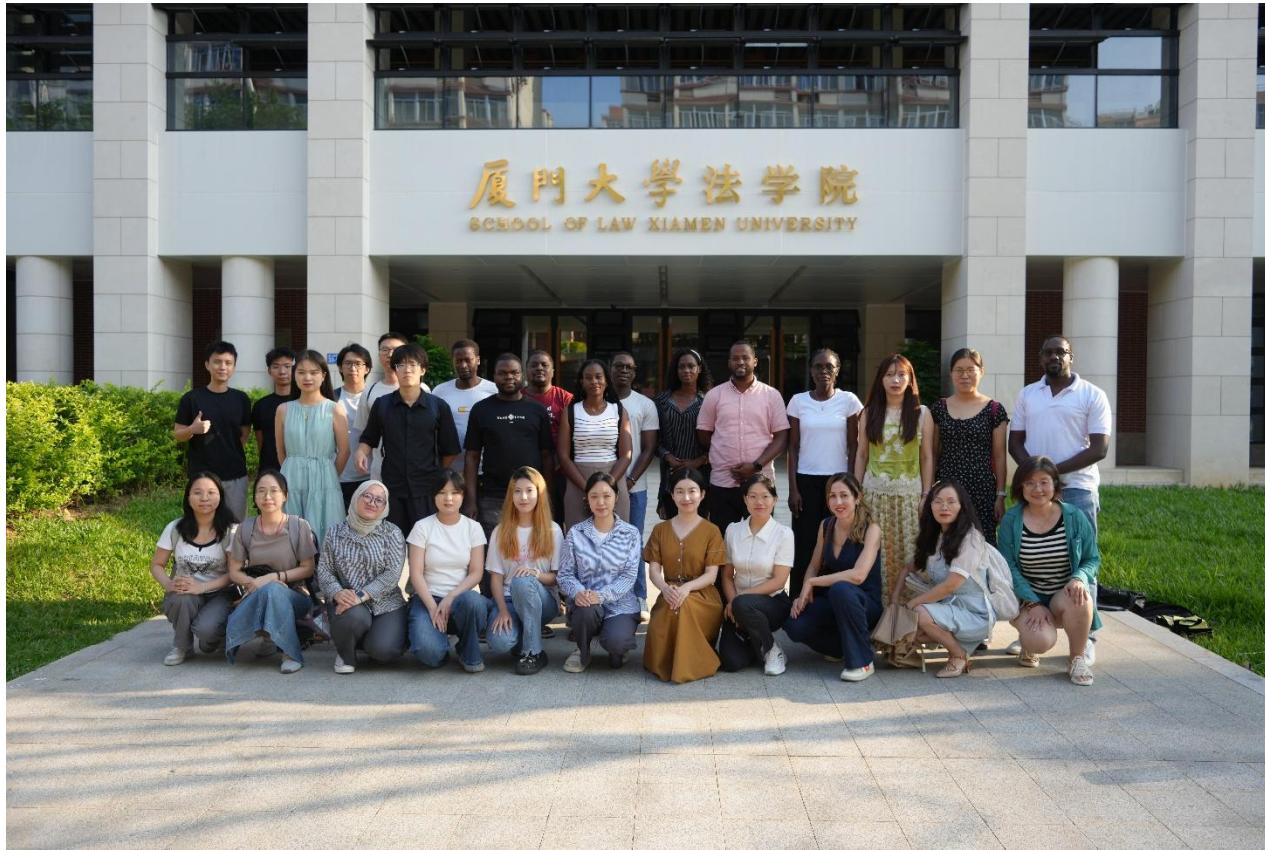
## Part 04

# Application for International Students



## BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

# Target Group and Application Requirement



In the academic year 2026/2027, the programme will enroll **20 international students from developing countries.**

Bachelor's degree or above in law, public finance, taxation, financial management, accounting or other relevant areas.

Application Guide can be reached at :<https://admissions.xmu.edu.cn/info/1038/1949.htm>



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## 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 **COTP** is under this scholarship scheme, specifically supported by the MOFCOM, to facilitate recruiting of international students. The Economic and Commercial Counselor's Office (ECCO) of the Chinese Embassy in your country will be open for application.

Start your online application at <https://studyinchina.csc.edu.cn/>



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## Future Prospects

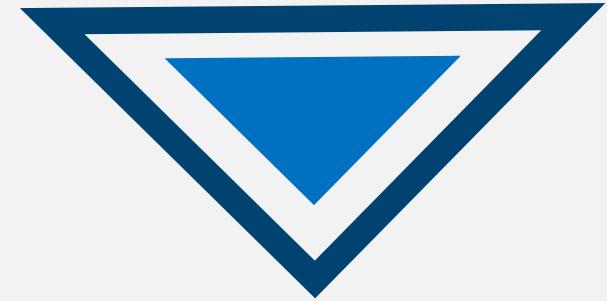


Moving forward, COTP will maintain its high-standard operations. By doing so, the program aims to cultivate a greater number of high-quality, international tax law professionals, ensuring its high-standard operation and the attainment of outstanding training outcomes on the global stage, thereby making a significant and lasting impact in the field of tax law education.

For further information, please visit our official website: [cotp.xmu.edu.cn](http://cotp.xmu.edu.cn)



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# THANKS