

**The 2019 International Taxation Academy  
Curriculum (29<sup>th</sup> July – 16<sup>th</sup> August )**

<b>Week 3 (12<sup>th</sup> – 16<sup>th</sup> August)</b>			
<b>Day</b>	<b>Hours</b>	<b>Topic</b>	<b>Instructor</b>
<b>Monday 12<sup>th</sup> August</b>			
09:10-12:00	3/26	Introduction for Investment Structures and Business Models of Cross-Border E-Commerce	Mr. Yishian Lin
13:30-16:20	6/26	Source Incomes and Permanent Establishment Taxation System of Cross-Border E-Commerce	
<b>Tuesday 13<sup>th</sup> August</b>			
09:10-12:00	9/26	New Development of Economic Substance and Beneficial Owner in International Tax	Mr. Yishian Lin
13:30-16:20	12/26	Tax Evasion Tools and Money Laundry Stealth Case Study (Part 1) Introduction and Analysis	
<b>Wednesday 14<sup>th</sup> August</b>			
09:10-12:00	15/26	International Trend for Business Tax (VAT) and Custom Duty Audit of Cross-Border E-Commerce	Mr. Yishian Lin
13:30-16:20	18/26	Profits Allocation of Cross-Border E-Commerce Case Study and BEPS Analysis (Part 1)	
<b>Thursday 15<sup>th</sup> August</b>			
09:10-12:00	21/26	Profits Allocation of Cross-Border E-Commerce Case Study and BEPS Analysis (Part 2)	Mr. Yishian Lin
13:30-16:20	24/26	Tax Evasion Tools and Money Laundry Stealth Case Study (Part 1) Team Report	
16:30-17:20	1	Group discussion	
<b>Friday 16<sup>th</sup> August</b>			
09:10-11:00	26/26	New Development of Anti-Avoidance Rules and Mandatory Disclosure Rules in Cross-Border E-Commerce	Mr. Yishian Lin
11:10-12:00	1	Closing ceremony and farewell	

Note :

1. Classroom: Room 407, 4F., No.3, Lane 142, Sec. 6, Roosevelt Rd., Taipei
2. Each class will be held in 50-minute units from 09:10 a.m. to 16:20 p.m.
3. The lunch break is from 12:00 p.m. to 13:30 p.m.