

# Calendar 2019 - Swiss Tax curriculum

| Dates | January                       | February                     | March                                    | April            | May                        | June                                  | July                 | August                                      | September                              | October                    | November                             | December   |
|-------|-------------------------------|------------------------------|--|------------------|----------------------------|---------------------------------------|----------------------|---|--|----------------------------|--------------------------------------|------------|
| 1     |                               | Fin Accounting               | Transfer Pricing                         |                  |                            |                                       |                      | National Day                                |  |                            | Swiss Family Taxation                |            |
| 2     |                               | Fin Accounting               | Transfer Pricing                         |                  | Soft skills                |                                       |                      | Investments Funds and Financial Instruments |  |                            | Swiss Pension and Insurance Taxation |            |
| 3     |                               |                              |  |                  | International Tax Disputes |                                       | Swiss Succession Law | Investments Funds and Financial Instruments |  |                            |                                      |            |
| 4     |                               |                              |  |                  | International Tax Disputes |                                       | Swiss Succession Law |   |  |                            |                                      |            |
| 5     |                               |                              |  |                  |                            |                                       | Inheritance Tax      |   |  |                            |                                      | Tax Policy |
| 6     |                               |                              |  |                  |                            | Swiss withholding Tax Law             | Inheritance Tax      |   |  |                            |                                      | Tax Policy |
| 7     |                               |                              |  |                  |                            | Swiss Intercantonal Taxation          |                      |   |  |                            |                                      | Tax Policy |
| 8     |                               |                              |  |                  |                            | Swiss Intercantonal Taxation          |                      |   |  |                            |                                      |            |
| 9     | welcome Day / Fundamentals of |                              |  |                  |                            |                                       |                      |   |  |                            |                                      |            |
| 10    | Tax Treaties                  |                              |  |                  |                            | Whit Monday                           |                      |   |  | Tax Accounting             |                                      |            |
| 11    | Tax Treaties                  |                              |  | WTO Law          |                            |                                       |                      |   |  | Tax Accounting             |                                      |            |
| 12    | Tax Treaties                  |                              |  | EU Law Abuse     |                            |                                       |                      |   | Mergers and Acquisition                | Tax Accounting             |                                      |            |
| 13    |                               |                              |  | Tax Treaty Abuse |                            |                                       |                      |   | Mergers and Acquisition                |                            |                                      | Exams      |
| 14    |                               | International Indirect Taxes | Permanent Establishment                  |                  |                            |                                       |                      |   | Mergers and Acquisition                |                            |                                      |            |
| 15    |                               | International Indirect Taxes | Permanent Establishment                  |                  | Exams                      |                                       |                      |   |  |                            |                                      |            |
| 16    |                               | International Indirect Taxes | Passive Income                           |                  |                            |                                       |                      |   | Bank Holiday                           |                            |                                      |            |
| 17    |                               |                              |  |                  |                            |                                       |                      |   |  |                            |                                      |            |
| 18    |                               |                              |  |                  |                            |                                       | Trusts & Foundations |   |  |                            |                                      |            |
| 19    |                               |                              |  | Good Friday      |                            |                                       | Trusts & Foundations |   |  |                            |                                      |            |
| 20    |                               |                              |  |                  |                            | Swiss Indirect Taxes                  | Trusts & Foundations |   |  |                            |                                      |            |
| 21    |                               |                              |  |                  |                            | Swiss Indirect Taxes                  |                      |   |  |                            | Corporate Tax Planning               |            |
| 22    |                               |                              |  | Easter Monday    |                            | Swiss Procedural and criminal Tax Law |                      |   |  |                            | Corporate Tax Planning               |            |
| 23    |                               |                              |  |                  | Swiss Tax Law              |                                       |                      |   |  |                            | Corporate Tax Planning               |            |
| 24    | EU Tax Law                    |                              |  |                  | Swiss Individual Taxation  |                                       |                      |   |  | Advanced EOI / Tax & Crime |                                      |            |
| 25    | EU Tax Law                    |                              |  |                  | Swiss Corporate Taxation   |                                       |                      |   | Financial Restructuring & Liquidations | Advanced EOI / Tax & Crime |                                      | Christmas  |
| 26    | EU Tax Law                    |                              |  |                  |                            |                                       | Exams                |   | Financial Restructuring & Liquidations | Advanced EOI / Tax & Crime |                                      |            |
| 27    |                               |                              |  |                  |                            |                                       |                      |   | Advanced Swiss Indirect Taxes          |                            |                                      |            |
| 28    |                               | Transfer Pricing             | Passive Income                           |                  |                            | Exams                                 |                      |   | Advanced Swiss Indirect Taxes          |                            |                                      |            |
| 29    |                               |                              | Passive Income                           |                  |                            |                                       |                      | Employee Taxation                           |  |                            |                                      |            |
| 30    |                               |                              | Privileged tax regimes & Tax Competition |                  | Ascension Day              |                                       |                      | Employee Taxation                           |  |                            |                                      |            |
| 31    | Fin Accounting                |                              |  |                  |                            |                                       |                      | Financing                                   |  | Swiss Real Estate Taxation |                                      |            |

- Public Holiday
- Sunday
- MASIT Class
- Exams
- Core course
- Specialization
- Summer Break

| Thesis dates           | Full time students   | Part time students     |
|------------------------|----------------------|------------------------|
| <b>Particulars</b>     | <b>(1 year) 2019</b> | <b>(1.5 year) 2020</b> |
| Thesis topic selection | April 01             | January 01             |
| Thesis Outline         | May 01               | February 01            |
| 1st draft              | July 01              | April 01               |
| 2nd draft              | September 01         | June 01                |
| Final Draft            | October 01           | July 01                |

Soft Skills sessions will be run throughout the specialization after the regular classes.

Tentative dates and content.