



Core Courses in International Taxation (250 hours and 25 ECTS)

Module	Module Name	Module content
I	Fundamentals of International Tax Policy 1 day	Domestic taxation of different taxpayers such as individuals, companies and hybrid entities; overview of international tax law; capital export and import neutrality States; residence and source concepts; causes of international double taxation and the prevention measures; overview of anti-avoidance rules; The BEPS project; impact of BEPS project on capital export and import countries
II	Financial Accounting 3 days	International financing accounting illustrated through case studies - Topics covered include overview of IFRS/US GAAP; Profit and loss accounts, balance sheet and cash flow statements; Stand-alone versus consolidated financial statements of a multinational; relationship between accounting and tax law; inventories; property, plant and equipment; Investment property; Intangible assets; impairment of assets; provisions, contingent liabilities and contingent assets; business combinations; earnings per share (EPS); principles of Tax Accounting; introduction to valuation techniques
III	Tax Treaties 3 days	Application of OECD, UN and US Model Tax Convention illustrated through case studies – Topics covered include treaty interpretation; treaty residence; the concept of permanent establishment; taxation of dividends, interest royalties & capital gains; income from employment, pensions and government services; non discrimination; dual residence; exchange of information; mutual assistance in tax matters; conflicts of qualification/attribution; mutual agreement procedures; treaty overrides; multilateral tax instrument and so on

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IV	European Tax Law (including its relationship with Third States) 3 days	Application of the Treaty on the Functioning of the European Union illustrated through case studies – Topics covered include introduction to EU Law; the various EU legal institutions and EU procedural tax law; the impact of the fundamental freedoms (free movement of capital, freedom of establishment, services and people) on direct taxes within the EU countries in relation to cross-border situations; The relations between EU Member States with third countries (including the EU-Swiss agreement); secondary EU Law; overview of EU direct tax directives; leading case law of the European Court of Justice (ECJ)
V	Indirect Taxes 3 days	Application of the OECD and EU VAT rules illustrated through case studies - Topics covered include scope of cross border VAT rules; territorial application, the concept of taxable person; taxable transactions; the difference between supply of goods and supply of services; chargeable event; chargeability of tax, taxable amount and rates; deductions; free movement of goods within EU; triangular cases; ECJ case law on VAT; overview of EU customs legislations and of selected States (such as Switzerland)
VI	Transfer Pricing 3 days	Application of the OECD, UN and US Transfer Pricing Rules illustrated through case studies - Topics covered include TP methods; functional analysis; comparability analysis; intra group services; cost contribution agreements; intangibles; attribution of profits to a permanent establishment; business restructurings; BEPS and TP rules; TP documentation
VII	Taxation of Permanent Establishments 2 days	In depth analysis of the PE concept (OECD, UN and US Models) as illustrated through practical case studies; fixed place, agency and service PE; profit attribution under old and new Article 7; non-discrimination of PE; EU Tax Law and PE's; bilateral and triangular cases with PE; commissionaires, agents and distributors; tax planning through PE's; BEPS and PE's; PEs from a Swiss tax perspective

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VIII	Taxation of Passive Income Streams 3 days	In depth analysis of passive income streams as illustrated through practical case studies; The definition of dividends, interest, royalties and captail gains in domestic law, tax treaties (OECD, UN and US Models) and EU tax law; impact of EU Fundamental Freedoms on passive income; EU Parent – Subsidiary & Interest – Royalties directives; ECJ case law on passive income and abuse; BEPS and passive income; the EU Swiss Savings Agreement and the taxation of passive income
IX	International Tax Planning and Abuse 2 days	International Tax Planning Techniques and their counteraction measures illustrated through case studies; domestic GAARs and SAARs such as CFC, exit taxes, switch over clauses, deemed residence provisions, anti-conduit rules, anti-treaty shopping rules, thin capitalization rules; Interaction of domestic anti abuse rules with tax treaties; Treaty GAARs and SAARs such as the PPT rule and the LOB clause; Interaction of domestic anti abuse rules with EU Law; Abuse of EU fundamental freedoms; ECJ case law on abuse in direct and indirect tax matters; the EU Anti Tax Avoidance Package and relationship with BEPS; EU Strategy on Abuse; Selected Swiss anti-abuse rules and their interaction with international conventions
X	Privileged Regimes, Tax Competition 2 days	Comparative overview of planning regimes such as IP regimes, holding company regimes, financing company regimes, tonnage tax regimes and so on as illustrated through practical case studies; harmful tax competition and tax regimes; EU State Aid rules; EU Code of Conduct on harmful tax practices; BEPS and Harmful tax competition; international and ECJ case law
XI	WTO Law 1day	Overview of WTO and GATT rules; the link between WTO tax rules and International tax rules; Impact of WTO tax rules on international tax rules

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XII	Dispute Resolution 2 days	Litigation under domestic law (including Swiss tax law), tax treaties (OECD, UN and US Models) and EU Tax law; dispute prevention and dispute resolution mechanisms such as safe harbours, APAs, MAPs, mandatory arbitration and so on; current controversy landscape; alternative dispute resolution mechanisms; cooperative compliance programs; BEPS and dispute resolution; Tax risk management
XIII	Comparative Taxation In Selected Jurisdictions 8 days	Overview of tax systems such as Switzerland, the Netherlands, Luxembourg, Germany, France, United Kingdom, India and US. Topics covered include taxation of residents and non residents; inbound and outbound tax planning; international tax policy; anti-avoidance rules; future trends in these systems in light of BEPS; practical case studies with an emphasis on planning opportunities will be discussed in each lecture
XIV	Soft Skills 1 day	Topics covered include how to brand yourself successfully; how to present with confidence; how to enhance your public relations skills; differentiation; customer care; power words vs. words without power; Do's and Don'ts of Public Speaking; Verbal & Non verbal communication (body language); Empathic listening; Marketing; Branding; Social Media

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