



International Corporate Taxation and Tax Governance Specialization (250 hours and 25 ECTS)

Module	Module Name	Module content
I	International Tax Policy for Multinationals in the post BEPS world 3 days	Understanding the various factors relevant when entering into tax treaty negotiations; Advanced discussion on tax treaty policy in selected States with a focus on the Multilateral Tax Convention; The future of EU tax law policy within the EU and with third States; Impact of EU law on Swiss tax policy; Impact of the OECD, EU and recent domestic law changes on Multinational Enterprises
II	Advanced Tax Accounting 3 days	Principles of tax accounting illustrated through practical case studies; relationship between tax accounting and financial statements within selected jurisdictions (including Switzerland); uncertain direct and indirect tax positions; selected tax accounting issues faced by multinationals such as deferred taxes, loss accounting, intangibles, goodwill, business reorganizations are discussed; consolidation regimes from an accounting and comparative tax perspective
III	Advanced Transfer Pricing 7 days	Advanced issues are illustrated through practical case studies; Topics covered include analyzing the value chain within a multinational; performing comparability adjustments (such as working capital adjustments); advanced application of the profit split method for highly integrated businesses; BEPS and Profit Split Method; TP issues in IP transactions (in particular DEMPE functions with respect to ownership of intangibles, valuation and cost contribution agreements); TP issues with respect to intra group financing (loans, guarantees, cash pooling, captive insurance, factoring, hybrid financial instruments and derivatives); attribution of profits to PE's, in particular, that of banks and insurance companies using the authorized OECD approach ; the link between indirect taxes (customs valuation) and transfer pricing; advanced aspects of business restructurings (with a focus on location savings) ; Emerging TP disputes with particular regard to global case law and country positions; TP issues faced by different industries (such as the

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		financial services industry, pharmaceutical industry, fast-moving consumer goods industry, digital economy and luxury industry); BEPS and TP
IV	Cross Border Mergers and Acquisitions and Financing Transactions 4 days	International tax aspects of cross border mergers and acquisitions illustrated through practical case studies; Particular focus on international, EU and domestic tax aspects on management buy outs, mergers, demergers, hive downs and intra group transfer of assets, re domestication and corporate inversions; EU Merger Directive and ECJ case law; Impact of BEPS on M&A; Capital market transactions; Structured Finance; Islamic Financing; Funding through finance branches; Acquisition Finance; Withholding taxes on Financing arrangements; BEPS proposals on limiting interest deductions
V	Cross Border Secondments 2 days	Taxation of cross border deputations within a Multilational Group; taxation of short term and long term assignments; tax regimes for expatriates; international taxation of equity remuneration including stock options severance pay and retirement benefits; corporate tax implications, in particular, permanent establishment issues; international social security obligations
VI	Tax Planning and Consolidation for Multinational Groups 3 days	Comparative tax consolidation illustrated through practical case studies; tax planning through consolidation techniques; hybrid entities and consolidation; BEPS and tax consolidation; charging intra group management service fees; principal and holding companies in international tax law; international taxation of trade and marketing intangibles; The future role of PE's in tax planning within a multinational; impact of BEPS on tax planning within a multinational

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VII	International Indirect Tax Planning 3 days	Topics addressed include VAT grouping; intra-Community transfers; recharging of costs; cross border VAT planning opportunities vis-à-vis different businesses within the OECD VAT guidelines and EU VAT framework; international custom and excise duties (including customs harmonization within EU); relationship between indirect taxes and transfer pricing; The case law of the ECJ with respect to VAT and customs
VIII	Advanced Exchange of Information and Reporting Issues 1.5 days	Types of exchange of information (EOI); EOI under the OECD, UN and US Models; EOI within the EU; Common reporting standards; Implementation of EOI mechanisms by financial institutions; Impact of EOI on different taxpayers; Taxpayer rights; Data protection
IX	Tax and Crime (including Laundering rules) 1.5 days	Money Tracing tax crimes such as tax evasion, corruption, terrorist financing, computer fraud, money laundering and other financial crimes; the work of the OECD on tax and crime; threats and opportunities for law enforcement agencies; The role of tax administrations, anti-corruption and anti-money laundering authorities, police and law enforcement agencies, and other organisations to combat tax and crime; anti money laundering rules implemented in States; financial investigations undertaken by States
X	Tax Risks and Corporate Governance 2 day	Managing within a MNE tax risks related to domestic/international operations; tax compliance procedures; documenting tax strategies; tax data management; tax data communication to stakeholders and so on
XI	International Taxation in Selected Industries 4 days	Illustration of international tax issues faced by certain industries illustrated through practical case studies – The course focuses on the work undertaken by international organizations (OECD, EU and UN) on digital economy and e-commerce transactions; shipping and airline operations; extractive industries and

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		commodity sector (especially oil and gas operations) and financial services (banking and insurance companies); Tax optimization techniques in these industries are explored
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