

**International Estate Planning & Tax Compliance Specialization (250 hours and 25 ECTS)**

Module	Module Name	Module content
I	International Tax Policy for Individuals 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 Individuals
II	International Succession Law 2 days	Application of cross border succession rules as illustrated through practical case studies; Topics covered include comparative law overview on international succession law rules; Focus on the differences between common law and civil law systems; the rules of private international law on succession; the European Union succession regulation as well as EU and Swiss perspectives on the subject
III	Inheritance Taxation 2 days	Cross border inheritance tax planning opportunities illustrated through practical case studies; Topics covered include cross border inheritances; application of relevant inheritance tax treaties; international and ECJ case law in the field of inheritance, estate and gift taxes; Estate planning principles in civil and common law jurisdictions; Inheritance Taxation in Switzerland
IV	International Estate Planning Vehicles 3 days	The course provides an in depth analysis of international estate planning and asset protection activities that can be conducted through planning vehicles such as trusts, foundations, insurance policies (life and captive insurance) and other vehicles such as protected cell companies; Taxation of such vehicles will be discussed from an international and comparative tax perspective

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V	Taxation of Financial Instruments & Investment Funds 2 days	The course provides an in depth analysis of financial instruments and funds; Topics discussed include structuring specific banking products such as futures, options, swaps, complex financial instruments and so on; various types of investment funds; Comparative taxation of investment funds; Structuring investment funds in selected States such as Luxembourg, Netherlands, Switzerland, United Kingdom and other financial centers; International tax issues for investment funds including fund taxonomy, international taxation issues related to fund interest, taxation at asset level (operational taxes), taxation at fund level and taxation at investor level
VI	Taxation of Artists and Sportsmen 2 days	The course provides an in depth analysis of taxing artists and sportsmen; Topics covered include taxation of entertainers and sportspersons under domestic law; taxation of entertainers and sportspersons under tax treaties; taxation of entertainers and sportspersons under EU law; International Tax planning for artists and sportsman
VII	Comparative Individual Tax Planning for High Net Worth Individuals 7 days	Specific tax planning techniques relevant to high net worth individuals will be discussed using practical case studies; Topics studied in this segment include transfer of residence to new locations, taxation of wealthy entrepreneurs, senior executives, funds managers and family offices; The OECD work in the area of high net worth individuals; Moreover tax systems such as that of Switzerland, US, UK, France, India, Israel, Russia, Italy, Israel and Germany are analyzed in an estate planning context; Selected features of these jurisdictions are reviewed with an emphasis on taxation of individuals. Topics addressed include residence, taxation of financial income, real estate taxation, taxation of domestic and foreign trusts/foundations and other estate planning vehicles, inheritance and gift taxes, exchange of information, taxation of undeclared funds, wealth taxes, succession rules and tax planning structures for individual clients. Case studies on each jurisdiction will be discussed in order to illustrate the various tax optimization opportunities
VIII	FATCA/CRS/QI 3 days	The course provides an in depth analysis of compliance requirements for financial institutions with a focus on FATCA, QI and CRS; Topics covered include application of compliance requirements to trusts structures,

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		foundation structures, private investment companies, banks, investment funds; insurance companies and other financial intermediaries; planning for FATCA and CRS
IX	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
X	Tax and Crime (including Money Laundering Rules) 1.5 days	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
XI	International Taxation of the Financial Services Industry 4 days	International taxation of banks and financial institutions, in particular, insurance companies; IFRS principles relevant to the financial industry; taxation of bank branches; transfer pricing issues in the banking industry; impact of BEPS within the financial industry; operational taxes; tax treaty issues; financial transaction taxes in the EU; International tax issues for the commodity trading sector and so on; tax optimization in the financial services industry

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