



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

Module	Module Name	Module content
I	Swiss Individual Taxation 1.5 days	The following topics are discussed through numerous case studies: jurisdiction to tax individuals, income from dependent and independent activity, income from movable assets, including participation income, income from immovable property, income from social security, gift and inheritance tax
II	Financial Accounting 3 days	Financing accounting (International and Swiss) illustrated through case studies - Topics covered include overview of IFRS/US/Swiss GAAP; Profit and loss accounts, balance sheet and cash flow statements; Stand-alone versus consolidated financial statements of a multinationals (especially in Switzerland); 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	Swiss Corporate Taxation 1.5 days	The following topics are discussed through numerous case studies: overview of Swiss corporate taxation; distribution of profits (including hidden profit distributions), special tax incentives, principles governing the taxation of other legal entities such as associations and foundations ; withholding and stamp taxes are also reviewed
IV	Swiss Inter Cantonal Taxation 2 days	The course focuses on the prohibition of inter-cantonal double taxation; It discusses residency of individuals, partnerships and legal entities in an inter-cantonal context; The course reviews in detail the allocation of taxing rights between the cantons in the area of income and capital, i.e. employment income, income from an

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		independent and business activity/corporate income (including the concept of permanent establishment), income from movable assets (including capital gains), and income from immovable property as well in the area of gift and inheritance taxes. Finally, procedural issues relating to inter-cantonal double taxation are discussed
V	Swiss and International Indirect Taxes 2 days	The principles of Swiss VAT are covered holistically in this module. Topics discussed in this course includes introduction to Swiss VAT (legal basis, etc.) and general overview ; VAT as a consumption tax ; Introduction to the tax object (delivery against consideration) ; Introduction to non-taxable turnover (Nichtumsätze) ; Difference between gifts, subsidies and sponsoring ; Obligation to register as a VAT payer, including “taux de dette fiscale net”: conditions, exemptions, etc ; Principles of input VAT deduction; Exempted transaction; Examples of options in connection with exempted turnovers and rational of the option; Impact on the recovery of input VAT and examples of computations; Allocation in case of mixed use including in holding companies; Impact of non-taxable turnovers including the impact of subsidies; Own use and Subsequent input tax deduction; Introduction to VAT and real estate; Distinction between delivery of goods and supply of services; Place of supplies in the case of delivery of goods; Export of goods etc
VI	Swiss Procedural and Criminal Tax Law 1 day	The course provides an overview of the Swiss tax procedure (including litigation mechanism) and criminal tax law
VII	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

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		qualification/attribution; mutual agreement procedures; treaty overrides; multilateral tax instrument and so on
VIII	European Tax Law (including its relationship with Switzerland) 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)
IX	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
X	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
XI	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

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		Savings Agreement and the taxation of passive income
XII	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; Swiss treaty policy on abuse
XIII	Privileged Regimes and 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.
XIV	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
XV	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

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XVIII	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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