



Swiss Tax Specialization (250 hours and 25 ECTS)

Module	Module Name	Module content
I	Switzerland's Tax Policy in the Post BEPS world 3 days	Understanding the various factors relevant when entering into tax treaty negotiations; Advanced discussion on Swiss tax treaty policy with a focus on the Multilateral Tax Convention; The future of EU tax law policy within the EU and with third States such as Switzerland; Impact of the OECD, EU and recent domestic law changes on Multinational Enterprises as well as individual taxpayers'
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	Swiss Taxation of Mergers and Acquisitions and Financing Transactions 4 days	Swiss commercial and tax aspects of mergers and acquisitions illustrated through practical case studies; Particular focus will be put on management buy outs, mergers, demergers, hive downs and intra group transfer of assets, re domestication and corporate inversions; Impact of BEPS on Swiss M&A; Capital market transactions; Structured Finance; Islamic Financing; Funding through finance branches; Acquisition Finance; Withholding taxes on Financing arrangements in Switzerland; BEPS proposals on limiting interest deductions
IV	Swiss Taxation of Financial Restructurings and	Swiss commercial and tax aspects of Financial restructurings illustrated through practical case studies with a focus on loss carry forwards; Swiss commercial and tax aspects of liquidations illustrated through practical case

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	Liquidations 2 days	studies;
V	International and Swiss Corporate Tax Planning 3 days	Tax planning opportunities illustrated through practical case studies. Topics covered include hybrid entities, principal and holding companies in Switzerland and in the international tax law framework; international taxation of companies that own trade and marketing intangibles; the future role of PE's in tax planning within a multinational; impact of BEPS on international tax planning
VI	Advanced Swiss Indirect Taxation 2 days	Advanced Swiss VAT, customs and stamp duty issues; Swiss VAT and customs planning
VII	Swiss and International Employee Taxation 2 days	Taxation of cross border deputations within a Swiss Groups; 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; equalization arrangements; Cross border commuters from France, Germany, Italy, Austria and Liechtenstein; Swiss tax planning for cross border employees; Swiss social security obligations
VIII	Swiss Succession and Inheritance Taxation 4 days	Swiss 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; 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

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IX	Estate Planning in Switzerland 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 Swiss tax perspective
X	Collective Investment Vehicles 2 days	The course provides an in depth analysis of Swiss investment funds; Topics discussed include various types of investment funds; Swiss taxation of investment funds; Structuring investment funds in selected States such as Luxembourg, Netherlands, United Kingdom and other financial centres; Swiss and 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
XI	Swiss Real Estate, Family and Pension Taxation 3 days	The first part of this module will deal with Swiss tax aspects of real estate. The tax aspects will be illustrated through practical case studies with a focus on acquisition, ownership and sale of real estate as well as holding real estate through immovable property companies or investment funds; The second part of this module will deal with Swiss tax aspects of families with a focus on taxing married couples that live together, tax treatments of divorce and tax treatment of situations after a divorce (alimony payments). The third part of this module will deal with Swiss tax aspects of pensions. Topics covered will include the Swiss social security system, taxation of contributions made to a pension fund, taxation of pension income under Swiss domestic law and tax treaties, transfer of pension income among different schemes; planning for pension income and so on.
XII	Advanced Swiss Criminal Tax Law (including relation with money laundering rules)	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

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	1.5 days	enforcement agencies, and other organisations to combat tax and crime; Swiss anti-money laundering rules; financial investigations in Switzerland
XIII	Advanced Administrative Assistance 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 standard; Implementation of EOI mechanisms by financial institutions; Impact of EOI on different taxpayers; Taxpayer rights; Data protection; In depth analysis on Swiss instruments and law for exchange of informations; the case law of various Courts

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