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UNIVERSITÉ DE  
NEUCHÂTEL

FACULTÉ DE DROIT

# Executive Master of Advanced Studies in International Taxation



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## In a nutshell

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### Program

Full time (1 year) or part-time (1.5 year)  
International or Swiss curriculum  
Core courses and several specializations  
Master Thesis

### Diploma

Executive Master of Advanced Studies  
in International Taxation



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#### IMPRESSUM

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“Whether they apply to individuals or to enterprises, the rules of tax law have now become of critical importance. The Executive Master of Advanced Studies in International Taxation offers high level education to those wishing to practice tax law”.

**PROF. DR ROBERT DANON**  
Director of the Executive Master  
of Advanced Studies in International Taxation



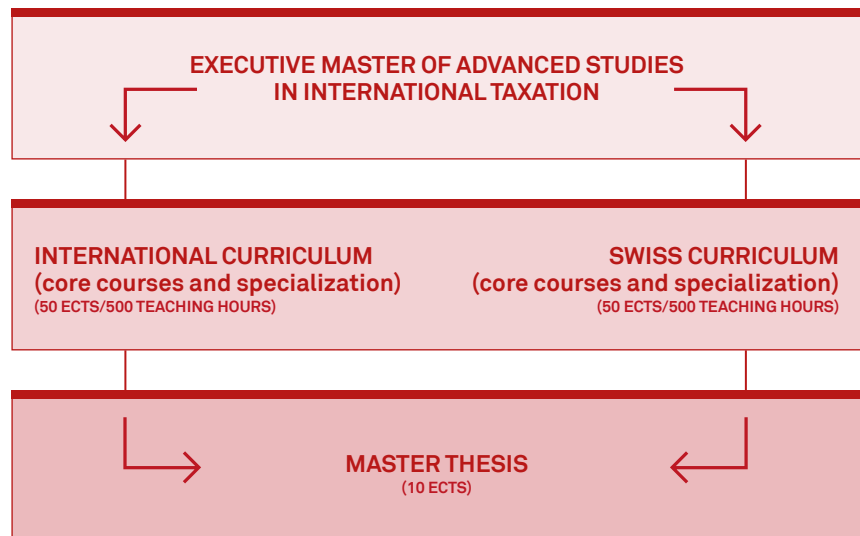


## Program overview

In a globalized world characterized by an increasing mobility of individuals and enterprises, the rules of tax law have become of critical importance. The *Executive Master of Advanced Studies in International Taxation* (MAS) of the University of Neuchâtel offers high level education in tax law. The MAS consists of core courses and different specializations. It is concluded with a Master Thesis.

The MAS is aimed in particular at those holding a degree in law or economics (or a degree deemed to be equivalent, combined as the case may be, with a prior professional experience) and wishing to practice with a law or an audit firm, a bank, as an in-house counsel to a company or with the tax administration. Further, because the MAS is designed for those practising abroad or in Switzerland, it offers both an *International* or *Swiss curriculum* which is taught by leading academics and practitioners.

The MAS may be undertaken on a part-time basis (1.5 year/3 semesters) or on a full time basis (1 year/2 semesters).





## International curriculum | Overview

The international curriculum is typically designed for someone wishing to acquire an expertise in international and comparative tax law. In line with the general structure of the MAS, the international curriculum comprises a core course and an alternative specialization in *International Corporate Tax* or *International Individual Tax*. This structure allows the candidates to specialize in the area which best corresponds to their actual or contemplated area of practice.

### Full time candidates

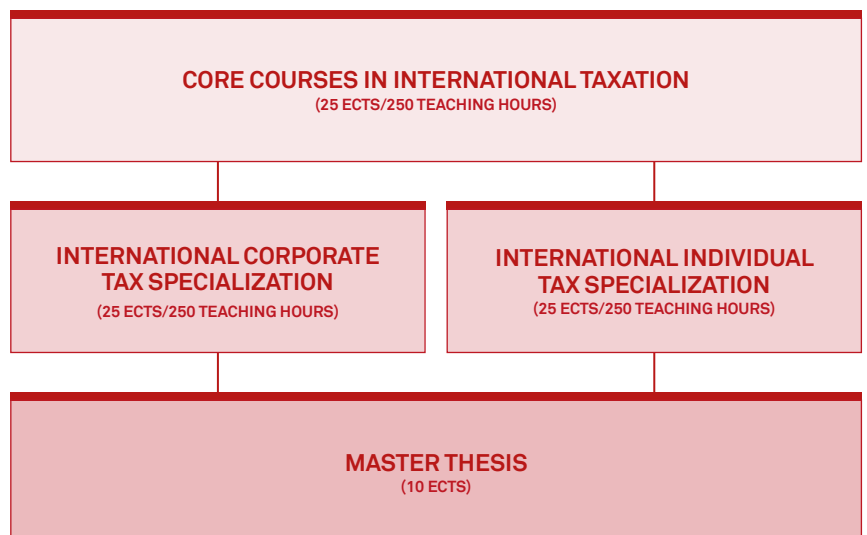
1 year (2 semesters)

For candidates taking the MAS on a full time basis, the core courses are held from January to June, while the specializations take place from July to December. For one year, courses take place at the University of Neuchâtel in a “block fashion” i.e. for six consecutive days at the beginning of each month. During the rest of the month, candidates undertaking the MAS on a full time basis attend workshops while working on the preparation of their Master Thesis.

### Part time candidates

1.5 year (3 semesters)

For candidates taking the MAS on a part-time basis, the preparation of the Master Thesis begins in the third semester i.e. from January to June of the year following the beginning of the MAS.





## International curriculum | Core courses

The core courses, which take place between January to June, consist of the following fundamental modules aiming at providing the participants with high level expertise in International, European and Comparative tax law. At this stage of the MAS, a strong emphasis is already placed on case studies.

### International tax policy and comparative taxation :

allows the participants to understand international tax policy and compare several tax systems (for example Switzerland, Netherlands, Luxembourg, Germany, France and United Kingdom) from an inbound and outbound perspective in order to identify tax policy differences and various planning opportunities.

### US international taxation :

provides an overview of essential US international tax rules applying in a cross-border context such as jurisdiction to tax, unilateral relief from double taxation, anti-abuse rules etc.

### Tax treaties :

provides extensive knowledge of tax treaties. Essential treaty issues such as interpretation, treaty residence, the permanent establishment concept are first discussed. Next, the application of the so-called “distributive rules” ie business profits, dividends, interest, royalties, capital gains, income from employment, pensions, income derived by artists and sportsmen etc are illustrated through numerous case studies. Finally, selected issues are discussed in light of international treaty practice such as treaty shopping, anti abuse rules, exchange of information in tax matters, conflicts of qualification/attribution, mutual agreement procedure, etc.

### European Tax Law :

provides a general overview to European tax law. Topics discussed include an introduction to EU Law and the various EU legal institutions, EU procedural tax law, the impact of the fundamental freedoms on direct taxes, state aid and harmful tax competition, the relations between the EU with third countries. Thereafter, essential EU directives such as the Parent – Subsidiary, Interest – Royalty and the Exchange of Information directives are discussed.

### VAT :

VAT principles, in particular those applying in a cross-border context, are reviewed, compared and illustrated through case studies.

Courses	
Module 1	International tax policy and comparative taxation
Module 2	US international taxation
Module 3	Tax treaties
Module 4	European Tax Law
Module 5	VAT



## International curriculum | International corporate tax specialization

The International Corporate Tax specialization, which consists of the six following courses, is typically designed for someone wishing to practice international corporate tax law in a law or in an audit firm, with the tax administration or as an in-house counsel to an international group. At this stage of the MAS, a strong emphasis is predominantly placed on case studies, tax optimization and tax planning. Each module is approached from a global and transactional perspective.

The specialization begins with a module in *Financial Accounting*. This module aims first of all at providing the participants with the essentials of financial accounting. Major accounting standards (Swiss GAAP, RPC, IAS/IFRS, US GAAP etc.) are in particular analysed with the aim of providing the participants with a practical understanding of financial statements. The course also focuses on consolidated accounting techniques and methods as well as on selected issues such as goodwill depreciation, treatment of mergers and acquisitions, etc. The next module *Taxation of Multinational Groups* focuses on major operations

and transactions affecting companies conducting cross border operations and explores corporate tax planning techniques. Topics include financing, holding company locations, cross border mergers and acquisitions, cross border secondment of employees and the various tax efficient structures surrounding them. Thereafter, participants go through the *Transfer Pricing* module which extensively covers all issues surrounding associated enterprises such as comparability, the various transfer pricing methods, services, intangibles, business restructurings, advance pricing arrangements, mutual

agreement procedure. This module concludes with a seminar on tax planning and transfer pricing.

Then the participants revisit VAT and discuss complex issues in the *Advanced VAT* course and identify the planning opportunities available in a cross border context.

Also, a strong emphasis is placed on the *Advanced European Tax Law* course which discusses advanced issues in European primary and secondary law.

The specialization finally concludes with tax planning workshops.

Courses	
Module 1	Financial accounting
Module 2	Taxation of multinational groups
Module 3	Transfer pricing
Module 4	Advanced VAT
Module 5	Advanced European Tax Law
Module 6	Tax Planning workshops



## International curriculum | International individual tax specialization

The International Individual Tax specialization is typically designed for someone advising individuals, in particular high net worth individuals or employees of an international group. At this stage of the MAS, the emphasis is predominantly placed on case studies, tax optimization and tax planning. Each subject is approached from a global and comparative perspective.

The specialization begins with the *International Succession Law* module which provides an introduction to the basic concepts of succession law in an international setting.

The participants then attend the *Advanced Comparative Individual Taxation* module which provides further insight on selected foreign tax systems in an estate planning context (for example Switzerland, UK, USA, Belgium, Italy, France and India). Selected features of these jurisdictions are reviewed through case studies with a emphasis on jurisdiction to tax, anti-avoidance rules and tax planning structures for individuals.

Thereafter, the taxation of partnerships, trusts, foundations and collective investment vehicles are discussed from a comparative and multijurisdictional perspective in the *Comparative Taxation of Estate Planning Vehicles* module.

Subsequently, this specialisation focuses on specific tax planning techniques relating to *High Net Worth Individuals* having international connections.

Then, international tax issues in relation to specific remuneration such as bonus, lump sum remunerations, stock options plans affecting employees in cross border situations are discussed through numerous

case studies in the *International taxation of employees* module.

Also, this specialization addresses compliance issues typically relevant in an international individual tax context such as reporting requirements stemming from the Savings Directive/Agreement within the EU/Swiss context and QI/FATCA within the US context.

Further, a strong emphasis is placed on the *Advanced European Tax Law* course which discusses advanced issues in European primary and secondary law.

The specialization finally concludes with tax planning workshops.

Courses	
Module 1	International succession law
Module 2	Advanced comparative individual taxation
Module 3	Comparative taxation of estate planning vehicles «trusts, foundations, etc.»
Module 4	High net worth individuals in international tax planning
Module 5	International taxation of employees
Module 6	Savings and QI taxation
Module 7	Advanced European Tax Law
Module 8	Tax Planning workshops



## Swiss curriculum | Overview

The Swiss curriculum is typically designed for someone wishing to specialize in Swiss tax law while at the same time combining this expertise with in depth knowledge of international tax law. In line with the general structure of the MAS, the Swiss curriculum comprises a core course and a specialization. The Swiss curriculum is typically aimed at those practising tax law in Switzerland, whether in a law or an audit firm or as an in-house counsel to a Swiss company or with the tax administration.

### Part time candidates

1.5 year (three semesters)

For candidates taking the MAS on a part-time basis, the core courses are held from January to June, while the specialization takes place from July to December. Approximately half of the modules of the Swiss curriculum are held at the end of the week (Thursday/Friday or Friday/Saturday) while the other half takes place in a “block fashion” i.e. for six consecutive days at the beginning of each month. The preparation of the Master Thesis begins in the third semester i.e. from January to June of the year following the beginning of the MAS.

### Full time candidates

1 year (two semesters)

For candidates taking the MAS on a full time basis, the core courses are held from January to June, while the specialization takes place from July to December. Approximately half of the modules of the Swiss curriculum are held at the end of the week (Thursday/Friday or Friday/Saturday) while the other half takes place in a “block fashion” i.e. for six consecutive days at the beginning of each month. During the rest of the month, candidates undertaking the MAS on a full time basis attend workshops while working on the preparation of their master Thesis.

**CORE COURSES IN SWISS  
AND INTERNATIONAL TAXATION**  
(25 ECTS/250 TEACHING HOURS)

**SPECIALIZATION IN SWISS  
AND INTERNATIONAL TAXATION**  
(25 ECTS/250 TEACHING HOURS)

**MASTER THESIS**  
(10 ECTS)



## Swiss curriculum | Core courses

The core courses, which take place between January to June, consist of the following fundamental modules aiming at providing the participants with high level expertise in Swiss and International taxation.

### Swiss individual taxation:

focuses on all issues relevant to individual taxation, such as 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 etc. All issues discussed are illustrated through numerous case studies.

hidden profit distributions), special tax incentives (such as participation reduction, holding and auxiliary regime) as well as tax exemptions. The course also discusses principles governing the taxation of other legal entities such as associations and foundations. Finally, withholding and stamp taxes are also reviewed. All issues discussed are illustrated through numerous case studies.

### Swiss corporate taxation:

focuses on all issues relevant to corporate taxation, such as jurisdiction to tax corporations, rules governing the recognition of taxable profit ("Massgeblichkeitsprinzip" and specific issues such as tax adjustments), financing (debt and equity), distribution of profits (including

### Tax procedure and criminal tax law:

presents and discusses issues relating to Swiss tax procedure and criminal tax law.

### Swiss intercantonal double taxation:

The course focuses on the prohibition of intercantonal double taxation. It discusses residency of individuals, partnerships and

legal entities in an intercantonal context. Next 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 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 intercantonal double taxation are discussed.

### Tax treaties, European Tax Law, VAT:

Kindly refer to the international core course curriculum for a description of these modules.

Courses	
Module 1	Swiss individual taxation Swiss corporate taxation Tax procedure and criminal tax law
Module 2	Swiss intercantonal double taxation
Module 3	Tax treaties
Module 4	European Tax Law
Module 5	VAT



## Swiss curriculum | Specialization

This specialization is designed to provide the participants with high level knowledge of all areas of Swiss tax law while at the same time enhancing their international tax expertise acquired in the core courses.

The specialization begins with a module in *Financial Accounting*. This module aims first of all at providing the participants with the essentials of financial accounting. Major accounting standards (Swiss GAAP, RPC, IAS/IFRS, US GAAP etc.) are in particular analysed with the aim of providing the participants with a practical understanding of financial statements. The course also focuses on consolidated accounting techniques and methods as well as on selected issues such as goodwill depreciation, treatment of mergers and acquisitions, etc. Next, the *Advanced Swiss Corporate Taxation* course discusses extensively a series of corporate tax operations/transactions from a Swiss tax perspective. The emphasis is placed

in particular on financing, restructurings (conversions, mergers, quasi-mergers, demergers, intra-group transfer of assets, M & A planning, recapitalizations, intercantonal and international relocations, etc.), group financing and holding company location. The *Advanced Individual Taxation*, VAT and *European Tax Law* courses are based on the same philosophy.

The *Advanced Individual Taxation* course explores complex individual tax issues through numerous case studies. The course deals first of all with income from movable assets and focuses for example on income from participation (including share deals and indirect partial liquidation theory/transposition), income from collective investment vehicles, trusts and foundations

as well as income from financial instruments. The second segment of the course deals with family as well as real estate taxation. The course then discusses the taxation of selected employment schemes (stock options plans, bonuses, deferred remunerations etc.) as well income from pensions. Next, the participants attend the Advanced VAT and Advanced European Tax Law modules which are in line with the general structure of the international curriculum. This specialization finally concluded with tax planning workshops.

Courses	
Module 1	Financial accounting
Module 2	Advanced Swiss corporate taxation
Module 3	Advanced Swiss individual taxation
Module 4	Advanced VAT
Module 5	Advanced European Tax Law
Module 6	Tax Planning workshops



## International faculty 2011 – 2013

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**Mr Darioush Zirakzadeh**  
Senior Manager –  
PricewaterhouseCoopers (LAUSANNE)



## Information and registration

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### Admission requirements

Applicants must hold a Master in Law or Economics or a degree deemed to be equivalent, combined as the case may be, with prior professional experience.

### Obtention of qualification

To obtain the Executive MAS in International Taxation, the candidates must have paid the registration fee in full and acquired 60 ECTS credits i.e. successfully passed the core course (25 ECTS) and the specialization (25 ECTS) exams and completed their Master Thesis (10 ECTS). In case of partial success, a statement of the credits obtained will be issued. In case of failure of the core course exam, a statement of participation can be issued, provided that the student proves to have participated to at least 80% of the courses.

### Registration

The candidate must present a request of registration. The registration documentation should contain (i) a signed and dated registration form, (ii) a curriculum vitae; (iii) a letter outlining the reasons for attending this course (iv) copies of diplomas, (v) 2 passport size pictures.

### Executive Master in International taxation

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[www.unine.ch/mas-international-taxation](http://www.unine.ch/mas-international-taxation)

### Deadline for registration

Before 30 September 2011

### Registration fee

The fee for the entire program is CHF 25'000.-

### MAS Team

The Executive MAS in International Taxation is led by Prof Dr Robert Danon. He is assisted by Mr. Vikram Chand and Nicole Meyer. If you have any questions or require any clarification about the program, feel free to contact one of its team members.

### Prof Dr Robert Danon

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Neuchâtel (Switzerland)  
An ideal place to study



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“The education provided in this program was the best way for me to enhance my tax knowledge especially in the arena of international taxation. The topics learnt were highly useful in my day to day job. The lectures are based on case studies which help to understand the subject matter at stake in a practical manner. The members of the faculty are excellent too. I highly recommend this Masters to all practitioners wishing to deepen their knowledge or specialize in the field of tax law.”

Entela, Lawyer

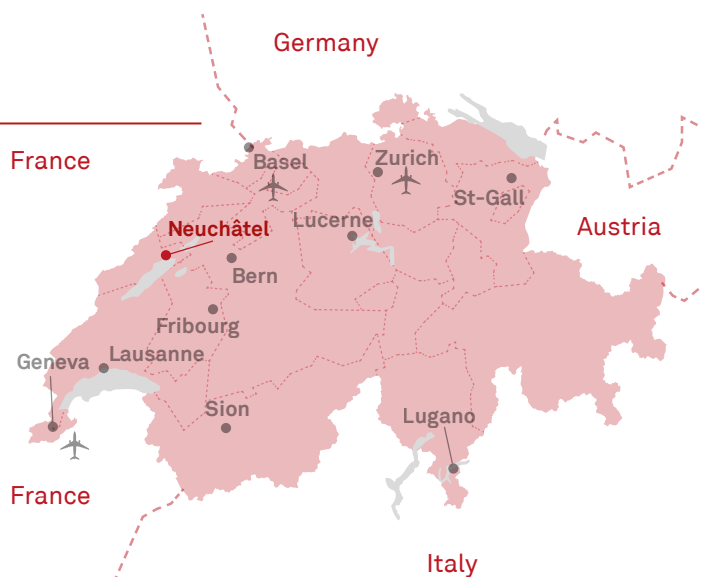
## How to come to Neuchâtel

### By train (intercity direct):

Geneva airport :	1h08
Lausanne :	40 min
Zurich airport :	1h28
Bern :	36 min
Basel airport :	1h32

### By car :

Geneva :	128 km
Lausanne :	72 km
Zurich :	150 km
Bern :	52 km
Basel :	122 km




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FACULTÉ DE DROIT

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