Introduction to Swiss and International Taxation

Lecturer
Prof. Dr. Adriano Marantelli

Course
Fall 2018, Thursday 10.15-12.00

Credits
5 ECTS

Description
This is a lecture course designed to give an introduction to international taxation. We will cover the basic elements of the “OECD Model Tax Convention on Income and on Capital” as well as the basic Swiss domestic rules regarding international taxation. The classes will be structured as follows: after a brief theoretical introduction the focus will be on the discussion of brief case studies.

Participation
Master level as well as LL.M. students and Master in Business Administration students

Literature
Recommended readings include
- and various chapters (to be indicated during the course) of “Xavier Oberson/Howard R. Hull, Switzerland in International Tax Law, 4th edition, Amsterdam 2011