Introduction to Swiss and International Taxation

Our lecture course in the spring semester 2023 is designed to give an introduction to international taxation. In today’s globalised economic world international tax law plays a prominent role. The interaction between international and domestic tax rules is of a highly complex nature. Therefore, 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. If the specific circumstances allow it, an excursion to a tax institution (e.g. the OECD in Paris) is planned (details will be announced during the course).

We would like to equip the course participants with key knowledge in international taxation. Our course module is open for students at the master level as well as for LL.M. students, whereby international students are very welcome.

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