

Lucerne University of
Applied Sciences and Arts

**HOCHSCHULE
LUZERN**

Business

Certificate of Advanced Studies

CAS Tax Compliance Management for Financial Institutions

Institute of Financial Services Zug IFZ

www.hslu.ch/tax

CAS Tax Compliance Management for Financial Institutions

Start Date

27 September 2018

Application deadline

17 August 2018

Tuition Fees

CHF 11,800

Info-Events

www.hslu.ch/tax

Head of studies



Dr Roland A. Pfister

Tax-focused Compliance Management for banks, insurance companies, family offices and asset managers

Over the last years, Tax Compliance Management has become a key topic for financial institutions around the globe, including Switzerland. In an already demanding tax and regulatory environment, the introduction of new tax rules has led to a wide range of complex requirements for financial institutions. The pressure on financial institutions to comply with these new requirements and to manage financial and reputational risks is substantial. It is therefore not surprising that employees with a strong knowledge of Tax Compliance Management are very much sought-after.

In response to this demand, last year the Institute of Financial Services Zug IFZ launched a new «Certificate of Advanced Studies CAS». Our CAS Tax Compliance Management for Financial Institutions course aims at providing you with a comprehensive understanding of national and international tax and regulatory requirement focusing on financial institutions' compliance challenges.

In order to achieve this, a diverse body of expert lecturers with practical experience will discuss the concrete problems faced by financial institutions on a day-to-day basis.

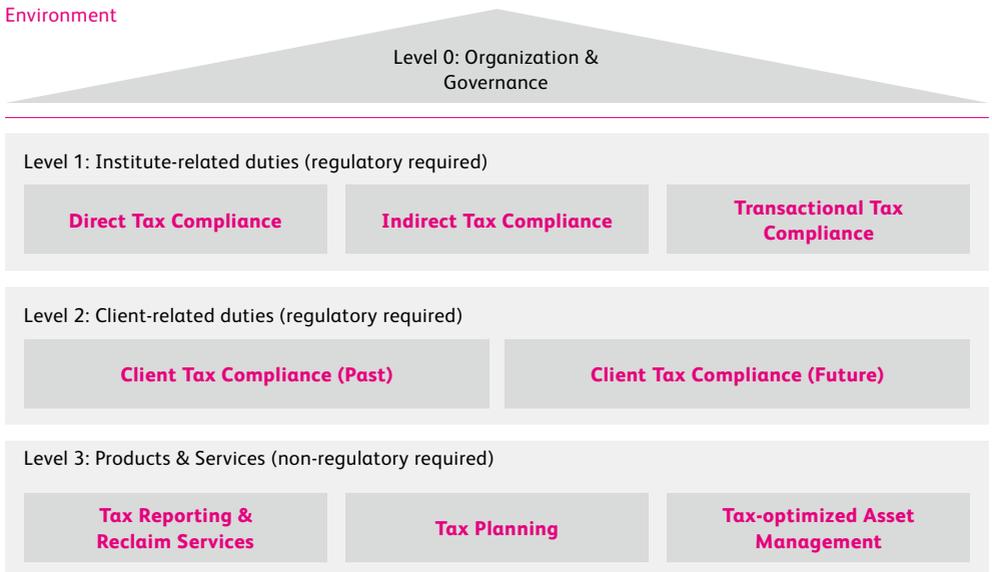
The course will provide attendees with both intellectual and practical skills, as well as opportunities to extend their professional network effectively. Participants will obtain a comprehensive overview of relevant aspects of tax compliance. After this course, attendees will be able to identify the elements of the House of Tax Compliance and address, understand and digest the inherent complexity of this field, as well as the different and key components from the financial institution's perspective.

From a practical standpoint, attendees will be able to assess risks associated with financial institutions and to take appropriate measures for risk mitigation. Lastly, participants will become part of a community of recognized professionals in the field who are facing similar challenges and issues.

The course will deal with tax compliance management for financial institutions on three levels of the House of Tax Compliance: (i) institute related services (including direct and indirect tax compliance and transactional and operational tax compliance), (ii) client related duties (including past and future tax compliance), and (iii) product and services (tax reclaim and reporting services, tax planning and tax suitable asset and wealth management). For a more comprehensive explanation of the course context, please see the following graphic:

House of Tax Compliance

Environment



Main Subjects

- Course 1** **Brush Up: Swiss Domestic and International Tax Principles**
(optional) Swiss Tax Principles for Individuals. Corporate Taxation. Double Tax Conventions.
- Course 2** **Introduction: Tax Compliance Management in the context of Enterprise Risk Management**
- Course 3** **Direct Tax Compliance**
CIT general taxation & compliance. BEPS. Permanent Establishment/Representative's Office. Transfer Pricing. Tax Accounting. Accidental Expatriates. Tax Reporting extern (e.g., IFRS, Cash Flow taxes, information to shareholders).
- Course 4** **Indirect Tax Compliance**
VAT (particularly regarding financial services). Record retention tax matters.
- Course 5** **Operational/Transactional Tax Compliance**
Stamp Tax (securities transfer tax). EU financial transaction tax (e.g., French and Italian FTT, etc.) Insurance Premium Tax.
- Course 6** **Cross Border Withholding Tax Compliance**
Reclaiming withholding tax (e.g., dividends, interests, capital gains, structured products, etc.) for individuals, corporate entities and hybrid entities such as investment fund, trust and partnership
- Course 7** **Client Tax Obligations of Financial Institutions**
Client tax reporting. Fund reporting. Product design. Country-specific Discretionary Mandates. Country-specific Advisory Mandates. Real Estate Investments
- Course 8** **Tax Compliance Aspects of International Tax Transparency Rules (QI, FATCA Model I+II and Common Reporting Standards)**
Exchange of information according to Article 26 OECD-MC. TIEA. Administrative assistance. FATCA Model I & II. CRS (Automatic Exchange of Information). Obligation of responsible officer.
- Course 9** **Regulatory Compliance Aspects within Switzerland and in a Cross Border Context**
Financial market regulation for financial institutions: Cross-border risks and CT rule set. The AML landscape. The qualified tax offence. AML duties for financial intermediaries. Financial market supervision framework: FINMA and self-regulatory bodies.
- Course 10** **Conclusion: Evaluation of Tax Compliance Management Frameworks for Banks, Insurance Companies, Family Offices and Asset Managers**
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Target Group

The course is specifically designed for professionals in financial institutions (banks, insurance companies, family offices, asset managers and similar financial service providers) who want to enhance their understanding of Tax Compliance obligations, processes and controls, in order to better protect their employer and boost their career opportunities within their company.

Specifically, the course is aimed at:

- In-house Group/Regulatory Tax Managers
- In-house Operational Tax Managers
- Tax Advisors to financial institutions
- Lawyers
- Government officials and regulators
- Other professionals dealing with Tax Compliance matters

General Course Information

- Degree: Certificate of Advanced Studies Hochschule Luzern/FHZ in Tax Compliance Management for Financial Institutions
- Location: Zug, two minutes walking distance from the train station
- Language: English
- Class size: 15 – 25 participants
- Credits: 15 ECTS
- Duration: 12 months, contact lessons take place approximately three days (Thursday through Saturday) every two months.

For more details, see www.hslu.ch/tax

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Contact

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