

## National and International Tax and Law

module description valid from 01/02/2026

### General module information

<b>module number</b>	W.MSCIFM_ITL01.25
<b>type of module</b>	C-Core Module
<b>module level</b>	B-Basis level
<b>ECTS credits</b>	3
<b>module category</b>	learning module (LM)
<b>workload</b>	
<b>contact hours, in hrs</b>	27.00
<b>supervised self-study, in hrs</b>	63.00
<b>unsupervised self-study, in hrs</b>	0.00
<b>delivery / execution</b>	autumn semester
<b>regularity of in-person classes</b>	weekly
<b>module coordinator(s)</b>	Roland Pfister (roland.pfister@hslu.ch)
<b>teaching language</b>	English

### Record

<b>record</b>	<p>This module offers an introduction to the fundamental principles of national and international corporate law, as well as domestic and cross-border taxation. Employees in financial institutions must be able to identify tax and legal issues, exercise due diligence in addressing them, and recognize when to seek specialist advice.</p> <p>Particular emphasis is placed on applying Swiss tax provisions to both individuals and companies, interpreting tax treaties in accordance with the OECD Model, and understanding global corporate tax systems. The module highlights the importance of tax transparency and compliance in today's tax environment.</p> <p>In terms of corporate law, the module provides students with a comprehensive overview of the Swiss regulatory framework, covering key areas such as asset management, insurance, and banking. It also addresses fundamental concepts of company incorporation and various situations that may arise throughout an entity's life, including capital contributions, financing, and decision-making processes.</p> <p>Finally, selected corporate law topics, such as mergers and acquisitions</p>
---------------	--

	(M&A) and intellectual property (IP), will be discussed in detail due to their relevance for financial managers in their daily activities.
--	--

## Placement in the course of studies

<b>degree programme / use</b>	Master of Science in International Financial Management
-------------------------------	---

## Module content

<b>learning objectives</b>	<p>Students know the basic principles and important aspects of corporate law, M&amp;A, intellectual property, and financial transactions.</p> <p>Students know how to identify critical or potentially critical situations; know when and where to seek legal advice or assistance; and show particular prudence and care when dealing with the discussed aspects (cf. course content).</p> <p>Students apply and use their knowledge of corporate law, M&amp;A, intellectual property, and financial transactions; understand key features of Swiss corporate law and selected legal entities.</p> <p>Students reflect on and challenge their personal and external judgments, developing them with regard to the assignment.</p> <p>Students have a better understanding of the relevance of taxes in the current world. Swiss Domestic Tax Law. Students apply provisions of the International Double Tax Conventions based on the OECD Model. Students have basic knowledge of intra-group transactions (transfer pricing).</p> <p>Students understand Swiss tax provisions for individuals and companies in inbound and outbound scenarios. Students understand international tax principles in inbound and outbound scenarios. Students understand tax-compliant structuring solutions for individuals and corporate entities. Students understand the exchange of information in tax matters.</p> <p>Students identify the relevant legal basis for various situations. They analyze specific cases and apply Double Tax Conventions to practical scenarios. Additionally, students compare different tax systems. They work in teams to analyze and discuss problems, considering, evaluating, substantiating, and refuting a range of arguments. Finally, they critically and appreciatively evaluate their results.</p>
<b>learning content and structure</b>	<p>National and International Tax</p> <ul style="list-style-type: none"> <li>• Introduction and Tax Law Fundamentals</li> <li>• Switzerland's tax law system in a nutshell</li> <li>• Overview of selected, worldwide corporate tax systems</li> <li>• Overall assessment and critical thoughts on the corporate tax policy of Switzerland, with particular attention to the Swiss Corporate</li> </ul> <p>Tax Reform III</p> <ul style="list-style-type: none"> <li>• Introduction to Double Tax Convention</li> <li>• Selected case studies for individuals and corporate entities, applying Swiss domestic provisions and the OECD double tax convention</li> </ul> <p>National and International Law</p> <ul style="list-style-type: none"> <li>• Introduction - areas of law, global legal systems, interaction with a lawyer, finding the law by yourself</li> <li>• Corporate law - types of legal entities, focus stock corporations, how to name a corporation, nominal capital, limited liability, shares-structure, capital &amp; transfer, organisation of a corporation, understanding the commercial registry, expanding to a new country</li> <li>• Cases &amp; exercises</li> <li>• M&amp;A - types of M&amp;A, change of control, timeline, conditions</li> </ul>

	<p>precedent, closing actions, representations &amp; warranties, indemnities, remedies, resignations of directors &amp; auditors, covenants</p> <ul style="list-style-type: none"> <li>• Litigation &amp; draft of contracts - definition and legal background of litigation, types of proceedings, different proceedings, different mechanisms of civil and commercial dispute resolution, key elements of a civil procedure, enforcement of a judgment, drafting Contracts</li> <li>• Cases &amp; Exercises</li> <li>• Intellectual property rights - what is an IP, why it is important, kinds of IP rights, IP rights in an international environment, IP from a Business Perspective: Strategy &amp; Employment, How Lawyers Can Help</li> <li>• Financing transactions - types of loan finance and agreement, conditions precedent, repayment &amp; prepayment &amp; cancellation, interest, financial covenants, representation, events of default, securities, syndication, upstream, and cross-stream limitation</li> </ul>
<b>teaching and learning methods</b>	Contact hours: seminar, exercises, presentations, field trip, group work Directed study: individual work, group work, compulsory reading
<b>Learning objectives acc. the competency model</b>	<p>Graduates know the strengths and weaknesses, and the effects of their own personality in business contexts.</p> <p>Graduates critically evaluate the impact of their solutions.</p> <p>Graduates demonstrate the subject-expertise required to manage organizations in their field of business.</p>

### Assessed assignment

<b>grading scale</b>	HSLU.Halbe Noten
<b>examination/assessment 1</b>	
<b>art</b>	oral examination/assessment
<b>form</b>	presentation
<b>time</b>	end of semester/block week
<b>exam location</b>	on-site/in-person
<b>in group</b>	Yes
<b>scope</b>	30.00 Minute(s)
<b>weighting</b>	50 %
<b>electronic</b>	no
<b>examination/assessment 2</b>	
<b>art</b>	written examination/assessment
<b>form</b>	individual examination
<b>time</b>	during the semester/block week
<b>exam location</b>	on-site/in-person
<b>in group</b>	No
<b>scope</b>	60.00 Minute(s)
<b>weighting</b>	50 %

<b>electronic</b>	no
-------------------	----

Created: 09/02/2026

Module code: W.MSCIFM\_ITL01

Version: 1.0