

## W.MSCIFM\_ITL01.25\_National and International Tax and Law

02.09.2025

### General Information

<b>Module Code</b>	W.MSCIFM_ITL01.25
<b>Programme</b>	Master of Science in International Financial Management
<b>Type of Module</b>	Core module in foundation
<b>Level of Module</b>	Basic
<b>ECTS Credits / Workload</b>	3 ECTS Credits (90 hours)

### Module Dependencies

#### Pre-requisites

#### Follow-up modules

### Module Aims

The module provides an introduction to the fundamental principles of national and international corporate law as well as domestic and cross- border taxation. Employees working in a Financial Institution must be able to recognize both tax and legal issues, exercise due care in handling them, and know when specialist's advice is required. A particular emphasis is placed on applying Swiss tax provisions to individuals and companies, interpreting tax treaties based on the OECD Model, and understanding global corporate tax systems, with special focus on the relevance of tax transparency and tax compliance in the current tax world.

In terms of corporate law, this module aims at providing the students with a comprehensive overview of the Swiss regulatory system by introducing key areas such as asset management, insurance and banking. Also, basic concepts associated to the incorporation of a company, as well as situations which may arise during the life of an entity (capital contributions, financing, decision-making process, etc.) will also be addressed. Finally, selected corporate law topics such as merger & acquisitions (M&A) and Intellectual Property (IP) will be discussed in detail provided their relevance for financial managers in their day-to-day activities.

### Learning Outcome 1

Students understand the basic principles of Swiss national and international corporate law. They are able to recognize problems and show a certain providence and care when dealing with discussed aspects. Students are able to identify critical or potentially critical situations, knowing when and where to ask for legal advice or help.

	<b>Importance</b>	<b>Relevant NQF-Descriptors</b>
Subject knowledge and skills: Students know the basic principles and important aspects of corporate law, M&A, intellectual property and financial transactions.	medium	knowledge
Problem-solving: Students know how to identify critical or potentially critical situations; knowing when and where to ask for legal advice or help; show a certain providence and care when dealing with discussed aspects (cf. Course content where to ask for legal advice or help; show a certain providence and care when dealing with discussed aspects (cf. Course content)	high	judgement
Methodology: Students apply and use their knowledge of corporate law, M&A, intellectual property and financial transactions; understand key features of Swiss corporate law and selected legal entities.	medium	knowledge; judgement
Self-related skills: Students reflect and challenge personal and external judgments and develop these with regard to the assignment	low	learning autonomy

### Learning Outcome 2

Students analyze and apply Swiss domestic tax provisions to individuals and corporate entities as well as tax treaties based on the OECD Model in an inbound and outbound context. Students gain an overview of the worldwide corporate tax systems and policies

and of their main tax principles, emphasizing on the relevance of tax compliance and tax transparency. Further, students are aware of the different taxation levels, which factors should be considered when determining the tax burden of a given transaction, the existence tax reporting regimes (FATCA, CRS, CARF, etc.) and exchange of information between tax authorities in cross-border situations.

	Importance	Relevant NQF-Descriptors
Subject knowledge and skills: Student have a better understanding of the relevance of tax within 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 on intra-group transactions (transfer pricing).	medium	knowledge
Problem-solving: Students understand Swiss tax provisions in the context of individuals and companies in an inbound and outbound scenario. Students understand international tax principles in inbound and outbound scenarios. Students understand tax-compliant structuring solutions for individuals and corporate entities. Students understand exchange of information in tax matters.	medium	judgement
Methodology: Students determine the relevant legal basis. Students analyze concrete situations. Students apply Double Tax Conventions to concrete practical situation. Students compare different tax systems. Students analyze and discuss problems in teams, by considering, evaluating, substantiating and refuting a variety of different arguments. Students critically and appreciatively evaluate working results.	high	judgement
Self-related skills: Self-related skills: Students reflect and challenge personal and external judgments and develop these with regard to the assignment	medium	judgement; communication; learning autonomy

## Content Outline

### National and International Tax

- Introduction
- Tax law fundamentals
- Switzerland's tax law system in a nutshell
- Overview of selected, worldwide corporate tax systems
- Overall assessment and critical thoughts on the corporate tax policy of Switzerland, with particular attention to the Swiss Corporate Tax Reform III
- Introduction to double tax convention
- Selected case studies for individuals and corporate entities, applying Swiss domestic provisions and the OECD double tax convention

### National and International Law

- Introduction - areas of law, global legal systems, interaction with a lawyer, finding law by yourself
- Corporate law - types of legal entities, focus stock corporations, how to name a corporation, nominal capital, limited liability, shares-structure, capital & transfer, organisation of a corporation, understanding the commercial registry, expanding to a new country
- Cases & exercises • M&A - types of M&A, change of control, timeline, conditions precedent, closing actions, representations & warranties, indemnities, remedies, resignations of directors & auditors, covenants
- Litigation & 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 judgement, drafting contracts • Cases & exercises
- 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 & employment, how lawyers can help
- Cases & exercises
- Financing transactions - types of loan finance and agreement, conditions precedent, repayment & prepayment & cancellation, interest, financial covenants, representation, events of default, securities, syndication, upstream and cross-stream limitation
- Cases & exercises

## Teaching and Learning Methods

<b>Contact Hours</b>	seminar; exercises; presentations; field trip; group work
<b>Directed Study</b>	individual work; group work; compulsory reading

## Workload

<b>Contact Hours</b>	27 lessons / 20.25 hours (22.5%)
<b>Directed Study</b>	9 lessons / 6.75 hours (7.5%)
<b>Private Study</b>	63 hours (70%)

## Assignments and Assessments

Assessment Type	Quantity	Weight	Form	Evaluation Type	Time
Oral group examination	30 minutes	50%	specified resources	grades	end of semester
Written examination	60 minutes	50%	specified resources	grades	during semester