

Introduction to Swiss and International Taxation

ECTS: 5

KSL Root Number: 409647

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.

Literature:

Recommended readings include

- Michael Lang, Introduction to the Law of Double Taxation Conventions, 2nd Edition, Vienna 2013
- Various chapters (to be indicated during the course) of Xavier Oberson/Howard R. Hull, Switzerland in International Tax Law, 4th Edition, Amsterdam 2011