

- Faculté de droit
- www.unine.ch/droit

Advanced Taxation (4DR2179)

Filières concernées	Nombre d'heures	Validation	Crédits ECTS
Master bilingue en droit	Cours: 4 ph	écrit: 2 h	8
Master en droit	Cours: 4 ph	écrit: 2 h	8

ph=période hebdomadaire, pg=période globale, j=jour, dj=demi-jour, h=heure, min=minute

Période d'enseignement:

- Semestre Printemps

Objectifs:

This course, which relies in particular on the insight acquired by the students in earlier courses of tax and company law, aims at providing the students with an in-depth knowledge of corporation taxation. The philosophy of this course is based on the "real life approach" in the sense that all tax implications pertaining to each transaction/corporate restructuring are simultaneously considered. At the end of this course, students should be in a position to detect tax risks and be able to suggest tax-planning measures.

Contenu:

The course focuses on corporate taxation as well as on tax implications relating to its stakeholders (shareholders, employees, etc.). The first part of the course reviews (i) the rules governing the recognition of taxable profit ("Massgeblichkeitsprinzip" and specific issues such as tax adjustments), as well as its relation with accounting law, (ii) the rules relating to the allocation of corporate profits from an intercantonal and international perspective as well as (iii) indirect taxes such as VAT. The second part of the course, the most important one, looks at a series of operations/corporate restructurings from the perspective of all taxes concerned as well in a domestic and cross border context. The course discusses and illustrates in particular through numerous case studies:

- partnership taxation and restructurings of partnerships
- the choice of the corporate legal form, the recognition of legal entities for tax purposes
- equity and debt financing
- intra group distributions (in particular opened and hidden profit distributions)
- locating a corporate structure in a tax efficient manner, special tax incentives (holding regime, participation reduction, auxiliary regimes, etc.)
- offshore companies in a group structure
- corporate restructurings (merger, de-mergers, intra group transfers, etc.)
- share deals versus asset deals
- partial and total liquidation
- income derived by "stakeholders" including selected employment schemes (stock options plans, bonuses, etc.) as well income from pension.

The third part of the course gives an overview of international attribution rules and an introduction to the functioning of international tax conventions.

Forme de l'évaluation:

The course is graded on the basis of written exam of 2 hours.

Documentation:

The documentation of the course includes (i) slides posted on Claroline and (ii) documentation also posted on Claroline including scholarly contributions, case law as well as administrative circulars and numerous case studies.