

# LL.M. in International Tax Law

## Bringing future international tax experts together

Advanced Studies<sup>+</sup>

## SUPSI

Degree awarded

**LL.M. in International Tax Law**

Start date

**September 2025**

Finish date

**June 2027**

Duration

**18 months + 6 months thesis, 400 tuition hours**

Registration deadline

**31<sup>st</sup> July 2025**

Credits

**60 ECTS**

Language

**English**

Fee

**CHF 25'500**

Performance method

**In-person and online learning**

Scheduling

**Bi-weekly**



Being a professional in taxation requires an in-depth knowledge of international tax rules. Awareness of the juxtaposition/coexistence of national legislation, double taxation conventions, European Union law, and the international scenario is essential. The Tax & Legal Competence Centre at the University of Applied Sciences and Arts of Southern Switzerland (SUPSI) is offering an LL.M. in International tax law: an advanced course which delves into elements of international issues such as the OECD and the UN Model tax conventions, the MLI Convention, but also European tax law, including tax policy insights and the role of the European Court of Justice. Moreover, Switzerland is not only the host location, but it is also presented with all its tax relevance within the programme: a module which focuses on Swiss national law and Swiss bilateral relationships with major partner countries. The programme also encompasses Valued Added Tax (VAT) and transfer pricing, examined from a comparative analysis. And, finally, a look into the future: OECD Pillars, minimum global tax, AI, crypto assets, NFTs, metaverse, individual and corporate tax planning. The programme is designed for busy professionals and is structured in bi-weekly in-person and remote classes. It is ideal for lawyers, tax advisors, and professionals with a background in law, economics or finance.

# Why Choose the LL.M. in International Tax Law

## 1. A Cutting-Edge Curriculum in the Heart of Europe

Located in Switzerland, a global hub for finance and taxation, this programme offers insights into:

- **International Tax Systems:** a look at into double taxation conventions, EU and Swiss tax law, bilateral relationships and more;
- **Future-Ready Expertise:** tackle emerging trends in taxation, including minimum global tax, privileged tax regimes for HNWIs, cryptoassets and AI;
- **Practical Application:** engage in real-world simulations and case studies.

## 2. Designed for Busy Professionals.

This programme offers a practical and flexible structure:

- **Manageable Schedule:** bi-weekly classes (Thursday evenings; Friday all day; Saturday mornings);
- **Hybrid Learning:** combination of online and in-person attendance;
- **Work-Life Balance:** tailored to help you improve your career while managing personal and professional commitments.

## 3. Networking Opportunities in an International Hub

Switzerland, as a global nexus of business and finance, enhances your ability to connect:

- **Faculty and peers:** learn alongside an international cohort and from a world-renowned tax audience;
- **Elite industry connections:** build a distinguished network with leading experts in law, finance and taxation;
- **Swiss springboard:** study in a country at the forefront of international tax policy and innovation.

## At a Glance

The curriculum of the LL.M. in International Tax Law is structured into two main areas, divided into three modules each, ensuring a comprehensive approach to the complexities of international taxation.

# Main-Area 1: Fundamentals of International Tax Law

## 1. Fundamentals of International Tax Law and DTCs (advanced)

- Basis of international tax law;
- Tax treaties I and II: addressing double taxation through OECD and UN Model Tax Conventions;
- Multilateral Convention to Implement Tax Treaty-related measures to prevent BEPS.

## 2. European tax law (advanced)

- EU tax policy;
- Fundamental freedoms;
- Role of the European Court of Justice within EU taxation, and selected case law.

## 3. Swiss International tax policy

- Swiss tax law;
- Swiss role within the international community;
- Focus on Switzerland's bilateral relationships with key partners:
  - US
  - Italy
  - Germany
  - France
  - Liechtenstein

# Main-Area 2: Advanced Topics and Practical Applications

## 4. VAT and International Trade

- Comparative analysis of Swiss and EU VAT frameworks;
- Addressing cross-border VAT issues.

## 5. Transfer Pricing

- Introduction to transfer pricing;
- Practical application of TP rules;
- Dispute resolution mechanism in transfer pricing matters.

## 6. The future of international taxation

- Tax Challenges Arising from Digitalisation and the OECD Pillars;
- AI and Tax;
- Cryptoassets, NFTs and Metaverse;
- Tax transparency and exchange of information;
- Individuals' tax planning and mobility;
- Corporate tax planning.

# Mock Negotiation: Get involved in Real-World Tax Negotiation

- **Step Into the Spotlight:** Assume roles as government representatives, multinational corporations, or arbitrators navigating complex cross-border tax issues;
- **Tackle Real-World Challenges:** Address critical issues such as cross-border tax disputes, double taxation, transfer pricing, and other challenges for the future of taxation;
- **Collaborative Strategy Meets Competition:** collaborate with and challenge peers to find solutions, defend positions, and strike deals that mirror real-life treaty negotiations.

## Who Should Apply?

The LL.M. in International Tax Law is designed for professionals aiming to enhance their expertise. Ideal candidates include: **lawyers, tax advisors, financial consultants, and professionals** with a background in law, economics, or finance who seek advanced specialisation in international taxation.

## Entry requirements

Applicants need to submit the following documents along with the application form ([www.supsi.ch/go/application-llm](http://www.supsi.ch/go/application-llm)):

- Degree:
  - Master's degree (or equivalent) in law, economics or in a relevant field (recommended);
  - Bachelor's degree, with significant professional experience in the field or related disciplines.
- English level:
  - Equivalent to B2/Cambridge First (recommended);
  - In absence of a certificate, the Scientific committee will conduct an interview with the candidate.
- CV
- Motivation letter
- List of any publications
- Photograph

## Your Investment

- Earn 60 credits internationally recognised.
- Tuition: CHF 24'000 and CHF 1'500 for thesis supervision.

**Early bird discount of 10% for application sent by May 31<sup>st</sup>, 2025.**

## Scientific Committee

### Francesca Amaddeo (Programme Director)

PhD, lawyer, lecturer-researcher at the Tax & Legal Competence Centre, University of Applied Sciences and Arts of Southern Switzerland (SUPSI)

### Gianluigi Bizioli

Professor of Tax Law and International and EU Tax Law at the University of Bergamo, Professor at the National School of Administration, Of Counsel PwC TLS

### Kathrin Egli Arginelli

Lawyer, LL.M. in International Tax Law (Leiden), Swiss Certified Tax Expert, Vice-Director Canton Ticino Tax Authority

### Valentino Rosselli

MLaw, LL.M. in International Tax Law (Leiden), ATT (UK), ADIT, Deputy Head of the Section Bilateral tax issues and Double taxation treaties of the Swiss State Secretariat for International Finance (SIF).

## Contacts

### *Administrative information*

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### *Programme Director*

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# Programme Structure

Main-Area 1		20 ECTS
1.	Fundamentals of International Tax Law and DTCs (advanced)	10 ECTS
1.1.	Fundamentals of International Tax Law	
1.2.	Tax treaties I	
1.3.	Tax treaties II	
1.4.	Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS and UN Model	
2.	European tax law (advanced)	4 ECTS
2.1.	EU tax policy	
2.2.	Fundamental freedoms	
2.3.	The role of the European Court of Justice within EU tax framework and selected case law	
3.	Swiss international tax policies	6 ECTS
3.1.	Swiss tax law and its role within the international community	
3.2.	Tax issues between Switzerland and US	
3.3.	Tax issues between Switzerland and Italy	
3.4.	Tax issues between Switzerland and Germany	
3.5.	Tax issues between Switzerland and France	
3.6.	Tax issues between Switzerland and Liechtenstein	

Main-Area 2		20 ECTS
1.	Swiss and EU VAT: a comparative analysis	5 ECTS
1.1.	Swiss VAT	
1.2.	EU VAT	
2.	Transfer pricing	5 ECTS
2.1.	Introduction to transfer pricing	
2.2.	The practical application of TP rules	
2.3.	Dispute resolution mechanism in transfer pricing matters	
3.	The future of international taxation	10 ECTS
3.1.	Tax Challenges Arising from Digitalisation and the OECD Pillars	
3.2.	Artificial intelligence and taxation	
3.3.	Cryptoassets, NFTs and Metaverse	
3.4.	Tax transparency and exchange of information	
3.5.	Individual tax planning and mobility	
3.6.	Corporate tax planning	

Mock-Negotiation	5 ECTS
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Mock-Negotiation

Macro-Area 1						Macro-Area 2						FP									
Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2025						2026						2027									

Final Paper 15 ECTS

Total 60 ECTS

## Continuing Education

Department of Business Economics,  
Health and Social Care

University of Applied Sciences and Arts  
of Southern Switzerland

Tax & Legal Competence Centre  
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