

## Swiss Tax Modules for STEP Professionals

This new course will be spread over the next two years (starting 9<sup>th</sup> February 2010) and will take place as late afternoon/early evening sessions. There will be 11 sessions in all.

The course language is German and know-how material will be made available to the participants. Pre-studying is helpful but not necessary, as the sessions are designed in an introduction and advanced session (if applicable). The sessions will be lead by Lenz & Staehelin, except for Session 4 which will be lead by Henley and Partners.

### Location and Timings:

16.30 – 19.00 hrs. (incl. Short coffee break) Hotel Glockenhof, Sihlstrasse 31, 8022 Zürich [www.glockenhof.ch](http://www.glockenhof.ch) Tel. 044 225 91 91

### Costs:

The price is CHF 200 per module for Members, registered students and local supporters and CHF 300 for all other attendees. Prices do not include VAT. Kindly note that the participant and his/her organisation will have joint and several liability for the course fees and that the centre will not involve itself in their mutual financial arrangements. Cancellation must be received in writing within 3 days of the date of the Course/ seminar and will be subject to an administration of CHF 50.- (excl. VAT). Invoices will be issued. Registration closing date for the first session will be 1<sup>st</sup> February 2010.

### 9th Febr., 2010 - Session 1 - VAT for Trustees/Trust

New VAT Act will enter into force on January 2010. This session will address the most important issues for trustees and service providers to Trustees.

### 27<sup>th</sup> Apr. 2010 - Session 2 - Taxation of Swiss Individuals (Introduction)

Introduction to principles of taxation of individuals in Switzerland (concept of ordinary and limited taxation)

### 29<sup>th</sup> June 2010 - Session 3 - Taxation of Swiss Individuals (Advanced – incl. Lump sum taxation)

Advanced session to taxation of individuals in Switzerland and introduction to the concept of lump sum taxation (forfeit/Pauschalierung)

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31<sup>st</sup> August 2010 - Session 4 - Henley&Partners on Residency and Citizenship  
Introduction to legal aspects of residence and how to obtain Swiss citizenship (focus on legal rather than tax aspects)

28<sup>th</sup> Sept. 2010 - Session 5 - Taxation of Swiss corporations (Introduction)  
Introduction to principles of taxation of corporations in Switzerland and to cantonal tax privileges.

9<sup>th</sup> Nov. 2010 - Session 6 - Taxation of Swiss corporations (Advanced)  
Participation exemption, sophisticated use of specific concepts of taxation and tax holidays.

27<sup>th</sup> Jan. 2011 - Session 7 - Succession and Inheritance (Introduction)  
Introduction to legal and tax aspects of inheritance and gifts.

12<sup>th</sup> Apr. 2011 - Session 8 - Succession and Inheritance / International Private Law (Advanced)  
Advanced session incl. international legal and tax aspects.

7<sup>th</sup> June 2011 - Session 9 - Application of Double Tax Treaties (Introduction)  
Introduction in structure and general principles of application of treaties.

20<sup>th</sup> Sept. 2011 - Session 10 - Application of Double Tax Treaties (Advanced)  
Tax Information Exchange Agreements (TIEA)  
Specific articles of treaties incl. article 26 OECD-Model (Exchange of information)

8<sup>th</sup> Nov. 2011 - Session 11 - Taxation of Trusts in Switzerland  
This session will give an overview of taxation of trusts in Switzerland on the basis of the Kreisschreiben No. 14.

## Registration

2010

- Tues. 9<sup>th</sup> Febr. 2010 – Session 1 - VAT for Trustees
- Tues. 27<sup>th</sup> Apr. 2010 – Session 2 - Taxation of Swiss Individuals (Introduction)
- Tues. 29<sup>th</sup> June 2010 – Session 3 - Taxation of Swiss Individuals (Advanced –incl. lump sum taxation)
- Tues. 31<sup>st</sup> Aug. 2010 – Session 4 - Residency and Citizenship
- Tues. 28<sup>th</sup> Sept. 2010 – Session 5 - Taxation of Swiss Corporations (introduction)
- Tues. 9<sup>th</sup> Nov. 2010 – Session 6 - Taxation of Swiss Corporations (advanced)

2011

- Thurs. 27<sup>th</sup> Jan. 2011 – Session 7 - Succession and Inheritance (Introduction)
- Tues. 12<sup>th</sup> Apr. 2011 – Session 8 - Succession and Inheritance / International Private Law (Advanced)
- Tues. 7<sup>th</sup> June 2011 - Session 9 - Application of Double Tax Treaties (Introduction)
- Tues. 20<sup>th</sup> Sept. 2011 – Session 10 - Application of Double Tax Treaties (Advanced)
- Tues. 8<sup>th</sup> Nov. 2011 – Session 11 - Taxation of Trusts in Switzerland

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