

# **MASTER OF SCIENCE IN WEALTH MANAGEMENT**

## **MAÎTRISE UNIVERSITAIRE EN GESTION DE PATRIMOINE**

### **SWISS AND INTERNATIONAL TAXATION OF FINANCIAL PRODUCTS**

Prof. Fabien LIEGEOIS

6 credits

Semester: Spring

Course language: English

#### **Description**

This course surveys the domestic and international taxation of financial products, collective investments schemes, life insurance, and pension funds.

The course begins with an introduction to the concept of income, from an economic and tax perspective. Accordingly, the Participants will delve into the tax treatment of gains and losses, namely tackling financing and income realization issues. Finally, international rules of profit allocation will be examined.

Throughout the course, participants will engage with policy issues underlying the tax law (efficiency, fairness, and practicability).

The class combines lectures, class discussion and problem solving. There are no prerequisites.