

**MASTER OF SCIENCE IN WEALTH MANAGEMENT**  
**MAÎTRISE UNIVERSITAIRE EN GESTION DE PATRIMOINE**

**INTERNATIONAL TAX PLANNING (S413040)**

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6 ECTS

Semester: Spring

Teaching language: English

**Objective**

This course surveys international tax planning strategies and key challenges.

**Description**

It begins with an introduction to the concept of income, from an economic and tax perspective. Participants will delve into the tax treatment of gains and losses, tackling in particular financing and income realization issues. Once at ease with the economics of the underlying structures, the participants will look into several tax events: death (inheritance tax), gratuitous transfers (gift tax), and the fiscal year's end (wealth tax). They will also study treaty allocation and transfer pricing rules with the aim of being able to identify planning opportunities and tax risks. Finally, the Participants will examine exchanges of information mechanisms (on request, spontaneous and automatic). Hence, they will be familiar with the key concept of beneficial owner.

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

The class combines lectures, discussions and problem solving. The teacher will use the Socratic Method to get at the heart of the subject matter.

**Courses recommended**

There are no prerequisites.

**Assessment**

Written exam