

LL.M. in International Tax Law

Bringing future international tax experts together

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International Taxation Explored in the New SUPSI LL.M. ***Interview with the Programme Director***

The Tax & Legal Competence Centre (Centro competenze tributarie e giuridiche, CCTG) of the University of Applied Sciences and Arts of Southern Switzerland (SUPSI) has launched a new **LL.M. in International Tax Law**, commencing in **September 2025**.

The full programme brochure is available through this [link](#) and provides comprehensive details on the course, which will be delivered in a **hybrid format**—combining both distance learning and in-person teaching at SUPSI's Manno campus.

To better understand the distinctive features and strengths of this LL.M. in International Tax Law—and the advantages it offers to prospective participants—we interviewed **Francesca Amaddeo**, the Programme Director.

Dr. Amaddeo, you are the Programme Director of the new LL.M. in International Tax Law at CCTG SUPSI. To begin, could you tell us why you decided to establish a new LL.M. in this area?

The SUPSI LL.M. in International Tax Law was conceived with the clear aim of providing a targeted educational pathway focused on international taxation, designed as a professional tool for those already working in the field or aspiring to do so. Tax law, though traditionally rooted in the exercise of state sovereignty, has increasingly extended—and will continue to extend—beyond national borders. The decisions taken by the international community inevitably impact domestic frameworks, making it essential for professionals to be well-versed in developments occurring abroad.

Could you elaborate on what makes this LL.M. in International Tax Law unique, particularly for an Italian-speaking audience?

The LL.M. in International Tax Law, offered by SUPSI's CCTG, is structured along a coherent thematic line: it begins with the foundational principles of international taxation and progresses towards topics that are shaping the future of the field, including a **mock negotiation** module, all with a practical and applied focus. Delivered entirely in **English**, the programme is the **only LL.M. in International Taxation** available in the region. SUPSI's Manno campus, located in the Canton of Ticino, is conveniently accessible from Italy, both by car and public transport.

The curriculum addresses both foundational principles and advanced topics in financial taxation. How are these areas treated during the course, and what specific competencies do participants acquire?

This eighteen-month programme is structured around two primary components. The first part includes three modules:

1. The fundamentals of international tax law (including double tax treaties, OECD and UN model conventions, and the MLI);
2. EU tax law (covering fiscal policy, fundamental freedoms, and the jurisprudence of the Court of Justice of the European Union);
3. Swiss tax policy (focusing on domestic law and bilateral relations with selected countries).

** This is a translation of an article written by Diritto Bancario, available (in Italian only) via this [link](#).

The second part of the programme addresses:

- **Transfer pricing**, from basic concepts to practical applications and alternative dispute resolution mechanisms;
- **Value-added tax**, analysed from a comparative perspective;
- **Emerging trends** in taxation, including the digital economy, artificial intelligence, and cryptocurrencies.

The overarching objective is to provide a comprehensive education that blends theoretical foundations with practical application, thereby equipping participants with tangible skills to apply in their professional practice.

The LL.M. is delivered entirely in English. What are the benefits of this linguistic choice for participants?

English is undeniably the lingua franca of international taxation. Both the legal sources and professional discourse within the field are conducted in English, ensuring more effective communication and mitigating interpretative ambiguities. For practitioners, mastering the language—including its technical vocabulary—is indispensable for fully understanding complex tax issues and engaging in cross-border professional settings.

One of the most innovative aspects of the course is the mock negotiation. Could you explain what this entails and what added value it brings to participants?

The **mock negotiation** is an educational tool that allows participants to apply theoretical knowledge in a simulated real-world setting. Specifically, they will simulate the negotiation of a **double tax treaty**—or a segment thereof—mirroring the actual processes involved. The exercise has multiple objectives: reinforcing theoretical understanding, developing negotiation strategies, and fostering skills in dispute resolution. It also serves as a valuable opportunity for participants to challenge themselves, consolidate their knowledge, and expand their professional network through interaction with peers and faculty.

Why is it particularly important today to invest in advanced education in international tax law, and what competitive advantages does the LL.M. provide its participants?

Investing in a programme such as SUPSI's LL.M. in International Tax Law enables participants to gain a more in-depth understanding of international tax matters and their growing influence on domestic practices. This knowledge is crucial for professionals seeking to broaden their scope or remain well-prepared amid the increasing internationalisation of taxation. Furthermore, the international orientation of the course fosters exchange among participants from diverse professional backgrounds and provides exposure to instructors active at the academic, professional, and institutional levels globally. In short, it is a unique and timely opportunity not to be missed.

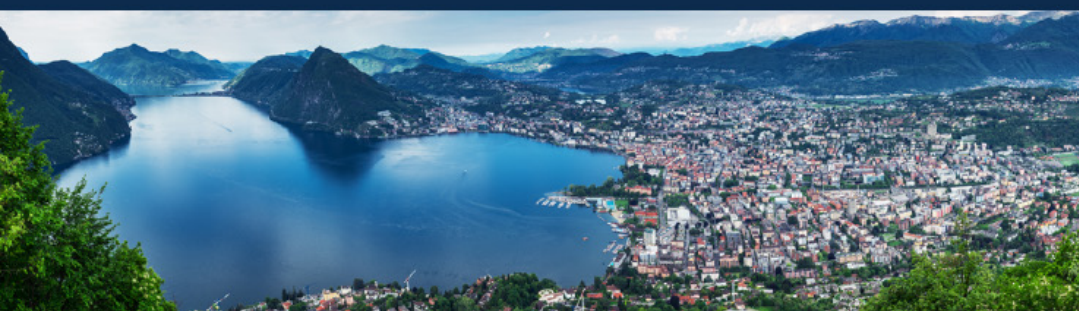


To apply



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