

SUPSI

FAQ – LL.M. in International Tax Law

1. What degree does the programme award?

The programme awards an LL.M. (Master of Laws) in International Tax Law.

2. How many ECTS credits does the programme include?

The LL.M. consists of 60 ECTS.

3. What is the duration of the programme?

The programme lasts 18 months of coursework, plus 6 months for the thesis.

4. In what language is the LL.M. taught?

The programme is entirely taught in English.

5. When does the programme start and end?

- Start date: 3 September 2026
- End date: 30 June 2028

Please find here the programme calendar for the 2026-28 academic year: [calendar](#).

6. Is the LL.M. in International Tax Law offered in a part-time format?

Yes, the programme is designed to be compatible with professional activity and can be followed on a part-time basis.

7. What kind of attendance format does the LL.M. use (online, in-person, hybrid)?

The programme is delivered in a hybrid format, combining online and in-presence teaching to provide maximum flexibility.

8. What is the weekly schedule like for classes?

Classes typically take place on Thursday evenings, Fridays (full day), and Saturday mornings, allowing students to balance work and study commitments.

9. What is the application deadline?

Applications are accepted until 31 July 2026.

Applicants who require a visa must submit their application by 31 May 2026.

10. What is the tuition fee?

The tuition fee for the LL.M. in International Tax Law is CHF 24,000, plus a CHF 1,500 thesis fee.

An early-bird discount of 10% is available for applications submitted by 31 May 2026.

A CHF 500 pre-registration fee is required when completing the pre-registration form.

This amount is deducted from the total tuition fee once enrolment is confirmed.

Please note that the pre-registration fee is non-refundable in cases where the candidate withdraws or does not meet the admission requirements.

11. What are the payment deadlines?

The LL.M. tuition fee is payable in several steps:

• Pre-registration fee

A CHF 500 non-refundable pre-registration fee is due when submitting the pre-registration form.

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Pre-registration is confirmed only once this payment has been received.

• **First instalment (CHF 8,000)**

Upon receiving the enrolment form, participants must pay:

- Two-thirds of the first instalment within 10 days of receiving the enrolment form;
- The remaining one-third within 30 days from the start of the academic year.

• **Second instalment**

The second instalment is due no later than 31 March of the calendar year following the start of the programme.

• **Alternative payment schedule**

In justified cases, participants may request an alternative payment plan. Such requests must be submitted in writing to the relevant administrative office by the enrolment deadline.

12. How many students are admitted?

The programme accepts a maximum of 30 participants.

13. Is there a minimum percentage of in-person attendance required for the LL.M.?

Yes. The programme has a clear attendance policy:

- Students must attend at least 80% of all lessons.
- Of this 80%, at least 50% must be attended in person.
- If a student needs to participate online more frequently than allowed, this can be discussed with the Programme Director and the Secretariat Office on a case-by-case basis.
- Please note that the mock negotiation module requires on-site presence without exception, due to its practical and interactive nature.

14. What are the main subjects covered in the LL.M.?

The curriculum includes:

- Fundamentals of international tax law and double tax treaties
- Transfer pricing and dispute resolution
- EU tax law
- Swiss international taxation
- Comparative VAT (Switzerland vs. EU)
- Future of taxation: digitalization, AI, crypto-assets, transparency
- Practical mock negotiation on treaty drafting and dispute scenarios

15. Who are the faculty members of the LL.M. in International Tax Law?

The LL.M. is taught by a distinguished faculty composed of international tax experts, including:

- University professors specialising in international, European, and comparative tax law
- Practitioners from leading law firms, tax advisory firms, and multinational companies
- Experts from international organisations and governmental tax authorities
- Transfer pricing specialists, VAT professionals, and policy advisers

The programme combines academic excellence with practical, real-world expertise, ensuring that students learn directly from professionals actively engaged in shaping tax policy and practice globally.

Please find here the full list of faculty members: [faculty team](#).

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16. How are students assessed?

- Each module includes a written exam
- The mock negotiation is worth 5 ECTS
- Students must write and defend a thesis in English

17. Who is the programme designed for?

The LL.M. is intended for professionals such as:

- Tax advisors and consultants
- Lawyers and legal practitioners
- Finance and accounting professionals
- Graduates in law, economics, or related fields seeking specialisation

18. What are the admission requirements?

Admission to the programme is open to candidates who meet the following criteria:

- Academic background
 - Preferably a Master's degree in law, economics, or a related discipline.
 - Alternatively, a Bachelor's degree combined with significant relevant professional experience.
 - Professionals with strong, proven experience who do not meet the formal criteria may be admitted "on dossier". As a rule, no more than 30% of the annual intake can be admitted through this route.
- English language proficiency
 - Applicants holding a B2/Cambridge First (or equivalent) certification are eligible for direct enrolment.
 - Candidates without a certificate will have their English proficiency assessed through an interview by the LL.M. Admission and Examination Committee.
- Application process
 - Applications must be submitted by the official deadline using the pre-registration form, including all required documentation.
 - A non-refundable pre-registration fee of CHF 500 is required. This amount is deducted from the total tuition fee upon successful admission. If the applicant withdraws or does not meet admission conditions, the fee remains non-refundable.
 - Within two weeks of receiving the pre-registration form, candidates will be contacted to schedule an introductory interview.
 - After a successful interview and confirmation by the candidate to proceed, the Secretariat Office will issue the official enrolment form.

19. Can I enroll in individual modules instead of the full LL.M.?

Yes. Candidates may register for individual modules without enrolling in the full programme. For further information please contact diritto@supsi.ch.

20. What are the visa requirements for non-EU nationals, and what is the application procedure?

Non-EU and non-EFTA nationals are required to obtain a Swiss long-stay student visa (Type D) in order to attend the programme in-person.

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Because the visa process can take 8 to 12 weeks, applicants who require a visa must submit their application by 31 May 2026.

Visa Application Procedure (Swiss Student Visa – Type D):

1. Receive confirmation of enrolment

Applicants must first obtain the official Enrolment Confirmation Letter from the Tax & Legal Competence Centre of SUPSI, which is required for the visa file.

2. Prepare the visa documentation

Depending on the Swiss embassy/consulate, required documents generally include:

- Completed Visa D application form
- Valid passport
- Passport photos meeting biometric standards
- SUPSI Enrolment Confirmation Letter
- CV and motivation letter
- Proof of financial means (e.g., bank statements, scholarship confirmation, financial sponsor letter)
- Proof of accommodation (if already arranged)
- Proof of health insurance or guarantee of coverage upon arrival
- Payment of visa processing fees

The Secretariat Office and the International Office of SUPSI will provide applicants with a detailed list of the required documents.

3. Submit the application to the Swiss Embassy/Consulate

Applicants must lodge their visa request in person at the Swiss consular office responsible for their country of residence.

4. Cantonal approval process

After the embassy verifies the file, the request is forwarded to the authorities in Ticino for immigration approval.

Processing typically takes 8–12 weeks, depending on the country.

5. Visa issuance and entry into Switzerland

Upon approval, the embassy issues the visa and the student may enter Switzerland.

Within 14 days of arrival, the student must register with the local Residents' Office and request a residence permit (Permesso B for studies).

If the visa is denied, applicants will be informed accordingly.

21. Where are the classes held?

Main location:

SUPSI Manno, Suglio Business Center, Via Cantonale 18, 6928 Manno, Switzerland.

22. Who can I contact for more information?

Tax & Legal Competence Centre (Centro competenze tributarie e giuridiche CCTG) – SUPSI

E-mail: diritto@supsi.ch

Telephone: +41 (0)58 666 61 75