

## Banking & Finance: Taxes

Training program SAAM

Title / Topic	Taxes
Target audience	Asset managers
Learning content	<p>The topic of taxes deals with various tax aspects that are important for client advisors.</p> <p>In addition to questions on the tax system, the topic also includes various types of taxes, in particular the principles of profit and capital tax, withholding tax, inheritance and gift tax and property gains tax.</p>
Learning location / Testing location	Fintelligence Online Lernplattform: <a href="https://fintelligence.fintelligence-net.com/">https://fintelligence.fintelligence-net.com/</a>
Learning time	<ol style="list-style-type: none"><li>1. Fundamentals of the Swiss fiscal system (40 min)</li><li>2. Income and wealth taxation (60 min)</li><li>3. Fundamentals of additional taxes (40 min)</li><li>4. Learning control (70 min)</li></ol>
Period	2 months
Learning goals	<p><u>Fundamentals of the Swiss fiscal system</u></p> <p>Upon completion of this module you will</p> <ul style="list-style-type: none"><li>• understand the fundamentals of the Swiss fiscal system,</li><li>• know the basic terms of tax law,</li><li>• be able to elaborate on the most critical tax types,</li><li>• recognise the different types of tax jurisdiction.</li></ul> <p><u>Income and wealth taxation</u></p> <p>Upon completion of this module you will</p> <ul style="list-style-type: none"><li>• know the system of income taxation,</li><li>• be familiar with the types of income and taxable income,</li><li>• be aware of the nature and extent as well as the delineation of the tax liability of private persons,</li></ul>

	<ul style="list-style-type: none"> <li>• be able to describe the deductions from income.</li> </ul> <p><u>Fundamentals of additional taxes</u></p> <p>Upon completion of this module you will</p> <ul style="list-style-type: none"> <li>• know the extent of the tax rate as well as the mechanism of the withholding tax,</li> <li>• understand the basics of profit tax as well as capital tax,</li> <li>• be familiar with the main features of levying inheritance and gift tax,</li> <li>• understand the principles of property gains tax,</li> <li>• be able to explain the three different types of stamp duty.</li> </ul>
Method	Self-study via interactive e-learning module with discoverable content and videos plus final learning control via online test.
Learning control	Your online self-control test consists of 15 to 20 multiple choice questions. You will pass the test if you reach at least 70% of the maximum score.