



Learning objectives: Foundations and Trusts (spring semester 2024)

Learning objectives Prof. Dr. Dominique Jakob

- Overview of the international landscape of foundations and trusts as well as of the different approaches and models
- Understanding the concept of foundations
- Deeper insight into Swiss foundation law and the different types of Swiss foundations
- Overview of Liechtenstein foundation law and the differences to the Swiss model
- Use of Swiss and foreign foundations in estate planning (illustrated by the example of the Liechtenstein foundation in comparison to the Swiss foundation)

Learning objectives RA Michelle Kalt

- Overview of the different models of common law foundations
- Understanding the concept of the common law trust
- Understanding the recognition of trusts in Switzerland, i.e., understanding the intricacies of the Hague Trusts Convention and the applicable provisions of the Swiss Private International Law Act, as well as any obstacles to the recognition of trusts
- Overview of trust-related issues arising in the context of Swiss inheritance law, particularly with regard to compulsory shares (*Pflichtteilsrechte*), as well as the issues arising in inheritance law proceedings before Swiss courts

Learning objectives Dr. Natalie Peter

- Understanding of selected issues with regards to trust, such as liability and bankruptcy issues, transfer of real estate to a trust (*lex Koller*), compliance issues
- Overview on the use of trusts in other jurisdictions, e.g. US or UK (illustrated on actual cases seen in the consulting practice)
- Understanding of the taxation of foundations (including FL foundations) and trusts in Switzerland (illustrated on various case studies)
- Understanding of the use of double taxation agreements in connection with trusts and foundations