



100<sup>years</sup>  
1911  
2011

MAR 11



PRIVATE CLIENTS  
PRACTICE GROUP

## OUR PRIVATE CLIENTS PRACTICE

### Objectives

Our Private Clients practice group offers Swiss and non-Swiss individuals and families, foundations and trusts, as well as private banks, family offices and other wealth management service providers sophisticated, tailor-made solutions with regard to legal, regulatory and tax aspects of global planning, coordinating, structuring of their private wealth and business assets.

### Expertise

We have been advising and representing individuals, families as well as wealth management service providers for a hundred years.

We do this mainly for clients with interests in Switzerland, but through our extensive network we coordinate this also for clients with interests around the world and represent a significant number of the wealthiest individuals and families in the US, Europe, Middle East, Asia and Africa.

Due to this longstanding practice in advising individuals and families, our specialists have extensive experience on a high level of specialised knowledge and competence and are considered leading in their fields.

Our practice group is composed of experts from various fields, in particular tax, inheritance, banking, real estate, immigration and litigation who work together in ad hoc teams depending on clients' needs and wishes.

### Our main focus is on:

- Dispute resolution and litigation/arbitration in inheritance, trust and estate matters
- Relocation/immigration of individuals/families and their business, incl. work and residence permits
- Inheritance/estate planning including corporate succession (last wills and bequests, matrimonial property and inheritance contracts, structuring of assets through (charitable) foundations and trusts, investment funds, family offices)
- Banking and finance law as well as regulatory related advice
- Execution of wills
- Advice in any kind of real estate matters/transactions
- Tax planning and advise as to all relevant tax aspects in all the above mentioned areas (national and international)

We deliberately refrain from asset and risk management as well as investment advisory services, but we assist our clients in selecting, coordinating and supervising them. To the extent desired or necessary, we work with selected financial institutions and wealth management service providers which we are happy to recommend to our clients.



## OLIVER WIDMER

Oliver Widmer is a partner and head of Pestalozzi's Private Clients group and member of Pestalozzi's Financial Services group. He primarily advises domestic and international banks, financial institutions, wealth management service providers and high net worth individuals on banking, finance and capital markets matters. Further areas of work include domestic and cross-border trust, foundation and estate planning matters.

He graduated from the University of Zurich (lic. iur., 1998) and the London School of Economics and Political Science (M.Sc., Law and Accounting, 2002). He was admitted to the bar in Switzerland in 2000 and as a solicitor (not practicing) of England and Wales in 2003, is an authorised issuer's representative at the SIX Swiss Exchange and is recognised as trust and estate practitioner (TEP) by STEP. Oliver Widmer joined Pestalozzi in 2001. In 2003/2004, he was seconded to head the Swiss law and compliance department of one major US investment bank.

### CONTACT

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### LANGUAGES

German, English, French

### ADMISSION

Switzerland 2000, England & Wales 2003 (not practicing)

### MEMBERSHIPS

Zurich/Swiss Bar Association, Law Society of England & Wales, Society for Trust and Estate Practitioners (STEP), International Chamber of Commerce (ICC) and many more



#### CONTACT

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#### THOMAS ROHNER

Thomas Rohner is a partner and member of Pestalozzi's Litigation and Arbitration and co-head of Pestalozzi's Private Client group in Zurich. He has represented corporations and individuals in numerous complex litigation and arbitration matters, both national and international, involving various industries such as banking, pharmaceuticals, insurance, IT, telecommunications, energy, health, commodities, and construction. Thomas Rohner regularly sits as an arbitrator in proceedings under various rules. He has also a wide range of experience in inheritance and trust disputes and advises clients on succession and estate law. He also represents clients in international judicial assistance proceedings. Further, he is active in insolvency disputes and enforcement and asset tracing/freezing proceedings.

Thomas Rohner is a graduate of the University of St. Gall (lic.iur., 1998; Dr.iur., 2002, with a doctoral thesis on insolvency law). In 2003, he graduated from the University of Chicago Law School (LL.M.). Thomas Rohner served as a law clerk at a District Court and worked as a junior associate for a Swiss business law firm. In 2000, he was admitted to the bar. From 1997 until 2005, Thomas Rohner served as a part-time judge at a District Court. In addition, he was a temporary vice-president of this Court on a full-time basis in 2001. Prior to joining Pestalozzi in 2002, Thomas Rohner worked as an international associate for Steptoe & Johnson LLP in Washington, DC.

#### LANGUAGES

German, English, French

#### ADMISSION

Switzerland 2000

#### MEMBERSHIPS

IBA, ASA, LCIA (YIAG), INSOL, AIJA, Insolvency Law Association (SchKG-Vereinigung)



#### CONTACT

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#### MAJA BAUER-BALMELLI

Maja Bauer-Balmelli is a partner and head of Pestalozzi's Tax group and member of the Private Clients group. During her many years of working as a tax consultant she has extensively dealt with numerous questions on tax law, not only from a practical but also from a scientific angle. In accordance with her main area of practice, she widely publishes on corporate taxation, withholding taxes and stamp taxes as well as on various tax aspects specific to the finance market.

Maja Bauer-Balmelli graduated from the University of St. Gall (HSG) in 1984, was admitted as a certified tax expert in 1990 and in 2000 earned a doctorate in law from Zurich University. From the beginning of her studies Maja Bauer-Balmelli has specialized in tax law. Before joining Pestalozzi, she was a long-standing Partner at Andersen, where she gained considerable experience in international and national taxation. Maja Bauer-Balmelli was a member of the Swiss Takeover Board from 1999 - 2007. Further, she served for many years as a judge of the First Federal Tax Appeal Commission of the Canton of Zurich and as a member of the Board of the Swiss Tax Academy. In addition, she regularly serves as a speaker at tax conferences and is a lecturer in tax law at the University of Zurich. Maja Bauer-Balmelli has been mentioned several times by the International Tax Review and other publications as one of the leading tax advisers in Switzerland.

#### LANGUAGES

German, English, French

#### ADDITIONAL QUALIFICATION

Certified Tax Expert

#### MEMBERSHIPS

IFA International Fiscal Association



#### CONTACT

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#### CHRISTOPHE EMONET

Christophe Emonet is a partner and heads Pestalozzi's Litigation & Arbitration group in Geneva. He is also a member of the Banking & Finance and Private Clients groups. He specializes in complex commercial and civil disputes, where he represents primarily domestic and international banks, other financial institutions, multinational companies and high net worth individuals. He is the leading attorney in several major proceedings relating to directors'/auditors' liability claims. He has extensive experience of recovery and asset tracing and has been involved in several cross-border bankruptcies, debt restructurings and reorganizations. Christophe Emonet is also active in matters concerning domestic and international business crime and successfully represented corporations and high net worth individuals in major investigations relating to fraud and corruption, both locally and in mutual legal assistance proceedings. He further has expertise in inheritance dispute and estate planning matters.

Christophe Emonet was born in 1971. He graduated from the University of Geneva (lic. iur.) in 1995. Before joining Pestalozzi, he worked with barristers and solicitors in London. In 1998, he was admitted to the Geneva bar. He then served for one year as foreign associate in two major law firms in Madrid and Buenos Aires. Christophe Emonet became a partner of Pestalozzi in 2004.

#### LANGUAGES

French, English, Spanish and German

#### ADMISSION

Switzerland 1998

#### MEMBERSHIPS

International Bar Association (IBA), Swiss Bar Association, Geneva Bar Association, Institut Suisse des Administrateurs et Dirigeants d'Entreprise (ISADE), Association Genevoise de droit des affaires (AGDA)



#### CONTACT

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#### PIERRE-OLIVIER GEHRIGER

Pierre-Olivier Gehriger is a partner and member of Pestalozzi's Tax and Private Clients groups in Zurich. His work is focused on advising foreign-owned Swiss group subsidiaries and Swiss-based international groups. His areas of expertise include international structures for groups, holding structures, finance and intellectual property structures, in addition to mergers and restructuring, tax issues for insurance companies and tax holidays. Pierre-Olivier Gehriger writes articles for publication and frequently speaks on these topics.

Pierre-Olivier Gehriger, born in 1950, graduated from the University of St. Gall in 1979. In 1984 he qualified as a Swiss Certified Tax Expert and, until recently, was a tax partner with one of the „Big Four“. He is a member of the tax chapter of the Swiss Institute of Certified Accountants & Tax Consultants, of the tax chapter of the Swiss American Chamber of Commerce and a member of the Swiss branch of the International Fiscal Association (IFA). Pierre-Olivier Gehriger has been mentioned several times by the International Tax Review and other publications as one of the leading tax advisers in Switzerland.

#### LANGUAGES

German, French, English, Italian

#### ADDITIONAL QUALIFICATION

Certified Tax Expert

#### MEMBERSHIPS

Tax chapter of the Swiss Institute of Certified Accountants & Tax Consultants, tax chapter of the Swiss American Chamber of Commerce, Swiss branch of the International Fiscal Association (IFA)



#### CONTACT

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#### ANNE-C. IMHOFF

Anne-C. Imhoff is a partner and member of Pestalozzi's Real Estate and Private Clients groups in Zurich. She specializes in the fields of corporate/commercial and residential real estate, as well as in the international law of succession and estate planning. Her fields of expertise include structuring real estate transactions, security interests in real properties, commercial and residential leases, construction contracts including public private partnerships. She has long experience in assisting foreign companies and private clients regarding real estate investments and divestments in Switzerland and the relocation of their centres of activities to Switzerland, including permits for the acquisition of real property.

Anne-C. Imhoff graduated from the University of Geneva. After further studies in St. Gall and London, she served as head graduate assistant at the University of Geneva in its Private International Law Department between 1975 and 1980. Her doctoral thesis (1978) was awarded the Walter Hug Prize in 1981. She held academic positions as a lecturer and research fellow of the Swiss National Fund for Scientific Research between 1981 and 1984. Until 1992, Anne-C. Imhoff was a member of the Swiss Committee on Unfair Advertising and of the Swiss Federal Commission on Consumer Matters. After working as a lecturer at the University of St. Gall, she joined Pestalozzi in 1990.

#### LANGUAGES

German, French, English

#### MEMBERSHIPS

ASA, SVIR



#### CONTACT

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#### URS JORDI

Urs Jordi is counsel to Pestalozzi and member of Pestalozzi's Private Clients group in Zurich. He was partner of the firm from 1983 to 2008. His main practice areas are the law of succession/estate planning, liability law, contract law and litigation.

Urs Jordi was born in 1946. After law studies at the Universities of Zurich and Bern, he was admitted to the bar in Switzerland in 1972. Until 1976, he served as a law clerk at the Supreme Court of the Canton of Bern. In 1976 he obtained a doctorate in law in the field of penal law. Urs Jordi joined Pestalozzi as an associate in 1976. In 1983, after having served as a foreign associate with Arnold & Porter, Washington, D.C. (1978), he became a partner. He is a member of the International Bar Association and the International Fiscal Association.

#### LANGUAGES

German, French, English

#### ADMISSION

Switzerland 1972

#### MEMBERSHIPS

International Bar Association and the International Fiscal Association



#### CONTACT

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#### SIBYLLE PESTALOZZI-FRÜH

Sibylle Pestalozzi-Früh is a counsel to Pestalozzi in Zurich. Her fields of expertise are national and international commercial litigation and arbitration. Moreover, she has long experience in all kinds of inheritance matters including estate planning and litigation/arbitration in inheritance cases. She also is a „Certified Specialist SBA Inheritance Law“ (Fachanwältin SAV Erbrecht).

Sibylle Pestalozzi-Früh, born 1953, graduated from the University of Zurich in 1982 (Dr. iur.). After two years of service as an assistant at the University of Zurich in its Inheritance Law Department and two years as a law clerk at the District Court of Meilen, she was admitted to the bar in Switzerland in 1983. Sibylle Pestalozzi-Früh joined Pestalozzi in 1983, was a foreign associate with Hughes Hubbard & Reed in New York during 1987 and has been a counsel to Pestalozzi since 1990. Sibylle Pestalozzi-Früh is a member of the supervisory authority for lawyers of the Canton of Zurich and is a former president of the Zurich Bar Association (Bâtonnier).

#### LANGUAGES

German, English, French

#### ADMISSION

Switzerland 1983

#### ADDITIONAL QUALIFICATION

Certified Specialist SBA Inheritance Law

#### MEMBERSHIPS

Zurich/Swiss Bar Association, Swiss Arbitration Association, International Bar Association



#### CONTACT

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#### CHRISTOPH R. RAMSTEIN

Christoph R. Ramstein is a partner and member of Pestalozzi's Corporate/M&A, Tax and Private Clients groups in Zurich. His areas of practice are corporate law, business organization, mergers & acquisitions and integration, supply chain management, trade distribution and related tax work. His experience includes international estate planning and execution, charitable and asset protecting structures, inheritance related litigation, and he served as arbitrator in commercial disputes. He has expertise in the following industries: life sciences, consumer, banking & finance, chemical and hospitality.

Christoph R. Ramstein born in 1951, graduated from the University of Zurich (lic. iur. 1978), earned a Masters in Business Administration at the University of St. Gall (lic. oec. 1976), served in 1978 as law clerk at the District Court of Meilen, and was admitted to the bar in 1980. In 1983/1984, he worked with Milbank, Tweed, Hadley & McCloy, New York. In 1986, he became a partner of Pestalozzi. Christoph R. Ramstein is a former Managing Partner of Pestalozzi, a former president of the Banking and Finance Commission of AIJA, and is an active member of the Company Law Commission of „UIA - Union Internationale des Avocats“. He is a frequent speaker in national and international professional organizations.

#### LANGUAGES

German, English, French

#### ADMISSION

Switzerland 1980

#### MEMBERSHIPS

Zurich/Swiss Bar Association Bar Association, IFA International Fiscal Association, UIA Union Internationale des Avocats, ASA Association Suisse de l'Arbitrage, DACH

#### PRO BONO

Stiftung für eine historisch-kritische Gottfried Keller Ausgabe (a Swiss National Fund sponsored research and publishing project)



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#### IVO SCHWANDER

Ivo Schwander is a Professor of Law at the University of St. Gallen since 1986 and a counsel to Pestalozzi in Zurich. He advises and represents clients with a particular focus on international and Swiss private law as well as international and Swiss civil procedure.

His teaching interests include conflicts of laws, international and Swiss civil procedure, Swiss private law, comparative law, hermeneutics, analytical methods in law and intertemporal conflicts of laws.

Ivo Schwander served as director of the Institute of Legal Studies and Legal Practice at the University of St. Gallen from 1995 to 2007. From 2001 to 2007, he chaired the Swiss Association for International Law. In 1993, Ivo Schwander established the legal journal “Aktuelle Juristische Praxis (AJP)” and, since then, holds the position of editor-in-chief. He is the author of numerous seminal publications in the areas of international and Swiss private law as well as international and Swiss civil procedure. Due to his extraordinary achievements, Ivo Schwander was awarded the “Grosser Walther Hug” Prize in 2001.

#### LANGUAGES

German, English, French

#### ADMISSION

Switzerland 1977



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#### SILVIA ZIMMERMANN

Silvia Zimmermann is a partner and member of Pestalozzi’s Tax and Private Clients group in Zurich. Her practice area is tax law, mainly international taxation, inbound and outbound tax planning for multinationals as well as for individuals, tax issues relating to reorganizations, mergers and acquisitions, financial structuring and the taxation of financial instruments.

Silvia Zimmermann graduated from the University of Zurich in 1976 and was admitted to the bar in Switzerland in 1978. In 1980, she earned a doctorate in law from the University of Zurich. In 1981/1982, Silvia Zimmermann received a scholarship working at the International Law Institute of Georgetown University Law Center and studying at Georgetown University, where she obtained an LL.M. degree. Silvia Zimmermann has been a partner with Pestalozzi in Zurich since 1989. Silvia Zimmermann chairs the tax group of the Zurich Bar Association and chairs or is a member of other tax groups. Silvia Zimmermann serves as a board member of some local companies of foreign multinational groups.

#### LANGUAGES

German, English, French

#### ADMISSION

Switzerland 1978

#### MEMBERSHIPS

Swiss Bar Association, International Bar Association, International Fiscal Association, American Bar Association

## OUR LAW FIRM

We support our international and domestic clients from our offices in Zurich and Geneva regarding all aspects of Swiss law. With the extensive experience and the strong commitment of our staff, we help our clients achieve their goals quickly and efficiently. We are known for our integrity, our high quality, as well as for our efficacy.

As a client, you benefit from the expertise and know how of our staff of more than 150 people. For each project, we form a customized team to accommodate your specific needs. We have direct access to an international network of lawyers and can introduce you to an appropriate law firm in jurisdictions worldwide.

We are committed to maintaining a work environment that puts the care for the client at the center. The diversity of our employees creates a dynamic company culture.

Our international clients are large domestic and foreign enterprises as well as medium-sized companies and private clients. Our clients come from a broad range of sectors, including financial services (commercial and investment banks and financial intermediaries), industry (pharmaceuticals, chemicals and biotechnology, electronics, automobiles, mechanical engineering, food and beverages, tobacco, graphic products, textiles, watches), media, trading and retail, telecommunications, shipping, aviation, and the travel and entertainment industries.

Pestalozzi's roots go back to 1911. Of the major Swiss law firms, Pestalozzi has the longest tradition.

## KEY MESSAGES

- International and domestic clients
- Experienced and committed
- International network
- Care
- Integrity, high quality, efficacy
- Large organization
- Diversity
- Teamwork
- Independent
- Tradition
- Zurich and Geneva

## EXPERTISE

- Antitrust
- Arbitration
- Art
- Asset Finance
- Asset Tracing
- Banking & Finance
- Bankruptcy
- Business Organization & Compliance
- Capital Markets
- Civil Liability
- Commercial
- Commercial Disputes
- Commodities
- Competition
- Construction
- Contracts
- Copyright
- Corporate
- Coverage Claims
- Customs
- Data Protection & Privacy
- Dispute Resolution
- Employment & Pensions
- Energy
- Environment
- Estate Planning
- Financial Products
- Food
- Health & Safety
- Immigration
- Indirect Tax
- Information Technology
- Inheritance
- Insolvency
- Insurance
- Intellectual Property
- International Mutual Assistance
- Investment Funds
- Joint Ventures
- Licensing & Sponsoring
- Litigation
- Media
- Mediation
- Mergers & Acquisitions
- New Technologies
- Patents
- Private Banking
- Private Equity
- Private International Law / Conflict of Laws
- Product Liability
- Public Procurement
- Real Estate & Environment
- Restructuring & Insolvency
- Securities
- Sports
- Tax
- Telecommunication
- Trade & Retail
- Trademarks
- Transportation
- Trust & Foundations
- Unfair Competition
- Value Added Tax
- Venture Capital
- White Collar Crime

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