



100 years
1911
2011

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TAX PRACTICE GROUP

OUR TAX PRACTICE

Pestalozzi's Tax practice group advises clients in Switzerland and abroad on the complete range of corporate and individual taxation, withholding and stamp taxes, as well as VAT.

Tax optimization is a key value driver. Therefore, any profound business advice also inevitably involves tax considerations. The same is true for private clients, as only the wealth which you manage to protect is wealth which you will enjoy. However, excellent tax advice is not only about taxes. We are a business law firm because we focus on business. This means that we are not content with simply being aware of the most recent developments in our practice; you can also expect from us clear, well-founded and integrated recommendations and solutions. Pestalozzi has held up its position as a first-tier law firm offering tax advice for more than 100 years. This is reflected in the continued international first-tier rankings of our Tax practice group.

We believe consistency to be the basis for success. During our many years of practice, we have established very long-standing client relationships which have often continued for several decades. These show that the solutions we offer are adopted in reality and designed for implementation. We focus not only on investment structuring and transaction tax but also design whole life-cycle solutions.

Accordingly, we attach importance to a very careful selection of the members of our Tax practice group and focus on long-term cooperation. It is fair to say that the transmission of experience and knowledge is one of our core assets. This enables us to offer our clients the whole range of domestic and international tax advice.

Our practice is rooted in profound academic skills. Switzerland's most reputable tax law professor is a member of Pestalozzi's Tax practice group. Further, the members of the Tax practice group actively publish articles in national and international tax publications and frequently participate in highly reputable seminars, both as speakers and as chairpersons. In addition, they are represented in tax courts and tax expert groups, such as advisory groups established for legislative projects.

Our tax practice includes:

- advance tax ruling negotiations
- employee stock plans
- estate planning
- financing
- financial restructuring
- funds
- holding structures
- international structures for groups
- litigation
- M&A
- migration services
- mutual agreement procedures
- private clients
- privileged tax regime structures
- real estate
- relocation and repatriation services
- social security law
- tax holidays
- VAT, customs and excise duties



MAJA BAUER-BALMELLI

Maja Bauer-Balmelli is a partner and the head of Pestalozzi's Tax group in Zurich. During her many years of working as a tax consultant she has extensively dealt with the complete range of corporate and individual taxation issues, both in the international as well as the national context. This includes tax planning advice relating to corporate reorganizations, mergers and acquisitions, finance structures, financial instruments and private clients, as well as tax litigation.

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. Before joining Pestalozzi, she was a long-standing Partner at Andersen. 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 speaks at tax conferences, is a lecturer in tax law at the University of Zurich and has publicized widely on corporate taxation, withholding taxes and stamp taxes as well as various tax aspects specific to the finance market. Maja Bauer-Balmelli is regularly mentioned by the International Tax Review and other publications as one of the leading tax advisers in Switzerland.

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PIERRE-OLIVIER GEHRIGER

Pierre-Olivier Gehriger is a partner and member of Pestalozzi's Tax group 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, born in 1950, graduated from University of St. Gall in 1979. In 1984 he qualified as a certified tax expert and, until recently, was a tax partner with one of the „Big Four“. Pierre-Olivier Gehriger has written articles for publication and has frequently spoken on these topics. 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. His professional languages are German, French, and English. He also speaks Italian.

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NILS O. HARBEKE

Nils Harbeke is an associate and member of Pestalozzi's Tax group in Zurich. He is a Swiss Certified Tax Expert and has earned this qualification as one of the 3 best achieving examinees in his year of graduation.

Nils Harbeke specializes in international tax law and alongside his practice as an advisor, he frequently publicizes in the area of tax law.

Nils Harbeke has gained experience not only working as an advisor but also working with the Ministry of Finance and with the Public Prosecution Service in Berlin/Germany, where he completed his legal education as one of the 10 best achieving students in his year of graduation.

In addition to his admission as a Swiss Certified Tax Expert, he is admitted to the bar in Germany.

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CHRISTOPH R. RAMSTEIN

Christoph R. Ramstein is a partner and member of Pestalozzi's Corporate/M&A group in Zurich. His areas of practice are corporate law, business organization, mergers & acquisitions and integration, supply chain management, trade distribution and related tax work. He has expertise in the following business sectors: life sciences, consumer, banking & finance, 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. He served several years as managing partner. Christoph R. Ramstein is a former president of the Banking and Finance Commission of AIJA, and is an active member of the companies law group „Union Internationale des Avocats“, as well as of other national and international professional associations.

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MARKUS REICH

Markus Reich is an ordinary professor of tax, finance and administrative law since 1988 at the University of Zurich and a counsel to Pestalozzi in Zurich.

Born 1949, he is a graduate of the University of Zurich where he earned a doctorate in international tax law in 1976. From 1976 to 1988, Markus Reich served in various positions at the cantonal tax administration of Zurich; from 1982 as head of the division assessment of corporate tax payers, as board member as well as deputy head. In 1983, he earned a habilitation from the law faculty of the University of Zurich (qualifying thesis: The realisation of undisclosed reserves in corporate tax).

From 1989 to 1997, Markus Reich was a member of the Administrative Court of the Canton of Zurich. He has served as counsel to Pestalozzi since 1994. He is editor of the monthly compendium of tax cases „Der Steuerentscheid“ and member of the Swiss government committee for the harmonization of taxes.

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CHRISTINA RINNE

Christina Rinne is partner and a member of Pestalozzi's Tax group in Zurich.

As Indirect Tax specialist she advises domestic, foreign and multinational clients mainly on Swiss and European VAT, Customs and Excise Duty matters.

Christina Rinne graduated from the University of Bayreuth (lic. iur.) in 1995, was called to the Bar of Nuremberg in 1998 and earned the qualification as Certified Tax Expert in 2001. Prior to joining Pestalozzi in 2009, Christina Rinne headed the Indirect Tax department of a "Big four" in Zurich. Having moved to Switzerland in 2001, her work experience spans 14 years of focus on Indirect Taxation in a national and international context.

Christina Rinne regularly lectures and publishes on Swiss and European VAT. She is a member of the Swiss branch of the International Fiscal Association (IFA) as well as of other national and international professional associations.

Her professional languages are German and English and she has a good knowledge of French.

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MARCO E. VITALI

Marco E. Vitali is an associate and member of Pestalozzi's Tax group in Zurich. He practices mainly in the area of tax law but also has experience in expropriation and environmental law.

Marco E. Vitali graduated from the University of Zurich in 2002 (lic. iur.) and was admitted to the bar in Switzerland in 2006 and as a certified tax expert in 2008. He joined Pestalozzi in 2003 as a junior associate and became an associate in 2006. Previously, he worked for one of the „Big Four“ and was scientific assistant to the chair in tax, finance and administrative law at the University of Zurich.

Marco E. Vitali regularly publishes on Swiss national and international taxation.

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SILVIA ZIMMERMANN

Silvia Zimmermann is a partner and member of Pestalozzi's Tax 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.

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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 Organisation & 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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