

JÉRÉMIE SOMMARUGA

COUNSEL
MAS-LL.M.

FRENCH, ENGLISH

JEREMIE.SOMMARUGA@BOREL-BARBEY.CH
+41 22 707 18 00



EXPERTISE —————

Jérémie Sommaruga, a certified tax expert and member of the Advisory team at Borel & Barbey, assists our clients in the field of Swiss and international taxation, whether relating to individual taxation, corporate taxation, or real estate taxation.

He has solid professional experience gained in the tax department of a Big Four firm, as well as in the Geneva cantonal tax administration.

Jérémie Sommaruga is primarily active in the areas of mergers and acquisitions, corporate restructurings, financing, tax disputes, and private client advisory. His expertise also extends to estate and succession planning, as well as trusts and foundations.

EXPERIENCE —————

- Since 2023: Counsel at Borel & Barbey
- 2021-2023: Employee at the Cantonal Tax Administration, Geneva
- 2021: Swiss Certified Tax Expert, EXPERTsuisse
- 2018: Master of Advanced Studies in Tax Law (MAS-LL.M.), University of Geneva
- 2014-2021: Consultant-Manager at the Corporate tax department, Ernst & Young SA, Geneva
- 2012-2013: Master in Accounting, Control & Finance (MSc), HEC, University of Lausanne

PRACTICE AREAS —————

Tax

corporate taxation · taxation of individuals · tax & estate planning, trusts & donations · real property tax · tax litigation · international taxation

Corporate

mergers & acquisitions · reorganization & restructuring

MEMBERSHIPS —————

- EXPERTsuisse

PUBLICATIONS —————

2020: *L'imposition de la fortune en cas de détention de tokens, développements actuels et axes d'analyse*, ExpertFocus 6-7/20, p. 426ss. (with Justin Brodard)

2019: *Le bénéfice des sociétés lors de l'émission de jetons numériques : analyse sous l'angle de la fiscalité*, ExpertFocus 4/2019, p. 356ss. (with Justin Brodard)