

JÉRÉMIE SOMMARUGA
COUNSEL, MAS-LL.M.

FRENCH, ENGLISH

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EXPERTISE

Jérémié 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.

Jérémié 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.

PRACTICE AREAS

Tax

Corporate taxation · Taxation of individuals · Tax & estate planning, trusts & donations · Real property tax
· Tax litigation · International taxation

Corporate - M&A

Mergers & acquisitions · Reorganization & restructuring

EXPERIENCES

- Since 2023: Counsel at Borel & Barbey
- 2021-2023: Employee at the Cantonal Tax Administration, Geneva
- 2014 - 2021: Consultant-Manager at the Corporate tax department, Ernst & Young SA, Geneva

EDUCATION

- 2021: Swiss Certified Tax Expert, EXPERTsuisse
- 2018: Master of Advanced Studies in Tax Law (MAS-LL.M.), University of Geneva
- 2012 - 2013: Master in Accounting, Control & Finance (MSc), HEC, University of Lausanne

MEMBERSHIPS

- EXPERTsuisse



PUBLICATIONS _____

2025:

- “Genève renforce son attractivité en matière de philanthropie”, 27 November 2025 (with Stéphanie La Roche, Anne Laure Bandle and Enguerrand Collignon)

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)