

Benjamin Malek

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Benjamin Malek is a trainee lawyer in the tax department of Walder Wyss. His areas of practice include most aspects of domestic and international tax law.

Benjamin Malek studied at the University of Lausanne, where he obtained a bachelor's degree and a master's degree in law. Benjamin also read tax law at the University of Oxford (MSc in Taxation, Field Court Tax Chambers Scholar). In 2019, he obtained a Certificate of Advanced Legal Studies (École d'avocature) at the University of Geneva. Benjamin is also currently pursuing a doctorate (PhD) in international tax law at the University of Lausanne.

Prior to joining Walder Wyss, he worked as a Research Associate at the University of Lausanne. Benjamin Malek has extensively published in the fields of international and Swiss tax law, and has received several awards for his research: the OREF Prize (1st laureate) in 2018 awarded by the West Switzerland Tax experts association, a Faculty Prize for his master's thesis (2018) and the 2023 IFA President YIN Award.

Benjamin Malek primarily advises clients in French and English, he speaks Italian as well.

Selected Publications

Procedural Aspects of Arbitration

by Benjamin Malek
in: G. Maisto (Editor[s]), "Dispute Resolutions under Tax Treaties and beyond"
09/2023, 2023, pp. 265-280

The introduction of the principal purpose test in Switzerland: Analysis and recommendations

by Benjamin Malek
in: IFF Forum für Steuerrecht, pp. 106-127, 2018

The Relevant Economic Activity Test and its Impact on the International Corporate Tax Policy Framework

by V. Chand and Benjamin Malek
in: British Tax Review, pp. 394-424, 2018

Article 129 - Tax Harmonization

by R. Danon and Benjamin Malek
in: in . Martenet and J. Dubey (eds.), Constitution fédérale, Commentaire romand, pp. 2566-2592, 2020

Influence of EU case law on the prohibition of international tax abuse in Swiss practice

by R. Danon and Benjamin Malek
in: Archiv für Schweizerisches Abgaberecht, pp. 477-511, 2020

The Prohibition of Abuse of Rights after the CJEU Danish cases

by R. Danon, D. Gutmann, M. Lukkien, G. Maisto, A. Martín Jiménez and Benjamin Malek
in: Intertax, pp. 482-516, 2020

Beneficial Ownership and Income Receipt under Double Taxation Conventions: Considerations following the Planet Case

by Benjamin Malek
in: Archiv für Schweizerisches Abgaberecht, pp. 161-192, 2021

For a complete list of publications please visit our website:
www.walderwyss.com/benjamin.malek