

## Benjamin Malek

---

MLaw  
Trainee Lawyer  
Phone +41 58 658 31 23  
[benjamin.malek@walderwyss.com](mailto:benjamin.malek@walderwyss.com)

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](http://www.walderwyss.com/benjamin.malek)