



Fabienne Limacher

MLaw, LL.M., Attorney at Law, Certified
Tax Expert
Partner
Phone +41 58 658 52 81
fabienne.limacher@walderwyss.com



Fabienne Limacher is a partner in the Tax Team. She advises companies and private clients in national and international tax matters. Fabienne Limacher has extensive experience in corporate taxation, in particular in the area of national and international reorganisations, real estate transactions, cross-border relocations as well as M&A and private equity transactions. She is also an expert in tax issues relating to financial and insurance products, structured financing as well as CRS and FATCA. A further focus of her practice is advising managers, companies and start-ups on tax and social security issues regarding employee incentive plans and cross-border employee transfers.

Fabienne Limacher's professional languages are German and English. She also speaks French. She is registered with the Zurich Bar Registry and admitted to practise in all of Switzerland.

Born in 1986, Fabienne Limacher was educated at the University of Bern (MLaw 2010) and the University of Sydney (LL.M. 2018), was admitted to the Bar in 2012 and graduated as certified tax expert in 2016. She worked as a research assistant for the Institute of Tax Law at the University of Bern and as a trainee with Walder Wyss. In addition, she gained working experience as a trainee at the cantonal court and the public prosecutor's office of Canton Nidwalden. Fabienne Limacher regularly publishes and lectures on relevant tax topics.

Selected Publications

Lehrtätigkeit: Immobilien, Transaktionen und Steuern
Speaker Fabienne Limacher
Modul «Public and Corporate Real Estate», Master of Science (M.Sc.)
Studies in Real Estate & Facility Management
ZHAW Zürich, 9 April 2024

Kommentierung der Artikel 41, 42, 45 und 46 des Bundesgesetzes über die Verrechnungssteuer VStG
by Robert Desax and Fabienne Limacher
in: Martin Zweifel, Michael Beusch und Maja Bauer-Balmelli (Editor[s]), "Kommentar zum Schweizerischen Steuerrecht, Bundesgesetz über die Verrechnungssteuer (VStG)"
3, Basel, 2024

Intra-group debt financing: updated safe haven rates and thin capitalization rules
by Fabienne Limacher and Maurus Winzap

Corporate Tax Laws and Regulations Switzerland 2024
by Maurus Winzap, Fabienne Limacher and Janine Corti
in: Oliver Currall & Steve Quinn, Sidley Austin LLP (Editor[s]), "International Comparative Legal Guide"
2023

Federal Supreme Court confirms strict practice of Federal Tax Administration concerning stamp duty restructuring relief
by Fabienne Limacher and Maurus Winzap
in: International Law Office, 5 October 2023

Offset of losses is to be extended
by Maurus Winzap and Fabienne Limacher
June 2023

Swiss electorate votes in favour of global minimum tax
by Fabienne Limacher and Maurus Winzap
June 2023

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www.walderwyss.com/fabienne.limacher