



Benjamin Malek

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Benjamin Malek is an associate in the tax department of Walder Wyss. His field of practice includes domestic and cross border tax matters, including complex cases involving tax treaties.

Benjamin advises high net worth individuals, family offices, trustees and foundations on restructurings, estate planning, relocations and asset protection strategies. He is also active in M&A transactions as well as group restructurings. Benjamin frequently negotiates advance tax rulings on behalf of clients. His practice also includes tax controversy, including criminal tax proceedings.

Benjamin previously held a lecturer position in tax law at the University of Lausanne (HEC Lausanne). He remains active in academia and is the author of numerous publications in legal journals.

Benjamin graduated in law from the University of Lausanne (BLaw, MLaw) and read tax law at the University of Oxford (MSc in Taxation). He is currently pursuing a doctorate (PhD) in international tax law.

Benjamin Malek advises clients in French and English and speaks Italian as well. He is registered with the Geneva Bar and is admitted to practice in all Switzerland. He is a member of the Swiss Bar Association, the Geneva Bar Association, and the International Fiscal Association (IFA).

Publicazioni (selezione)

Procedural Aspects of Arbitration

di Benjamin Malek
in: G. Maisto (Editore), "Dispute Resolutions under Tax Treaties and beyond"
09/2023, 2023, pag. 265-280

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

di Benjamin Malek
in: IFF Forum für Steuerrecht, pag. 106-127, 2019

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

di V. Chand e Benjamin Malek
in: British Tax Review, pag. 394-424, 2019

Article 129 - Tax Harmonization

di R. Danon e Benjamin Malek
in: in . Martenet and J. Dubey (eds.), Constitution fédérale, Commentaire romand, pag. 2566-2592, 2021

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

di R. Danon e Benjamin Malek
in: Archiv für Schweizerisches Abgaberecht, pag. 477-511, 2021

The Prohibition of Abuse of Rights after the CJEU Danish cases

di R. Danon, D. Gutmann, M. Lukkien, G. Maisto, A. Martín Jiménez e Benjamin Malek
in: Intertax, pag. 482-516, 2021

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

di Benjamin Malek
in: Archiv für Schweizerisches Abgaberecht, pag. 161-192, 2022

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