



## Fabienne Limacher

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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 studied law at the University of Bern (MLaw 2010) and the University of Sydney (LL.M. 2018). She was admitted to the bar in 2012 and graduated as certified tax expert in 2016.

Her professional experience includes roles as trainee at Walder Wyss, a legal intern at the Cantonal Court, and at the Nidwalden Public Prosecutor's Office. She also worked as a research assistant at the Institute of Tax Law at the University of Bern.

Fabienne Limacher regularly publishes and lectures on current tax law topics. She is also a member of the Board of Directors of Nidwaldner Kantonalbank.

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

## Pubblicazioni (selezione)

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### **Venture Capital 2026 – Law and Practice**

di Marion Bähler, Florian Gunz  
Niedermann, Fabienne Limacher,  
Ramona Wyss e Urs Hofer  
in: Chambers Global Practice Guides  
12 maggio 2026

### **Intra-group Debt Financing: Updated Safe Haven Rates and Thin Capitalisation Rules**

di Fabienne Limacher e Maurus Winzap  
febbraio 2026

### **Kommentierung zu Art. 15 Abs. 1 und 2 OECD-MA (Einkünfte aus unselbständiger Arbeit)**

[Commento all'articolo 15, paragrafi 1 e 2, del Modello di Convenzione fiscale OCSE (Redditi di lavoro dipendente)]  
di Fabienne Limacher e Samuel Dürr  
1 dicembre 2025

### **Corporate Tax 2026: Switzerland Chapter**

di Maurus Winzap, Fabienne Limacher e  
Janine Corti  
19 dicembre 2025

### **Swiss Population Rejects Federal Estate and Gift Tax Initiative**

di Fabienne Limacher e Maurus Winzap  
1 dicembre 2025

### **Grenzgängerregelung Schweiz-Frankreich**

[Cross-border commuter regulations between Switzerland and France]  
di Fabienne Limacher e Natascha Rizzi  
in: ZSIS  
28 maggio 2025

### **Key Swiss Tax Practice Update: Welcome Adjustment of Rules on the Taxation of Convertible Loans**

di Fabienne Limacher e Maurus Winzap  
22 maggio 2025

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