

SWITZERLAND

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INTRODUCTION

Politically and economically, Switzerland is one of the most stable countries in the world. It is a federal republic made up of 26 cantons, each of which has considerable autonomy in the areas of taxation, healthcare, social welfare, law enforcement and education. This creates a number of differences in local governance.

Switzerland has a population of nine million. The country has four official languages (German, French, Italian and Romansh) and English is also widely spoken.

As is the case with most European countries, Switzerland is a civil law jurisdiction. The judiciary consists of federal and cantonal courts. Each canton has its own courts of first instance and a second instance of appeal. The highest judicial authority is the Federal Supreme Court located in Lausanne, which is the final instance of appeal against decisions of:

- the cantonal courts of appeal;
- the Federal Criminal Court, located in Ticino;
- the Federal Administrative Court, located in St. Gallen; and
- the Federal Patent Court, also located in St. Gallen.

1. TAX AND WEALTH PLANNING

The question of whether a person is obliged to pay taxes in Switzerland depends on whether they meet the requirements of tax residence. This applies if they have had an uninterrupted stay of at least 30 days in the country with professional activity or a stay of at least 90 days without professional activity. Unless a double taxation treaty specifically allocates the person's tax residence to another state, they will then become subject to unlimited tax liability in Switzerland. This means that their worldwide income and wealth will be subject to income tax at the federal, cantonal and municipal levels, and to wealth tax at the cantonal and municipal levels.

For Swiss tax residents, income tax is generally levied on all forms of income, for example, from employment, investment, pension or real estate. Exceptions apply where income derives from foreign real estate or business, capital gains on privately held assets (e.g. shares) and income constituting a repayment of nominal capital or qualifying capital contribution reserves in companies. The applicable tax rate depends on a number of factors. Income tax rates are progressive and vary depending on the canton and, within a canton, on the specific municipality of residence.

In addition to the taxation of income and moveable and immoveable assets, Swiss tax residents are also subject to wealth taxation at the cantonal and municipal (but not federal) level. For taxation purposes, gross wealth may be reduced by various deductions, such as for debt (e.g. mortgages) or, depending on the canton, certain tax-free amounts (e.g. social deductions).

As an alternative to the ordinary regime of income and wealth taxation, most cantons provide taxpayers with the option of being taxed on their worldwide living expenses by way of lump sum taxation. Lump sum taxation is only available to persons who are not Swiss nationals, who do not exercise a professional activity in Switzerland and who have recently relocated to Switzerland or have not lived here during the past 10 years. In a lump sum regime, the income tax basis is determined by a tax ruling that must be obtained from the cantonal tax authorities.

Persons not resident in Switzerland for tax purposes may nonetheless be subject to limited tax liability here if they have a specific economic nexus to the country (e.g., permanent establishments in Switzerland; brokering in or ownership of Swiss real estate; exercising professional activities in Switzerland and so on). If limited tax liability applies, only a certain portion of income will be taxable in Switzerland. At a minimum, this will include the revenue earned from Swiss sources. However, as a general rule, a person's global revenue will be used to calculate the applicable tax rate.

Other relevant taxes are inheritance tax and gift tax, which are levied at the cantonal and municipal level but not federally. The applicable tax rates and tax-exempt amounts vary between the cantons and depend on the relationship between the deceased/donor and the heir/donee. As a result, wealth and succession planning structures, such as trusts and foundations, still require individual assessment for tax purposes. For such structures, it would typically be appropriate to obtain a tax ruling from the competent cantonal tax authorities.

1.1 National legislative and regulatory developments

Revised Swiss inheritance law

One of the most significant recent legislative developments was the revision of Swiss inheritance law. The revised provisions came into force on 1 January 2023. The revision focused on increasing the testator's freedom of disposition by reducing the minimum share in the estate guaranteed by law to certain individuals close to the deceased, the so-called forced heirship share. According to the new law, the descendants' forced heirship share is one half of their statutory share (the revision reduced it from three quarters to one half), while the parents' forced heirship share was abolished completely. The entitlement of spouses and registered partners has remained unchanged. Due to this reduction in and abolition of compulsory shares, a testator can now freely dispose of at least half of the estate. As a result, there is more flexibility for favouring life partners or other persons or for allocating a larger share to a specific heir, prompting a need to consider the relevant cantonal inheritance tax consequences when benefitting non-relatives. With this greater freedom of disposition, succession planning may be easier, for example, for entrepreneurs – particularly in situations where a family business constitutes either the largest portion of the estate or at least a significant part thereof.

A further change in Swiss inheritance law concerns the testator's freedom to dispose of assets by way of lifetime gifts or unilateral testamentary dispositions in situations where the testator has concluded an inheritance pact. Under the new rules, testamentary dispositions and lifetime gifts – with the exception of occasional customary gifts – can be challenged by the other party to the inheritance pact, if they are incompatible with the undertakings under the inheritance pact and if such lifetime gifts were not expressly reserved.

Moreover, since the revision, in cases where a spouse dies during ongoing divorce proceedings, the surviving spouse is no longer entitled to a forced heirship share, provided the proceedings were initiated at the spouses' joint request or if the spouses had been living separately for a minimum of two years. Furthermore, under these circumstances, spouses can no longer raise any claims based on

testamentary dispositions in last wills or inheritance pacts, unless this has been stated explicitly. The spouses will, however, keep their statutory inheritance rights until the divorce is final. Therefore, a respective testamentary disposition is required, if the testator no longer wants their spouse to benefit from the estate.

A further amendment of the Swiss inheritance law was originally planned to facilitate the succession of family businesses. However, the Swiss parliament definitively rejected this proposal in March 2024. One of the reasons for the rejection was the abovementioned reduction of the forced heirship shares, giving the testator more freedom to dispose of his or her estate and facilitating the transfer of family businesses to a certain extent.

In light of the new inheritance law provisions which entered into force on 1 January 2023, existing planning measures under Swiss law should be reviewed and revised where necessary.

Revision of the Swiss conflict of law rules governing international inheritance law matters

Chapter 6 of the Federal Act on International Private Law (PILA) regarding cross-border succession has been updated with the aim of clarification of, and (partial) harmonisation with, the European Succession Regulation. These new provisions entered into force on 1 January 2025.

One of the most significant changes is that Swiss citizens who hold multiple citizenships now also have the option to subject their estate to a foreign inheritance law — more precisely the law of one of their countries of citizenship. Previously, only foreign citizens (but not Swiss citizens with multiple citizenships) had the option to make a choice of law in favour of the law of their country of citizenship. However, Swiss citizens remain bound by the Swiss forced heirship rules even if subjecting their estate to the law of their foreign nationality. Consequently, if a Swiss citizen dies and their last residence was in Switzerland, the Swiss forced heirship rules remain applicable even if the deceased subjected his or her estate to the law of his or her foreign country of citizenship.

Regarding the jurisdiction of the Swiss courts, one noteworthy amendment is the option of combining a choice of law election with an explicit prorogation regarding the entire or only part of the estate, leading to a synchronisation of the applicable law and jurisdiction. This option may help to reduce conflicting competencies in cross-border estate matters. Additionally, the revision of the Swiss conflict of law rules for international inheritance matters allows Swiss citizens living abroad to subject not only their Swiss estate to the jurisdiction of the Swiss courts and authorities (as previously) but also only part thereof, for example, Swiss real estate.

Same-sex marriage

Until 1 July 2022, same-sex couples could enter into a registered partnership, but could not get married. A registered partnership confers certain rights that are comparable to marriage (e.g., right to share a surname, right to inherit from their partner, right to be protected from termination in rental agreements) but differs with regard to important aspects such as the default property regime or the right to adopt.

Since 1 July 2022, same-sex couples have been allowed to get married or have their registered partnership converted into a marriage. Since that date, same-sex couples have no longer been able to enter into registered partnerships. However, existing partnerships may continue to exist without any specific declaration.

The conversion of a registered partnership into a marriage has far-reaching consequences for the wealth planning of the couple, as it will entail a change of their default property regime from separation of property to the regime of participation in acquired property. If a couple wishes to convert their registered partnership into a marriage but retain the regime of separation of property, a respective marital agreement must be concluded.

From a Swiss tax perspective, registered partnerships are, to a large extent, treated in a similar way to traditional marriages. Same-sex marriage is also treated like traditional marriage for taxation purposes.

Registration of Swiss family foundations and possible revision of Swiss family foundation law

While Swiss family foundations remain exempt from supervision and there is no statutory requirement for an auditor, they have been required to register with the commercial register since the end of 2020. This registration requirement might be regarded as a further impediment for Swiss family foundations, given the removal of their confidentiality privilege. That said, Swiss law prevents Swiss family foundations from granting unconditional maintenance payments to members of a family over generations. Therefore, Swiss family foundations are currently not often used in the context of wealth and estate planning.

This might change in the future as efforts are being made to expand the use of family foundations and make them a more effective tool for wealth and estate planning. The Federal Council is currently mandated to submit an amendment of Article 335 of the Civil Code to the Swiss parliament lifting the ban on family maintenance foundations. However, it remains to be seen which amendments, if any, will eventually be adopted.

Revision of Swiss foundation law

Swiss foundation law has recently been reformed by a parliamentary initiative to strengthen the Swiss foundation sector. Originally intended as a moderate modernisation dealing with particular issues (e.g. tax exemption for charitable foundations with remuneration for the members of the foundation board, collection of data on charitable foundations and simplifications to amend the organisation after the establishment of the foundation), the consultation process quickly demonstrated interest within the sector to initiate a broader reform. However, in the end, only a few provisions have been revised. The most notable change is the possibility to reserve the right of the founder to amend the foundation's organisation. Moreover, minor amendments of the foundation deed are possible if they "appear justifiable on reasonable grounds". These new provisions came into force on 1 January 2024.

Supervision of Swiss trustees

Switzerland is host to many foreign trusts and many trustees operate in Switzerland. In 2023, the Swiss government definitively rejected the introduction of a Swiss trust; as a result, trusts administered in Switzerland will continue to be governed by foreign law.

In recent years, and because of international trends towards transparency, the regulatory environment for trusts and trustees has changed significantly. The introduction of the Financial Institutions Act brought a new supervisory regime for trustees, portfolio managers, managers of collective assets, fund management companies and securities firms (see Section 2.1, below).

Individual taxation and inheritance tax

Currently, there are political efforts to have spouses taxed individually in the same way as unmarried couples. The main aim is to ensure that married people are not at a tax disadvantage compared to those who are single. Various ideas to implement such initiatives are currently under discussion in the Swiss parliament and it is expected that any changes to the current system, if implemented at all, may only take effect in a few years' time. Furthermore, the Swiss system to tax residential real estate on a hypothetical income if it is used by the owner and not rented out is currently under political discussion and likely to be abolished or at least modified in the future, including effects on the deductibility of certain maintenance expenses and mortgage interest payments.

In addition, a popular initiative is pending that aims to increase inheritance tax significantly for wealthy individuals. The initiative is currently being discussed in the Swiss parliament and is subject to a popular vote taking place potentially late 2025 or early 2026. At the moment, the initiative does not appear to have much chance of success.

1.2 Local legislative and regulatory developments

As is the case with most continental European countries, Switzerland is a civil law jurisdiction. One of the most important pieces of Swiss legislation is the codification of private law in the Civil Code and Code of Obligations. Since all important issues are codified at the national level (e.g., succession and family law), there are generally no noteworthy local legislative or regulatory developments to report.

However, there is one notable exception as the Zurich Tax Authority issued a new guideline in February 2024 allowing for reasonable remuneration of foundation board members of charitable foundations. As this is a recent change of practice, numerous questions remain unanswered, in particular, how the criteria are applied and what amount of compensation is considered reasonable.

1.3 National case law developments

Taxation

Apart from the impact of the Common Reporting Standard (see Section 1.5 and 2.5, below), there have been court decisions relating to the place of effective management of foreign (often offshore) companies being in Switzerland due

to the key decision maker's place of residence and activity in relation to the structure being in Switzerland. Where the place of effective management is in Switzerland, Switzerland claims taxation rights over the companies (e.g. underlying companies in trust structures). Another topic recently raising more attention by tax authorities and leading to court cases relates to the place of residence of individuals and their (holding) companies in the international and inter-cantonal context, whereby Swiss authorities and courts, in addition to specific procedural aspects in such proceedings, emphasise the relevance of the centre of vital interests of the individuals and the importance to document this.

Recognition of foreign family foundations

In a decision concerning a Liechtenstein family foundation from 2009, the Swiss Federal Supreme Court ruled that a foundation is recognised in Switzerland provided it has been established in accordance with the applicable (in this case, Liechtenstein) law. The paradoxical result of this decision is that it is possible for a Swiss resident to establish a Liechtenstein (dynastic) family foundation, which allows for distributions to enhance the living standards of the beneficiaries, while a Swiss family foundation must obey the strict rules of Swiss foundation law. This situation has been criticised by some authors and it is anticipated that these aspects may be dealt with in upcoming reforms of Swiss foundation law.

Swiss divorce law

In a landmark decision of the Swiss Federal Supreme Court of February 2021, the Federal Supreme Court abandoned the application of the so-called "45 rule". This rule meant that a spouse could no longer be expected to take up gainful employment if they had not worked during the marriage and had already reached the age of 45 at the time of the divorce. Now, it must always be assumed that gainful employment is reasonable, provided that such a possibility actually exists and there are no impediments, such as the care of small children. As a result, spouses who mainly took care of the children during the marriage and therefore did not pursue gainful employment are forced to take up employment after the dissolution of the marriage, even at an advanced age.

In a decision in March 2022, the Swiss Federal Supreme Court also addressed the issue of post-marital maintenance. The Federal Supreme Court ruled that – contrary to previous case law – children do not necessarily lead to a life-shaping marriage justifying post-marital maintenance. The same is true when a spouse leaves his or her cultural environment due to the marriage, as ruled by the Swiss Federal Supreme Court in a decision in December 2024. The court stated that such "tipping switch effects" should be avoided and that the life-shaping nature of a marriage is to be assessed on a case-by-case basis. According to this new practice, a marriage is considered to have a life-shaping effect, if a spouse has effectively given up his or her economic independence in favour of domestic work and/or childcare and is no longer able to return to his or her pre-marital employment.

In another recent decision of the Swiss Federal Supreme Court in May 2024 the court stated that there should be a reasonable time limit for post-marital maintenance and discussed the relevant criteria. The court asserted that the duration of marital cohabitation may serve as a guideline for the duration of post-marital maintenance.

Furthermore, in 2019 the Swiss Federal Supreme Court clarified the issue of the binding nature of post-divorce maintenance payments agreed in prenuptial agreements. The Swiss Federal Supreme Court held that Swiss divorce courts are bound to approve such agreements made by spouses, provided they are clear, complete, and not evidently unreasonable in light of the circumstances at the time of divorce.

1.4 Local case law developments

The judiciary comprises federal and cantonal courts. Each canton has its own courts of first instance and a second instance of appeal. The highest judicial authority is the Federal Supreme Court; therefore, similar to legislation, the most important and fundamental decisions are to be found at the national level.

1.5 Practice trends

Relocation to Switzerland

Switzerland has a stable economy thanks to its highly developed professional services sector and thriving manufacturing and pharmaceutical industries. Competitive taxation levels both for individuals and corporations help stimulate business and migration. The trend to move to Switzerland increased during the pandemic. The reason for this increase in immigration seems to be that Switzerland took a liberal approach to the pandemic and tried to restrict citizens' rights as little as possible. Furthermore, political developments in other jurisdictions have incentivised individuals and families to relocate to Switzerland. Switzerland seems to provide what the wealthy are particularly looking for: mobility as well as legal and financial security.

Tax litigation

While the Swiss tax landscape's tax ruling system gives taxpayers a strong tool to avoid litigation and increase legal certainty, tax litigation has increased slightly in recent years, mainly as a consequence of the transparency rules introduced globally. These same rules also foster onshoring activities to render the planning and handling of structures less complex.

1.6 Pandemic-related developments

The impacts of the COVID-19 pandemic were wide-ranging and prompted not only social but also legal and commercial challenges and changes. Due to Switzerland's approach to fighting the pandemic, coupled with conditions already in place, more and more people have moved their centre of life to Switzerland. This relocation to Switzerland is further boosted by the trend towards remote working. As a result of the pandemic, there has been a significant and sustained increase in employers' acceptance of remote working. Accordingly, there is no longer a need to live where one works.

2. ESTATE AND TRUST ADMINISTRATION

2.1 National legislative and regulatory developments

One development that impacts estate and trust administration is the introduction of the obligation to register trustees. On 1 January 2020, the new Financial Institutions Act (FinIA) came into force, and with it the new supervisory regime for asset managers and trustees. The FinIA provides that anyone who acts as a trustee on a commercial basis must be licensed by FINMA. This only applies if various financial, organisational and personal terms are met.

2.2 Local legislative and regulatory developments

As already mentioned, important issues are regulated at the national level (see the general remarks in Section 1.2, above).

2.3 National case law developments

Over the last few years, practice has confirmed the importance of executors and trustees handling their tax-related duties diligently. Particularly in cross-border situations, the proper handling of Swiss filing obligations for income and wealth tax as well as inheritance and gift tax purposes is crucial; in addition, adequate liquidity planning and handling of tax payments by the estate as well as by heirs in Switzerland and abroad have become increasingly relevant. In this context, executors and trustees are required to issue suitable documentation for heirs and beneficiaries to enable them to meet their local reporting obligations.

2.4 Local case law developments

There have been no noteworthy local case law developments.

2.5 Practice trends

Cross-border estates and structures

More than a quarter of the Swiss population is made up of foreign nationals, and more than half of all marriages are binational. Due to this increasing internationalisation, a clear trend towards cross-border estates is emerging, which in turn makes more comprehensive estate planning necessary.

Review of “older structures”

The Automatic Exchange of Information (Common Reporting Standard) and other cross-border reporting obligations imposed within the European Union (EU Council Directive 2011/16 in relation to cross-border tax arrangements (DAC6)) have become important driving forces, as cross-border structures, in many cases, are subject to reporting. Older and more complex structures have shown to be more exposed to incorrect or multiple reporting within the automatic exchange of information.

2.6 Pandemic-related developments

From a Swiss succession and tax planning perspective, the pandemic has increased the trend to plan residency and relocation more consciously and to consider

aspects of infrastructure (e.g. the medical system, schooling), environment (e.g. access to recreational areas) and general systems (e.g. stability, the approach of government to crises).

3. ESTATE AND TRUST LITIGATION AND CONTROVERSY

3.1 National legislative and regulatory developments

The concept of trusts is (still) alien to Swiss civil law. However, properly established trusts under foreign law are generally recognised in Switzerland as a matter of Swiss private international law (Switzerland is a signatory state of the Hague Trusts Convention). Nevertheless, the treatment of trusts in Switzerland continues to be defined by case law. However, there has not yet been any precedent of the Swiss Supreme Court as regards the treatments of trusts in the context of Swiss succession.

3.2 Local legislative and regulatory developments

There have been no noteworthy local developments.

3.3 National case law developments

The information gathering process is a difficult undertaking for heirs of settlors who pass away in Switzerland leaving assets in a trust that is unknown to the heirs. In a decision of the Swiss Supreme Court in 2020, the Court clarified that heirs requesting information from Swiss banks with regard to trust accounts of which the deceased was a beneficial owner can only do so on the basis of Swiss succession law, but not contract law. This means that the heirs must show that the information is relevant to their inheritance claims (e.g. to determine forced heirship claims). In practice, this is often a cumbersome undertaking, as the heir obviously lacks the necessary information to show the court why the requested information is relevant to their inheritance claim.

3.4 Local case law developments

There have been no noteworthy local case law developments.

3.5 Practice trends

In the context of cross-border estate planning, foreign trusts increasingly play a role, given that many testators are relocating to Switzerland with existing trust structures. Swiss law does not mention the concept of trusts and they cannot be created under Swiss law. However, foreign trusts are fully recognised (see Section 3.1, above). As a result, trust-related disputes are on the rise and they frequently involve the trustees. They are often the target of aggrieved beneficiaries or ex-spouses and can become involved in Swiss trust-related disputes, particularly when it comes to divorce and inheritance proceedings.

3.6 Pandemic-related developments

The COVID-19 pandemic may have had a short-term impact on the frequency of disputes (slightly increasing the number of disputes); however, it seems that it did not bring about a noteworthy sustainable change in this regard.

4. FREQUENTLY ASKED QUESTIONS

4.1 What are recent trends and developments you see in the market from a tax perspective?

We see a growing interest in relocation to Switzerland for (ultra-)high-net-worth individuals and their family members, due, among other reasons, to the stable economic, fiscal, and political environment and solid infrastructure. Switzerland is perceived as a reliable hub to structure and plan family wealth and succession, with planning security due, in particular, to the ability to discuss cases with the tax authorities and secure tax treatment within the framework of advance tax rulings.

4.2 Is it essential for an owner of assets in your jurisdiction to make a will in your jurisdiction? Does the will have to be governed by the laws of your jurisdiction?

When a Swiss-resident individual dies intestate, Swiss courts claim jurisdiction and apply Swiss inheritance law to the worldwide estate (except in relation to real estate located abroad, where the foreign state claims exclusive jurisdiction over real estate within its territory).

Under Swiss inheritance law, the deceased's intestate estate passes to his/her statutory heirs. If an individual wishes to deviate from the intestacy rules or if they want to appoint an executor, they should make a will. Foreigners living in Switzerland and (since the revision of the Swiss conflict of law rules on international inheritance law) Swiss citizens who hold multiple citizenships can opt for the law of the state of their foreign citizenship to govern their worldwide estate (Swiss forced heirship rules, however, still being applicable).

If the deceased's last domicile (as defined under Swiss law, i.e., where the deceased had their vital interests) was not in Switzerland, the competent foreign courts generally have jurisdiction over the entire estate, including assets in Switzerland. However, if the foreign authorities do not deal with the estate of a deceased Swiss citizen living abroad, Swiss courts are competent to deal with the deceased's estate and will apply Swiss inheritance law. Additionally, if a foreign national dies with their last domicile (in the Swiss sense of the term) being abroad and leaves Swiss assets, the Swiss authorities are competent in relation to such Swiss assets if the foreign authorities do not deal with the Swiss assets. In such case, the Swiss courts will apply the inheritance law designated under the conflict of law rules of the deceased's last domicile.

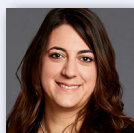
Therefore, although it is generally not necessary (and sometimes also not recommended, depending on the case in question) from a Swiss law perspective to make a separate will specifically for assets located in Switzerland, depending on the law at the place of the last domicile of the deceased, there may be situations where a specific will is necessary.

AUTHOR BIOGRAPHIES

**Tina Wüstemann**

Tina Wüstemann co-heads Bär & Karrer's private client department. She has over 25 years of experience in private client matters and is regarded as a leading practitioner in this field. She serves as a board member in relation to several charitable organisations, as a member of the advisory board of the Department of Economics, University of Zurich, and as a board member of the ETH Zurich Foundation. Tina Wüstemann is a fellow of the American College of Trust and Estate Counsel (ACTEC), and a member of the Society of Trust and Estate Practitioners (STEP) and the International Academy of Estate and Trust Law (TIAETL).

In Chambers and Partners HNW 2024, Tina Wüstemann is listed in Tier 1 for Private Wealth Law as well as Tier 2 for Family/Matrimonial in Switzerland. In 2022, she was awarded by STEP Private Clients as 'Trusted Advisor of the Year' and by Lexology Index (formerly Who's Who Legal) as Private Client Lawyer of the Year 2023 (global) and Lawyer of the Year 2019 (Switzerland). She is listed as Thought Leader in Global Elite 2024 (Private Client), Global Leader 2021 and National Leader Switzerland 2021 (Private Client). In 2022, Tina Wüstemann was also awarded the Europe Women in Business Law Award 2022 as 'Best in trusts & estates', marking the sixth time she has received this recognition following 2021, 2020, 2019, 2017 and 2014.

**Ruth Bloch-Riemer**

Ruth Bloch-Riemer is a Partner in the tax department of Bär & Karrer. Her practice focuses on domestic and international tax law. She regularly advises Swiss and foreign high-net-worth-individuals in all taxation matters. In particular, she supports clients with regard to wealth and succession planning, the structuring of charitable contributions, questions in the context of the taxation of art and artists, and questions within the field of the domestic and international structuring and co-ordination of their pension and social security. Ruth Bloch-Riemer serves as an expert for the oral Swiss tax expert examinations. She frequently teaches and speaks at national and international conferences and publishes regularly in her field. She is a member of various bodies, including the International Fiscal Association Swiss Branch, the International Academy of Estate and Trust Law (TIAETL) and STEP.

Ruth Bloch-Riemer is newly acknowledged by Legal 500 2024 as "Next Generation Partner". Additionally, she was awarded Gold as 'Lawyer of the Year, Switzerland' at the IFC Awards 2023 as well as the Rising Star Award 2019 by Euromoney Legal Media Group and listed as a Rising Star in Tax in the Legal Media Group's Expert Guides of 2021 and 2022. She has been acknowledged by Chambers High Net Worth (HNW) 2020 and 2021 as 'Up and Coming', ranking her as a driver of the firm's growth and working towards an established reputation in the market, and has been ranked Band 4 in private wealth law by Chambers HNW 2022 as well as Band 3 in private wealth law by Chambers HNW 2024. In addition, she has newly been ranked in the Chambers Tax guide in 2025.

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