



**JOSEPH  
MERHAI**

*Attorney-at-Law, lic. iur.  
DFS, Oxford University  
Certified Tax Expert  
DES, Geneva University  
Partner*

**BIANCHISCHWALD LLC**

5, rue Jacques-Balmat | P.O. Box 1203  
CH-1211 Geneva 1

**P** +41 58 220 36 00 | **F** +41 58 220 36 01  
joseph.merhai@bianchischwald.ch  
bianchischwald.ch

Expert in corporate tax law, international tax planning, mergers and acquisitions, as well as strategy and transfer pricing, Joseph Merhai acts as counsel in domestic and international tax criminal proceedings. Seats on the Board of directors of several companies. He has extensive experience in banking tax law, as well as in taxation of investment structures (investment funds and corporate holdings) and commodity trading companies.



*"Joseph Merhai is a strong asset."*  
Legal500 EMEA 2021



*Joseph Merhai has great technical preparation and professionalism. He has the ability to go straight to the problem and to solve it.*  
Legal500 EMEA 2020

**EXPERTISE**

Tax | Banking, Finance and Capital Markets

**LANGUAGES**

French, English, German, Erythrean

**MEMBERSHIPS**

- Geneva Bar Association
- Swiss Bar Association
- Western Switzerland Association of Certified Tax Experts
- International Fiscal Association (IFA)
- Geneva Business Law Association
- Oxford Business Alumni (OBA)
- IMD Alumni

**CAREER**

- SINCE 2017** ● Partner at BianchiSchwald
- 2014 - 2016** ● Partner at BCCC
- 2014** ● DFS, University of Oxford
- 2008 - 2014** ● Associate at Oberson Avocats
- 2008** ● Senior Manager at Ernst & Young
- 2006** ● Certified Tax Expert
- 2003 - 2007** ● Associate at Schellenberg Wittmer
- 2002 - 2003** ● Tax Adviser at Arthur Andersen
- 2001** ● Admitted to the Bar, Geneva
- 1998 - 2001** ● Licentiatius iuris & DES, University of Geneva

**PUBLICATIONS | CONFERENCES**

*November 2020*

- **Ajustements importants dans l'imposition des participations des salariés**  
with Sébastien Maury and Federico Abrar, Newsletter BianchiSchwald

*May 2020*

- **Droit de la propriété intellectuelle et droit fiscal: enjeux actuels d'une collaboration ou d'une confrontation autour de la licence box**  
Steuerportal.ch

*April 2020*

- **Aspects fiscaux en rapport avec le Coronavirus - update 17 avril 2020**  
with Sébastien Maury, Newsletter BianchiSchwald

*April 2020*

- **Aspects fiscaux en rapport avec le Coronavirus**  
with Sébastien Maury, Newsletter BianchiSchwald

*February 2015*

- **How to attract and retain young talents when you are a penniless start-up ?**  
with Manuel Bianchi Della Porta, Thomas Goossens and Marc Maret, Conférence Lift15, Geneva

*November 2014*

- **Echange automatique d'information : un nouveau paradigme du 1<sup>er</sup> décembre 2014**  
SOFGEN, Geneva

*January 2011*

- **Conventions de double imposition, accords fiscaux et secret bancaire**  
with Christophe Léchaux, in Les enjeux juridiques du secret bancaire, Actes du colloque 2011 de l'Institut de lutte contre la criminalité économique (éd. ILCE), Neuchâtel