



**JOSEPH
MERHAI**

*Attorney-at-Law, lic. iur.
DFS, Oxford University
Certified Tax Expert
DES, Geneva University
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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. 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. He also seats on the Board of directors of several 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 | Private Equity and Venture Capital | Art law

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

March 2024

- **Investment funds 2024**
with Thomas Pasquier, Chambers Global Practice Guide (p. 421-427 <https://gpg-pdf.chambers.com/view/856431971/>)

January 2024

- **TVA et e-commerce**
with Thomas Pasquier, Steuerportal.ch

December 2022

- **Analyse de l'arrêt 2C_546/2021 du 31 octobre 2022 du Tribunal Fédéral**
with Thomas Pasquier, publication BianchiSchwald

November 2022

- **Analyse de l'arrêt 2C_382/2021 du 23 septembre 2022 du Tribunal Fédéral**
with Thomas Pasquier and Manon Baur, publication BianchiSchwald

October 2022

- **L'art et sa valeur**
with Thomas Pasquier, Schulthess Verlag

May 2021

- **Les instruments financiers, aspects juridiques et fiscaux**
with Alexandre Richa and Nicolas Béguin, Schulthess Verlag

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

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^{er} 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