

# Michael Alexis Barrot

lic. iur., LL.M.,  
Attorney at law, Partner, Certified Tax Expert  
Head Taxation

## LANGUAGES:

German  
English  
French

## OFFICE:

Zurich

## PHONE:

+41 58 258 10 00

## E-MAIL:

michael.barrot@bratschi.ch

## TO THE ONLINE PROFILE:



## Vita

Michael A. Barrot graduated from the University of Bern in 2002, was admitted to the Zurich Bar in 2005 and joined a renowned law firm in Zurich as an associate in the same year. In 2007 he received his Master of Laws (LL.M.) from the University of California, Los Angeles, and became a Certified Tax Expert in 2010. In April 2014 he joined Bratschi as a certified tax expert and partner.

Michael A. Barrot advises on national and international tax law, corporate and commercial law and assists companies in particular with restructuring, international relocations, real estate and capital market transactions as well as employee participation programmes. He also advises Swiss and foreign private clients on tax issues relating to asset structuring and succession planning as well as national tax proceedings before the tax authorities.

# Professional background

- Senior Associate, Bär & Karrer, Zürich (2002-2014)

## Training

- Certified Tax Expert (2014)
- LL.M., University of California, Los Angeles (2007)
- Admission to the bar in Switzerland (2005)
- lic. iur., University of Bern (2002)

## Other activities

- Member of the Employers' Advisory Board of ExpertSuisse (2016)

## Awards

- recommended for «Corporate Tax» by Who's Who Legal Switzerland (2024)
- recommended for «Tax» by Legal500 (2024)
- recommended for «Tax» by Chambers Global (2024)
- recommended for «Tax» by Chambers Europe (2024)
- recommended for «Tax» by Legal500 (2023)
- highly recommended «Switzerland - Best Law Firms for Corporate Tax - 2023» by Leaders League
- recommended for «Tax» by Legal500 (2022)
- recommended for «Tax» by Chambers Global (2022)
- recommended for «Tax» by Chambers Europe (2022)
- highly recommended «Switzerland - Best Law Firms for Corporate Tax - 2022» by Leaders League
- recommended for «Tax» by Legal500 (2021)
- recommended for «Tax» by Chambers Global (2021)
- recommended for «Tax» by Chambers Europe (2021)
- Chambers Global: «Michael Barrot receives positive feedback from sources, who highlight his pragmatic approach, remarking: «His personal strength is to find practical solutions even in difficult and complex structures,» before going on to laud his dedication to clients. He acts on tax aspects of transactions and reorganisations, with further notable activity in transfer pricing mandates. He also assists with withholding tax issues.» (2021)
- Legal500: «Michael Barrot is able to offer technically-sound and competent solutions.» (2020)
- recommended for «Tax» by Chambers Europe (2020)
- recommended for «Tax» by Chambers Europe (2019)
- recommended for «Private client» and «Tax» by Legal500 (2019)

## Memberships

- Swiss Bar Association (SAV)
- Zurich Bar Association (ZAV)
- Swiss Institute of Certified Accountants and Tax Consultants
- International Fiscal Association (IFA)
- International Bar Association (IBA)

# Expertise

Company Law, Tax, Mergers and Acquisitions (M&A)

# Practice Groups

Taxation

# Industry groups

Financial Services

# Publications

## Switzerland - Corporate Acquisitions and Mergers

Aliotta Elisa and Arpagaus Reto and Barrot Michael and Bazzi Claudio and Bieri Adrian and Blickenstorfer Kurt and Corvi Nicola and Eglin Ion and Herren Tobias and Jecklin Barbara and Jenoure Cédric and Jörg Florian S. and Maag Harald and Moser Martin and Mosimann Daniel and Peter Thomas and Rüedi Pascal and Schönenberger Thomas and Wind Christian and Wohlgemuth Sascha, in: Begg Peter F.C. (ed.), International Handbook - Corporate Acquisitions and Mergers, The Netherlands 2022«This is a reprint from the «International Handbook - Corporate Acquisitions and Mergers: Switzerland», published by Wolters Kluwer, The Netherlands 2020, with the permission of Kluwer Law International. Copyright: Bratschi AG, 2022.»

## Switzerland - Corporate Acquisitions and Mergers

Aliotta Elisa and Arpagaus Reto and Babey Adélaïde and Barrot Michael and Bazzi Claudio and Bieri Adrian and Blickenstorfer Kurt and Boss Walter and Dannacher Myriam and Eglin Ion and Herren Tobias and Jecklin Barbara and Jenoure Cédric and Jörg Florian S. and Maag Harald and Monge Stefanie and Moser Martin and Mosimann Daniel and Peter Thomas and Rüedi Pascal and Schönenberger Thomas and Villard Alain and Wind Christian and Wohlgemuth Sascha and Zraggen Pascal, in: Begg Peter F.C. (ed.), International Handbook - Corporate Acquisitions and Mergers, The Netherlands 2020«This is a reprint from the «International Handbook - Corporate Acquisitions and Mergers: Switzerland», published by Wolters Kluwer, The Netherlands 2020, with the permission of Kluwer Law International. Copyright: Bratschi AG, 2020.»

## Zuständigkeitsregeln bei der Quellenbesteuerung des Erwerbseinkommens: Urteil des Bundesgerichts vom 30. April 2020 (2C\_713/2019)

Barrot Michael A. zusammen mit Zraggen Pascal, in: Zuger Steuer Praxis Nr. 75, Dezember 2020

## Home-Office als neue Arbeitsform aus Sicht des Steuerrechts

Barrot Michael zusammen mit Zraggen Pascal, in: Bratschi Newsletter, Juni 2019

## Steueraspekte bei Investments in alternative Anlagen

Barrot Michael, in: Bratschi Finance Newsletter, Februar 2018

## Investigations Newsletter Mai 2017

Ceregato Mirco, Wind Christian, Aellen Marcel, Barrot Alexis Michael, Jörg Florian S., Näf Markus, Lorenz Tabea, Iseli Thomas, Bahner Liv, Rieder Stefan, Beuret Arnaud, in: Investigations Newsletter BWB, Mai 2017

## Einführung des automatischen Informationsaustauschs (AIA) per 2017

Schmid Luciano und Barrot Michael Alexis, Compliance Newsletter BWB, Juni 2015

## Switzerland

## **Umstrukturierung von Unternehmen aus steuerrechtlicher Sicht - Steuer- und Vermögensplanung für Privatpersonen**

Barrot Micheal Alexis, Akademie der Treuhand-Kammer, Präsentation vom 23. Oktober 2013

## **Mitarbeiterbeteiligungspläne & Management Buy-Outs - M&A Seminar**

Barrot Micheal Alexis, Akademie der Treuhand-Kammer, Präsentation vom 14.12.2012

## **St. Galler Seminar zur Unternehmensbesteuerung**

Barrot Micheal Alexis, Institut für Finanzwissenschaft und Finanzrecht (IFF-HSG), Präsentation vom 21. August 2012

## **Das neue Kreisschreiben zu Mitarbeiterbeteiligungen**

Barrot Micheal Alexis, Steuerfachgruppe - Zürcher Anwaltsverband (ZAV)-Vortrag, Präsentation vom 11. Dezember 2012

## **Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructuring - Swiss Chapter**

Barrot Micheal Alexis, in: Peter H. Blessing (ed.), Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructuring, Biggleswade 2012

## **Entwicklungen im nationalen & internationalen Steuerrecht in der Schweiz**

Barrot Micheal Alexis, Hotel Widder, Präsentation vom 18. Oktober 2011

## **Kapitaleinlageprinzip - Umsetzungs- und Implementierungsfragen**

Barrot Micheal Alexis, in: YIN-Veranstaltung bei Bär & Karrer AG, Präsentation vom 18. Mai 2010

## **News**

### **Who's Who Legal Switzerland Report 2024**

We are pleased to inform you that Bratschi Ltd. has received multiple awards in the Switzerland Report 2024 of the renowned «Who's Who Legal» ranking.

06.06.2024

### **Colombo Wealth acquires Mental Capital**

Bratschi advised the shareholders of Mental Capital, a Lucerne-based asset manager, in relation to its acquisition by Colombo Wealth.

28.05.2024

### **Chambers Europe Rankings 2024**

We are pleased to announce that Bratschi AG has been recognized in the 2024 edition of the prestigious international Chambers Europe.

21.03.2024

## **Chambers Global Guide 2024**

We are pleased to inform you that Bratschi has once again been recognized this year by the renowned international Chambers Global Ranking.

The «Chambers Global Guide» lists the best lawyers and law firms in over 200 countries around the world.

19.02.2024

## **KKR invests in Precipart**

Bratschi advises the shareholders of Precipart, a leading manufacturer of precision components for medical device and aerospace industries, in relation to the investment of KKR.

01.12.2023

## **Bratschi Ltd. advises Pilecki Institute on the acquisition of Hotel Schwanen, Rapperswil**

06.07.2022

## **Otto Group Acquires a Majority Stake in the Medgate Group**

24.03.2022

## **Bratschi advises the Viking Cruise Group with regard to the issue of a USD 150 million offering of Unsecured Notes**

08.11.2021

## **Sale of Illumiti Group to Syntax Systems**

15.07.2021

## **Bratschi advises the Adecco Group with regard to the 2021 update of the EUR 3,500,000,000 Euro Medium Term Note Programme**

11.05.2021

## **Bratschi AG advises Collectius AG in the launch of its partnership with IFC**

11.12.2020