

Ludovic Rais

Attorney-at-law

Admitted to the Geneva Bar

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Ludovic Rais, born in Lausanne on 4 March 1977, has a master's degree in law with honours and was admitted to the Bar in 2004. Before being admitted to the Geneva Bar as a partner and co-founder of BRH Partners LLC in Geneva, Mr Rais worked as a magistrate at the conciliation authority for tenancy matters in the canton of Jura between 2000 and 2005. He then worked successively as a lawyer for Ernst & Young in Berne, Oberson Avocats in Geneva and Budin Avocats in Geneva between 2005 and 2014.

Ludovic Rais advises private clients, with a particular focus on tax and inheritance matters, and represents them before the Swiss judicial and administrative authorities. His experience is the basis of his expertise in the following areas of practice:

Area of practice

Tax advice for individuals and companies;

Negotiation of tax rulings with the various cantonal tax authorities (direct taxes) and the Federal Tax Administration (withholding tax and stamp duty);

Tax planning and structuring (e.g. optimising the application of the Geneva tax shield) and inheritance planning for wealthy individuals;

Tax analysis on whether individuals should opt for the classification of either commercial or private wealth for all or part of their assets;

Advice and assistance on the sale of commercial or private assets;

Drawing up employee shareholding plans;

Advice and assistance to individuals wishing to become resident in Switzerland or to leave Switzerland, including coordination of international tax and legal aspects and work permits;

Advice on lump sum taxation ("forfait fiscal") and negotiations of such special taxations with cantonal tax authorities;

Tax structuring of mergers and acquisitions, corporate restructurings and takeovers, and relocations to and from Switzerland;

Advice on Swiss tax and inheritance law in relation to trusts;

Applications under the LFAIE ("Lex Koller, i.e the legislation concerning the ownership of real estate by non-resident foreign nationals") and in particular relating to properties held by foreign regulated trustees;

Advice and structuring of real estate transactions (acquisition, development and sale) and their financing by Swiss and foreign residents;

Swiss and international tax issues relating to double taxation agreements;

Mutual administrative and judicial assistance in tax matters;

Litigation in tax, inheritance and commercial matters.

Education

Admission to the Swiss bar (Republic and Canton of Neuchâtel, 2004)

Master of Laws (University of Geneva, 2002)

Languages

French, English, Italian