



## Dr. Jean-Frédéric Maraia

Partner

### Schellenberg Wittmer Ltd

Attorneys at Law

15bis, rue des Alpes / P.O. Box 2088

1211 Geneva 1 / Switzerland

T +41 22 707 8000

T +41 22 707 81 95

F +41 22 707 8001

jean-frederic.maraia@swlegal.ch

### Recognitions

- Chambers and Partners Europe/Global: Tax since 2013
- The Legal 500: Key Lawyer in Tax
- Who's Who Legal: Recommended in Corporate Tax since 2016; Recommended in Private Client since 2017
- Leaders League Corporate Tax & Private Clients: Tax Planning

### Languages

French, English

### Selected Publications

- High-Yield Debt – Switzerland, 2024 Edition
- Droit fiscal suisse et international: recueil de cas pratiques: énoncé et solutions
- Trademark Transaction and International Tax Strategies
- Refund Of Swiss Withholding Tax On Dividend Payments To Foreign Companies: Requirement Of Beneficial Ownership
- La régularisation des actifs non déclarés s'accélère

Jean-Frédéric Maraia is a Partner in Schellenberg Wittmer's Geneva office, where he heads the Taxation Group. He advises clients on all tax matters, at both domestic and international levels.

---

### Expertise

- Taxation
- Financial Services
- International Mobility & Investment Migration

---

### Experience

- Advising Foncia Groupe France and Foncia Switzerland SA in the acquisition of Brolliet Holding SA and Brolliet SA in Geneva, one of the oldest and most important real estate groups in Geneva
- Advising a multinational company and a leading Swiss bank in the sale of land and a building owned respectively by two different entities. This involved discussions on the structure and analysis of the VAT issues and the negotiation of the tax clauses in the SPA
- Providing tax analysis to a multinational construction company regarding any indirect tax responsibility in relation with the purchase of a target company

---

### Career

- |      |   |
|------|---|
| 2010 | Partner at Schellenberg Wittmer           |
| 2007 | Associate in a leading law firm in Geneva |

### Education

- |      |                                 |
|------|---------------------------------|
| 2007 | Dr. iur., University of Geneva  |
| 2004 | DEA in International Tax Law    |
| 2002 | Bar Admission in Switzerland    |
| 1999 | lic. iur., University of Geneva |

### Additional Professional Activities

- Lecturer at the Universities of Geneva and Neuchâtel, as well as the Swiss Accountancy Academy
- Executive director of LL.M. Tax program at the School of Law at the University of Geneva (since 2010)
- Member of the International Fiscal Association (IFA), Geneva Bar Association and Swiss Bar Association