



Daniela Schmucki

Partner (born 1962)

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Languages

German, English, French

■ Areas of Practice

Ms. Schmucki specializes in Swiss and international tax law. She has devoted a substantial amount of time to large and complex domestic and cross-border M&A transactions. She has considerable experience with advising on mergers and acquisitions, demergers and corporate reconstructions. She advises on tax aspects of private equity transactions and investment funds from initial structuring/investment to exit.

She does a lot of work for international sports organisations and their employees in relation to all tax aspects arising as a result from their activities in Switzerland and abroad.

Another focus are her activities for high net worth individuals where she is experienced in the structuring of the private and business activities as well as the handling of ongoing compliance in Switzerland and abroad.

■ Professional Career

2001 – Niederer Kraft & Frey

1998 – 2001 Partner at PriceWaterhouse Coopers, Zurich

1991 – 1998 Associate at Revisuisse Price Waterhouse, Zurich and Berne

1988 – 1989 Assistant for Corporate Law, University of Berne

■ Education

1994 – Certified Tax Expert (*dipl. Steuerexperte*)

1987 – Admitted to the Bar (*Fürsprecher*)

■ Publications

- Thomas Graf, Daniela Schmucki, Petra Caminada, §§ 39-41 zu Teil C Schweiz, in: Handbuch der Vermögensverwaltung in Deutschland, Österreich, der Schweiz und Liechtenstein, Frank A. Schäfer, Rolf Sethe, Volker Lang (Hrsg.), 2. Auflage, Düsseldorf/Zürich/Bonn, 2016
- Daniela Schmucki, Andrea Nordin, Sanierung und Steuern, in: Thomas Sprecher (Hrsg.): Sonderdruck aus Europa Institut Zürich, Band 147, Sanierung und Insolvenz von Unternehmen IV, Schulthess Juristische Medien AG, Zürich · Basel · Genf 2014, S. 21–64
- Thomas Graf, Daniela Schmucki, Switzerland, the door to Europe - tax aspects of inbound investments, in: A Guide to International Financial Centres 2011/2012
- Markus E. Kronauer, Daniela Schmucki, Tax Treatment of Contingent Convertible Bonds, Switzerland, in: Derivatives & Financial Instruments, Volume 13 – Number 3, S.120-121, 2011
- Thomas Graf, Daniela Schmucki, Markus E. Kronauer, Tax concerns for foreign investors, in: IFLR/March 2004, S. 74 - 76
- Thomas Graf, Daniela Schmucki, Revisionsbedürftige Gruppenbesteuerung - Strapazierte solidarische Haftung bei der Mehrwertsteuer, in: NZZ vom 28. März 2002 (Nr. 73)
- Thomas Graf, Daniela Schmucki, The Hold Truth, in: In brief, March 2002

NIEDERER KRAFT & FREY

■ Market Perception

“One source remarks: ‘She understands our business and provides practical and accurate advice on different tax issues.’”
(Chambers Global 2017)

“Daniela Schmucki is a longstanding and widely respected lawyer in the Swiss market, and is recognised for her expertise regarding the tax aspects of complex cross-border M&A transactions.”
(WWL Switzerland 2017)

“Sources appreciate that she is ‘extraordinarily proactive and her advice is clear and concise.’”
(Chambers Global 2016)

“Clients confirm: ‘She combines a business outlook with the legal perspective.’”
(Chambers Global 2015)

“‘She’s precise, and quick in responding to our queries,’ says a client.”
(Chambers Europe 2013)

“Clients enthuse that they ‘cannot praise her enough. She is very good at finding solutions and negotiating rulings, and her work is reliable and detailed. She really stays on top of things!’”
(Chambers Global 2012)

