



## MARC-ETIENNE PACHE

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### CAREER

OBERSON ABELS SA, Geneva, Partner  
Oberson Avocats (2001-2016, partner from 2007)  
Ernst & Young, Tax department, Lausanne (1997-2000)  
Carrard, Paschoud, Heim & Partners, Lausanne (1993-1995, 1997)

### EDUCATION

Certified Swiss Tax Expert (2002)  
University of Denver (LL.M. in Taxation, 1996)  
Vaud Bar Exam (1995)  
University of Lausanne (Lic. iur., 1989 ; Dr iur. 1994)

### OTHER ACTIVITIES

Associate judge on the Administrative Court of Canton of Vaud

### LANGUAGES

French, English, German

### MEMBERSHIPS

Vaud Bar Association  
Swiss Bar Association  
Ordre romand des experts fiscaux diplômés (OREF)

### ADMISSION

Admitted to all Swiss Courts

### SPECIALIZATIONS

Swiss and international tax law  
Corporate tax law (mergers and acquisitions, reorganisations, special tax regimes)  
Taxation of individuals (self employed individuals, employee, employee benefit plans, successions)  
Real estate taxation  
Tax litigation  
Criminal tax law