## <u>I</u>S



## Daniel Schafer

|                         | Attorno<br>Expert<br>+41 58  | v Head Private Clients<br>ey at Law, LL.M., Certified Tax<br>450 70 00<br>schafer@lenzstaehelin.com  | GENEVA<br>Route de Chêne 30<br>CH-1211 Geneva<br>www.lenzstaehelin.com |  |
|-------------------------|--|--|--|--|
| EXPERTISE               | Clients<br>private<br>estate d<br>structu<br>interna<br>restruc<br>angle o<br>main fie<br>individu                                       | Daniel Schafer is a partner and certified tax expert. As Deputy Head Private<br>Clients, Daniel principally advises on tax and legal questions in connection with<br>private clients (UHNWIs and/or entrepreneurs), with a particular focus on<br>estate & wealth planning as well as on real estate matters (transaction,<br>structuring and acquisition). In this context he further practices domestic and<br>international taxation in relation with corporate tax (including M&A,<br>restructuring and relocation, and private equity) and Swiss VAT, often from the<br>angle of the advice needed by entrepreneurs and shareholders. Although his<br>main field of activity is national and international tax planning for private<br>individuals and the taxation of corporate reorganisations and acquisitions,<br>Daniel also specialises in inheritance law and succession planning. |  |  |
| PROFESSIONAL EXPERIENCE | 2024   | Deputy Head Private Clients at Le  | enz $\delta$ Staehelin   |  |
| AND EDUCATION           | 2008   | Partner at Lenz & Staehelin  |  |  |
|                         | 1999   | Joined Lenz & Staehelin  |  |  |
|                         | 2004   | Certified Tax Expert   |  |  |
|                         | 2001   | Boston University (LL.M.)  |  |  |
|                         | 1999   | Admission to the Bar   |  |  |
|                         | 1996   | University of Hanover (M.L.E.)   |  |  |
|                         | 1996   | University of Fribourg (lic. iur.)   |  |  |
| SPECIALIST AREAS        | Tax, Swiss and International Taxation of Corporations and Individuals,<br>Succession Law, Private Clients, Real Estate                   |  |  |  |
| LANGUAGES               | French, English, German  |  |  |  |
| MEMBERSHIPS             | International Fiscal Association (IFA), Swiss Bar Association (SAV), Swiss<br>Fiduciary Chamber, Ordre romand des experts fiscaux (OREF) |  |  |  |

## <u>LS</u>

| SELECTED PUBLICATIONS | <ul> <li>Schafer D., National Report 2012 on Debt-Equity Conundrum, in: Cahier de droit fiscal international, IFA Boston Congress 2012</li> <li>Schafer D., Corporate taxation in Switzerland, in: IFLR China Outbound Investment Guide 2012</li> <li>Schafer D., Peter ., Taxation of Trusts in Switzerland, in: Trust Quarterly Review, Volume 6, Issue 1, 2008, 21-23</li> <li>Stahler O., Schafer D., Poskriakov F., Private Equity Fund Structures in Europe, an EVCA Tax and Legal Committee Paper, edited by SJ Berwin, January 2006</li> <li>Schafer D., Can ., Swiss VAT system and its treatment of leasing as a supply of goods, in: International Tax Review - Indirect Taxes, n° 31, 4th edition, 2006, 47-51</li> </ul> |  |  |
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| OTHER ACTIVITIES      | <ul> <li>Lecturer in law at the University of Geneva (LL.M. "Tax")</li> <li>Lecturer at EXPERTsuisse in Lausanne</li> </ul>   |  |  |
| REFERENCES            | Daniel Schafer is a notable member of the team at Lenz & Staehelin, especially for the way he handles complicated tax issues. Chambers & Partners, 2025   |  |  |
|                       | Daniel Schafer is the best tax lawyer I have found in Switzerland. He uses his<br>experience in a practical way and is able to translate this into broader areas of<br>advice, including estate planning and philanthropy.<br><i>The Legal 500, 2025</i>  |  |  |
|                       | Daniel Schafer is a superb tax lawyer and very client-minded.<br>Chambers and Partners, 2024  |  |  |
|                       | Daniel Schafer and his team are very efficient and very flexible to adapt to your needs. They are easygoing, always motivated and will provide you exactly with the assistance you are looking for, even if the situation is particularly tough. Very useful in negotiations with authorities and able to adapt to surprising situations. Any day of the week, I would recommend Daniel and his team. <i>Legal 500, 2022</i>  |  |  |
|                       | Daniel Schafer is a very unique individual in the tax field. He's pragmatic,<br>result-driven and he's not shy to try new things which is extremely valuable in<br>this field.<br><i>Legal 500, 2022</i>  |  |  |
|                       | Practical, pragmatic and very pleasant to work with.<br>Chambers and Partners, 2021   |  |  |
|                       | He comes highly recommended for his depth of experience and market-<br>leading work in the tax sector.<br><i>Who's Who Legal, 2021</i>  |  |  |
|                       | Brilliant mind, optimistic, reliable, one could only hope all counsels would achieve his level of dedication to his clients.<br><i>Legal 500, 2021</i>  |  |  |
|                       | He keeps things simple to understand and gives you the big picture so you understand the solution recommended.<br><i>Legal 500, 2021</i>  |  |  |