Lukas Aebi

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EXPERTISE

Lukas Aebi is a partner based at our Zurich office and a member of our Tax group. He has extensive experience of Swiss tax law working for both companies and private individuals. Lukas specialises in advising listed and private companies and their owners on national and international tax matters under Swiss tax law, in particular with respect to M&A and financing transactions, as well as reorganisations. He also advises private equity firms and institutional investors throughout the entire investment cycle. Lukas regularly represents individuals and legal entities in tax audits, contentious tax proceedings and administrative assistance proceedings before Swiss tax authorities and courts.

PROFESSIONAL EXPERIENCE AND EDUCATION

2025	Partner, Lenz & Staehelin
2015	Associate, Lenz & Staehelin
2013	Law Clerk, District Court Meilen
2020	Harvard Law School (LL.M.)
2018	Certified Tax Expert
2015	Swiss Bar Admission
2012	University of Bern (MLaw)

SPECIALIST AREAS

Tax

LANGUAGES

German, English, French

MEMBERSHIPS

Swiss Bar Association (SAV), Zurich Bar Association (ZAV), International Fiscal Association (IFA), International Bar Association (IBA), Harvard Club of Switzerland

SELECTED PUBLICATIONS

- Aebi L., Many S., Schweizerische verfahrensrechtliche Aspekte der OECD-Mindestbesteuerung, in: SteuerRevue 7-8/2024

- Eckert J., Dorasamy R., Aebi L., Switzerland, in: Simon (ed.), Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructurings, 6th Edition, 2023
- Eckert J., Aebi L., Switzerland Between Two Pillars, in: International Tax Journal March - April 2023
- Aebi L., Sutter F., Steuerumgehung bei der erweiterten internationalen Transponierung, in: Forum für Steuerrecht 4/2022, 457 et seqq.
- Aebi L., Büsche M., Deichsel M., Sanning D., Besteuerung von Krypto-Assets - Länderberichte aus Deutschland, Österreich und der Schweiz, in: IWB 22/2022, 892 et seqq.
- Aebi L., Limacher F., Matteotti ., Mirkovic B., Taxation of Companies in Financial and Economic Distress, in: EATLP National Report Switzerland, 2022
- Aebi L., Anpassung Kapitaleinlageprinzip, in: Hinny (Hrsg.), Unternehmenssteuerreform (STAF), Praxiskommentar, 2021
- Aebi L., Abzug auf Eigenfinanzierung, in: Hinny (Hrsg.), Unternehmenssteuerreform (STAF), Praxiskommentar, 2021
- Aebi L., Besteuerung von Schuldinstrumenten im Privatvermögen: Reformbedarf und -vorschläge, in: Archiv für Schweizerisches Abgaberecht 89 (2020/21), 1 et seqq.
- Rüdisühli H., Neukomm F., Aebi L., Amendment of Article 14a SWTO improves Swiss group financing, in: The Lawyer, November 2018, 70
- Broger U., Aebi L., Bindungswirkung kantonaler Steuerrulings für die direkte Bundessteuer, Bemerkungen zum Bundesgerichtsurteil 2C_708/2011 vom 5. Oktober 2012, in: Der Schweizer Treuhänder (ST) 2013, 605 et seqq.
- Aebi L., Matteotti ., Steuergerechtigkeit als fiskalpolitische Maxime, in: Hürlimann/Tanner (Hrsg.), Steuern und umverteilen: Effizienz versus Gerechtigkeit?, Zürich 2012, 105 et seqq.

REFERENCES

Support was ensured by Lukas Aebi, who is a great professional, efficient and highly skilled in this area.
The Legal 500, 2025

We have worked with Lukas Aebi. He is very knowledgeable about Swiss tax law, but also very responsive and pragmatic.
The Legal 500, 2025