

Michael Alexis Barrot

lic. iur., LL.M.,
Attorney-at-Law, Partner, Certified Tax Expert
Head Taxation



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Vita

Michael A. Barrot graduated from the University of Bern in 2002, was admitted to the Zurich Bar in 2005 and joined a renowned law firm in Zurich as an associate in the same year. In 2007 he received his Master of Laws (LL.M.) from the University of California, Los Angeles, and became a Certified Tax Expert in 2010. In April 2014 he joined Bratschi as a certified tax expert and partner.

Michael A. Barrot advises on national and international tax law, corporate and commercial law and assists companies in particular with restructuring, international relocations, real estate and capital market transactions as well as employee participation programmes. He also advises Swiss and foreign private clients on tax issues relating to asset structuring and succession planning as well as national tax proceedings before the tax authorities.

Professional background

- Senior Associate, Bär & Karrer, Zurich (2002-2014)

Training

- Certified Tax Expert (2014)
- LL.M., University of California, Los Angeles (2007)
- lic. iur., University of Berne (2002)

Other activities

- Member of the Employers' Advisory Board of ExpertSuisse (2016)

Awards

- recommended for «Tax» by Chambers Europe (2025)
- recommended for «Tax» by Chambers Global (2025): «Michael Barrot understands our business and is proactive in proposing solutions», «Michael Barrot put illuminating work across» and «Michael Barrot is an excellent, all-round tax lawyer. He is very knowledgeable in terms of corporate taxation and personal taxation.»
- recommended for «Corporate Tax» by Who's Who Legal Switzerland (2024)
- recommended for «Tax» by Legal500 (2024)
- recommended for «Tax» by Chambers Global (2024)
- recommended for «Tax» by Chambers Europe (2024)
- recommended for «Tax» by Legal500 (2023)
- highly recommended «Switzerland - Best Law Firms for Corporate Tax - 2023» by Leaders League
- recommended for «Tax» by Legal500 (2022)
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- recommended for «Tax» by Chambers Europe (2022)
- highly recommended «Switzerland - Best Law Firms for Corporate Tax - 2022» by Leaders League
- recommended for «Tax» by Legal500 (2021)
- recommended for «Tax» by Chambers Global (2021)
- recommended for «Tax» by Chambers Europe (2021)
- Chambers Global: «Michael Barrot receives positive feedback from sources, who highlight his pragmatic approach, remarking: «His personal strength is to find practical solutions even in difficult and complex structures,» before going on to laud his dedication to clients. He acts on tax aspects of transactions and reorganisations, with further notable activity in transfer pricing mandates. He also assists with withholding tax issues.» (2021)
- Legal500: «Michael Barrot is able to offer technically-sound and competent solutions.» (2020)
- recommended for «Tax» by Chambers Europe (2020)
- recommended for «Tax» by Chambers Europe (2019)
- recommended for «Private client» and «Tax» by Legal500 (2019)

Memberships

- Swiss Bar Association (SAV)
- Zurich Bar Association (ZAV)
- Swiss Institute of Certified Accountants and Tax Consultants
- International Fiscal Association (IFA)
- International Bar Association (IBA)

Expertise

Company Law, Tax, Mergers and Acquisitions (M&A)

Practice Groups

Taxation

Industry groups

Financial Services

Publications

«Für eine soziale Klimapolitik – steuerlich gerecht finanziert (Initiative für eine Zukunft)»: was ist da los in der Schweiz?

Barrot Michael und Böhi Roland, Zürich 2024

Popular initiative for a Swiss-wide inheritance and gift tax: what is going on in Switzerland?

Barrot Michael and Böhi Roland, Zurich 2024

Switzerland - Corporate Acquisitions and Mergers

Aliotta Elisa and Arpagaus Reto and Barrot Michael and Bazzi Claudio and Bieri Adrian and Blickenstorfer Kurt and Corvi Nicola and Herren Tobias and Jecklin Barbara and Jenoure Cédric and Jörg Florian S. and Maag Harald and Moser Martin and Mosimann Daniel and Peter Thomas and Rüedi Pascal and Schönenberger Thomas and Wind Christian and Wohlgemuth Sascha, in: Begg Peter F.C. (ed.), International Handbook - Corporate Acquisitions and Mergers, The Netherlands 2024. This is a reprint from the «International Handbook - Corporate Acquisitions and Mergers: Switzerland», published by Wolters Kluwer, The Netherlands 2024, with the permission of Kluwer Law International. Copyright: Bratschi AG, 2024.

Switzerland - Corporate Acquisitions and Mergers

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Zuständigkeitsregeln bei der Quellenbesteuerung des Erwerbseinkommens: Urteil des Bundesgerichts vom 30. April 2020 (2C_713/2019)

Barrot Michael A. zusammen mit Zraggen Pascal, in: Zuger Steuer Praxis Nr. 75, Dezember 2020

Switzerland - Corporate Acquisitions and Mergers

Aliotta Elisa and Arpagaus Reto and Babey Adélaïde and Barrot Michael and Bazzi Claudio and Bieri Adrian and Blickenstorfer Kurt and Boss Walter and Dannacher Myriam and Eglin Ion and Herren Tobias and Jecklin Barbara and Jenoure Cédric and Jörg Florian S. and Maag Harald and Monge Stefanie and Moser Martin and Mosimann Daniel and Peter Thomas and Rüedi Pascal and Schönenberger Thomas and Villard Alain and Wind Christian and Wohlgemuth Sascha and Zraggen Pascal, in: Begg Peter F.C. (ed.), International Handbook - Corporate Acquisitions and Mergers, The Netherlands 2020«This is a reprint from the «International Handbook - Corporate Acquisitions and Mergers: Switzerland», published by Wolters Kluwer, The Netherlands 2020, with the permission of Kluwer Law International. Copyright: Bratschi AG, 2020.»

Home-Office als neue Arbeitsform aus Sicht des Steuerrechts

Barrot Michael zusammen mit Zraggen Pascal, in: Bratschi Newsletter, Juni 2019

Steueraspekte bei Investments in alternative Anlagen

Barrot Michael, in: Bratschi Finance Newsletter, Februar 2018

Investigations Newsletter Mai 2017

Ceregato Mirco, Wind Christian, Aellen Marcel, Barrot Alexis Michael, Jörg Florian S., Näf Markus, Lorenz Tabea, Iseli Thomas, Bahner Liv, Rieder Stefan, Beuret Arnaud, in: Investigations Newsletter BWB, Mai 2017

Einführung des automatischen Informationsaustauschs (AIA) per 2017

Schmid Luciano und Barrot Michael Alexis, Compliance Newsletter BWB, Juni 2015

Switzerland

Barrot Michael Alexis, in: Sanders Tim (Hrsg.), The Inward Investment and International Taxation Review, Derbyshire 2015, S. 586-733

Umstrukturierung von Unternehmen aus steuerrechtlicher Sicht - Steuer- und Vermögensplanung für Privatpersonen

Barrot Micheal Alexis, Akademie der Treuhand-Kammer, Präsentation vom 23. Oktober 2013

Mitarbeiterbeteiligungspläne & Management Buy-Outs - M&A Seminar

Barrot Micheal Alexis, Akademie der Treuhand-Kammer, Präsentation vom 14.12.2012

Das neue Kreisschreiben zu Mitarbeiterbeteiligungen

Barrot Micheal Alexis, Steuerfachgruppe - Zürcher Anwaltsverband (ZAV)-Vortrag, Präsentation vom 11. Dezember 2012

St. Galler Seminar zur Unternehmensbesteuerung

Barrot Micheal Alexis, Institut für Finanzwissenschaft und Finanzrecht (IFF-HSG), Präsentation vom 21. August 2012

Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructuring - Swiss Chapter

Barrot Micheal Alexis, in: Peter H. Blessing (ed.), Tax Planning for International Mergers, Acquisitions, Joint Ventures and Restructuring, Biggleswade 2012

Entwicklungen im nationalen & internationalen Steuerrecht in der Schweiz

Barrot Micheal Alexis, Hotel Widder, Präsentation vom 18. Oktober 2011

Kapitaleinlageprinzip - Umsetzungs- und Implementierungsfragen

Barrot Micheal Alexis, in: YIN-Veranstaltung bei Bär & Karrer AG, Präsentation vom 18. Mai 2010

News

Voyager Acquisition Corp. and Veraxa Biotech AG Announce Business Combination

Bratschi represented Voyager Acquisition Corp., a publicly traded Cayman Islands Special Purpose Acquisition Company (SPAC), on Swiss law related aspects concerning its announced business combination agreement with Zurich-based Veraxa Biotech AG, a biopharmaceutical company developing next-generation antibody-based cancer therapies.

07.05.2025

Chambers Europe Guide 2025

We are pleased to inform you that Bratschi AG has been recognized in the prestigious Chambers Europe 2025 edition.

21.03.2025

Chambers Global Guide 2025

We are pleased to inform you that Bratschi AG has been recognized in the prestigious Chambers Global 2025 edition.

21.02.2025

Who's Who Legal Switzerland Report 2024

We are pleased to inform you that Bratschi Ltd. has received multiple awards in the Switzerland Report 2024 of the renowned «Who's Who Legal» ranking.

06.06.2024

Colombo Wealth acquires Mental Capital

Bratschi advised the shareholders of Mental Capital, a Lucerne-based asset manager, in relation to its acquisition by Colombo Wealth.

28.05.2024

Chambers Europe Rankings 2024

We are pleased to announce that Bratschi AG has been recognized in the 2024 edition of the prestigious international Chambers Europe.

21.03.2024

Chambers Global Guide 2024

We are pleased to inform you that Bratschi has once again been recognized this year by the renowned international Chambers Global Ranking.

The «Chambers Global Guide» lists the best lawyers and law firms in over 200 countries around the world.

19.02.2024

KKR invests in Precipart

Bratschi advises the shareholders of Precipart, a leading manufacturer of precision components for medical device and aerospace industries, in relation to the investment of KKR.

01.12.2023

Bratschi Ltd. advises Pilecki Institute on the acquisition of Hotel Schwanen, Rapperswil

06.07.2022

Otto Group Acquires a Majority Stake in the Medgate Group

24.03.2022

Bratschi advises the Viking Cruise Group with regard to the issue of a USD 150 million offering of Unsecured Notes

08.11.2021

Sale of Illumiti Group to Syntax Systems

15.07.2021

Bratschi advises the Adecco Group with regard to the 2021 update of the EUR 3,500,000,000 Euro Medium Term Note Programme

11.05.2021

Bratschi AG advises Collectius AG in the launch of its partnership with IFC

11.12.2020