



# Costante Ghielmetti

Certified Tax Expert, Partner

## Contact

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## Assistance

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## Kellerhals Carrard Lugano

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'If you want to build a ship, don't drum up people to collect wood and don't assign them tasks and work, but rather teach them to long for the endless immensity of the sea.' – Antoine de Saint Exupéry

Costante Ghielmetti offers advice on national and international tax law to legal entities and individuals. His activities extend in particular to tax assistance in mergers and acquisitions (M&A) transactions, tax litigation and advice in the context of the generational transfer of a family business.

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## Expertise

Taxes



Company & Corporate Law / M&A



## Career

- Since September 2021  
Partner at Kellerhals Carrard Lugano SA, Lugano, Switzerland
  - 2013–2021  
Deputy director of the Taxation Division, Council of State, Canton of Ticino, Bellinzona, Switzerland
  - 2008–2013  
Deputy director at Interfida SA, Chiasso, Switzerland
  - 2003–2008  
Deputy director at Fidinam & Partners SA, Lugano, Switzerland
  - 2002–2003  
Tax manager at KPMG Fides, Zurich and Lugano, Switzerland
  - 1993–2002  
Acting as deputy section chef, Audit Division at the Federal Tax Administration
  - 1986–1993  
Employee at FIDES, Lugano, and then at Banca del Gottardo, Lugano
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## Education

- 2000  
Federally Certified Tax Expert
  - 1997  
Certified fiduciary AKAD, Zurich
  - 1996  
Federally Certified Financial Fiduciary
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## Other Activities

- Swiss Foundations Forum, Lausanne
  - Lecturer in Tax Law at the University of Applied Sciences and Arts of Southern Switzerland (SUPSI), Department of Business and Social Sciences, Tax Law Competence Center
  - Lecturer at Tax Law seminars at the Centro Studi Bancari (Center for Banking Studies), Vezia, Lugano, Switzerland
  - Lecturer in Tax Law and preparatory courses for the Federal Diploma in Finance and Controlling
  - Speaker at various Tax Law seminars
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## Languages

Italian, French, German, English

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