



# Elga Reana Tozzi

Certified Tax Expert, Tax Advisor, Of Counsel

## Contact

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## Kellerhals Carrard Zurich

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P.O. Box  
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As a recognized tax expert and having gained significant experience in all areas of Swiss and international tax, I provide high-quality and personalized expert tax advice to companies and individuals.

Elga advises mainly corporate tax law in relation to M&A transactions, IPOs, reorganizations, cross-border structuring, corporate succession planning (carve-outs, MBOs), capital market transactions and employee participation plans (ESOP). She has extensive experience in advising multinationals, private equity, SMEs and start-ups. She also advises in all tax matters for entrepreneurs and shareholders as well as high net worth individuals.

Based on her long-standing professional experience with international advisory firms (EY and PWC), an in-house group tax department of a listed company and more recently in a leading international law firm, she has successfully managed and delivered many substantial and complex national and international projects.

Elga was awarded the Rising Star in Tax Award 2020 by European Women in Business Law, Euromoney Legal Media Group in tax and listed by Legal 500 EMEA 2024 in the category Tax Switzerland.

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# Expertise

Taxes



Startup & Venture Capital Desk



Company & Corporate Law / M&A



## Career

- Since 2022  
Of Counsel, Kellerhals Carrard, Zurich
- 2021  
Tax consultant
- 2018-2020  
Counsel, Niederer Kraft Frey
- 2014-2018  
Tax partner, Baryon AG, Zurich
- 2011-2014  
In-house senior tax counsel, Glencore Xstrata plc, Baar
- 2001-2011  
Executive director (actual associated partner, EY International Tax Services and Transaction Tax, Zurich)
- 1999-2001  
Vice-director, Head of Tax Department Zurich, Schweizerische Treuhandgesellschaft
- 1989-1999  
Senior manager, PWC Zurich, Merger & Acquisition Tax Team

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## Memberships

- EXPERTsuisse Schweizer Expertenverband für Wirtschaftsprüfung, Steuern und Treuhand
  - IFA International Fiscal Association
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## **Education**

- 1994  
Certified Tax Expert
  - 1988  
Chartered Specialist in Accounting and Financial Management Federal Diploma of  
Higher Education
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## **Languages**

German, English, Italian

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# Publications

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IPO Comparative Guide Mondaq, p. 1-24	Luca Bianchi Elga Reana Tozzi	2025
Rückerstattung der Verrechnungssteuer im internationalen Verhältnis in: zsis) 2/2021, A8, 57ff	Elga Reana Tozzi	2021
Mergers & Acquisitions Revview: Swiss Chapter in: The M&A Review, Edition 14	Elga Reana Tozzi	2021
Reform der Verrechnungssteuer in: Kalaidos Blog Steuerrecht	Elga Reana Tozzi	2020
China Outbound Investment Special Focus 2019, Switzerland in: IFLR Magazine	Elga Reana Tozzi	2020
Swiss Withholding Tax: Considerations for Multinationals with Swiss Operations in: Bloomberg Tax INSIGHT: International Tax News	Elga Reana Tozzi	2020
Private equity in Switzerland – market and regulatory overview in: Practical Law/Thomson Reuters	Elga Reana Tozzi	2020
Mergers & Acquisitions Revview: Swiss Chapter in: The M&A Review, Edition 13	Elga Reana Tozzi	2020
Swiss Corporate Tax Reform - Update in: Bloomberg Tax INSIGHT: International Tax News	Elga Reana Tozzi	2019
China Outbound Investment Special Focus 2018, Switzerland in: IFLR Magazine	Elga Reana Tozzi	2019
Corporate Tax Reform – Capital Contribution Principle for Swiss-listed Companies in: CapLaw	Elga Reana Tozzi	2019
Swiss Corporate Tax Reform – Considerations for Multinationals in: Bloomberg Tax INSIGHT: International Tax News	Elga Reana Tozzi	2019

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Private equity in Switzerland – Market and Regulatory Overview in: Practical Law/Thomson Reuters	Elga Reana Tozzi	2019
Mergers & Acquisitions Review: Swiss Chapter in: The M&A Review, Edition 12	Elga Reana Tozzi	2018
Executive Forum zur digitalen Transformation Tesla Showroom Zürich	Elga Reana Tozzi	2017
(Steuerliche) Abzugsfähigkeit der Kosten bei Wertschriften in: Kalaidos Blog Steuerrecht	Elga Reana Tozzi	2017
Neue Weisung über die Abzugsfähigkeit der Kosten für die Verwaltung von Wertschriften des Privatvermögens vom 11. Juli 2017 insbesondere für Depotwerte über CHF 2 Mio. in: Bayron Tax News	Elga Reana Tozzi	2017
Entscheid vom 31. Januar 2017 des Steuerrekursgerichts des Kantons Zürich zum steuerlichen Abzug von Vermögensverwaltungskosten bei Depotwerten von über CHF 2 Mio. in: Bayron Tax News	Elga Reana Tozzi	2017
Bundesgerichtsurteil vom 3. April 2017 zur steuerlichen Abzugsfähigkeit der Vorfälligkeitsentschädigung bei Auflösung von Hypotheken in: Bayron Tax News	Elga Reana Tozzi	2017
Stolpersteine bei Familiennachfolge und steuerliche Vorzüge einer Erbenholding (2/2) in: Kalaidos Blog Steuerrecht	Elga Reana Tozzi	2017
Stolpersteine bei Familiennachfolge und steuerliche Vorzüge einer Erbenholding (1/2) in: Kalaidos Blog Steuerrecht	Elga Reana Tozzi	2017
Steuerliche anerkannte Zinssätze für Darlehen an/von Nahestehende in: Bayron Tax News	Elga Reana Tozzi	2017
Unternehmensnachfolge für Familienunternehmen, Steuerliche Herausforderungen in: Bayron Tax News	Elga Reana Tozzi	2017