

Lionel Noguera

Attorney at Law, DEA (Paris II), LL.M. (Georgetown), Partner

Contact
Lausanne Office
Tel. +41 58 200 26 01
lionel.noguera@kellerhals-carrard.ch

Assistance
Rafael Dantas
+41 58 200 26 14
rafael.dantas@kellerhals-carrard.ch

Kellerhals Carrard Lausanne
Place Saint-François 1
P.O. Box
1001 Lausanne

`In this world nothing can be said to be certain except death and taxes.´ - Benjamin Franklin, 1789

Specialises in complex estate planning and succession matters involving family businesses and multinational assets, with a particular focus on Swiss and European cross-border structures.

Since 2006, he has advised clients on Swiss and Luxembourg tax law, notably anti-money-laundering regulations as well as related corporate, civil and regulatory matters. He has extensive experience in the structuring and implementation of cross-border mergers and acquisitions.

Expertise

Private Clients →

Taxes →

White-collar crime, mutual legal assistance, internal investigations, crisis management, and compliance →

Career

Since August 2024: Partner, Tax Practice, Kellerhals Carrard, Lausanne
2015-2024: Etude Lionel Noguera, Lausanne area
2010-2015: Counsel & Partner (Tax), Bonn & Schmitt, Luxembourg
2006-2010: Manager International Tax Services, Ernst & Young, Geneva
2001-2006: Associate, Bonn Schmitt Steichen, Luxembourg

Memberships

- Swiss Bar Association (SAV/FSA)
- Vaud Bar Association (OAV), Tax Committee
- Luxembourg Bar Association
- International Fiscal Association, Swiss branch

Education

- 2005
  Bar exam, Grand-Duchy of Luxembourg
- 2003
  Certificate of complementary studies in Luxembourg law
- 2001
  LL.M., Georgetown University Law Center
- 2000
  DEA International Law, Université Paris II Panthéon-Assas

Languages

French, English, German, Luxembourgish

Publications & Presentations

New Act on the Transparency of Legal Persons (TLPA): Entry into force on 1 October 2026 Newsletter	Lionel Noguera	2026
New Act on the Transparency of Legal Persons (TLPA): Entry into force on 1 October 2026 Newsletter	Cornelia Stengel Lionel Noguera	2026