



# 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](mailto:lionel.noguera@kellerhals-carrard.ch)

## Assistance

Rafael Dantas

+41 58 200 26 14

[rafael.dantas@kellerhals-carrard.ch](mailto: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

Specializes in the planning and transmission of “difficult” entrepreneurial-operational and multinational estates, particularly in a joint Swiss-EU countries perspective. Practices Swiss and Luxembourg tax laws in parallel since 2006 as well as related corporate, civil and regulatory laws. Extensive experience in the structuring and implementation of cross-border mergers and acquisitions.

---

## Expertise

Taxes



### Career

- Joins Kellerhals Carrard Lausanne as partner in the tax practice in August 2024
  - 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

---