



Michel Morelato

Attorney at Law, MLaw, LL.M. (UCL), Certified
Tax Expert, Partner

Contact

Lugano Office

Tel. +41 58 200 31 63

michel.morelato@kellerhals-carrard.ch

Assistance

Cristina Ponzio

+41 58 200 31 79

cristina.ponzio@kellerhals-carrard.ch

Kellerhals Carrard Lugano

Via Canova 15

Postfach 1571

6901 Lugano

Michel Morelato is an attorney at law and a certified tax expert. His practice focuses on all aspects of domestic and international tax law for Swiss and foreign corporations and private clients. He also works in the field of corporate law, in the context of restructuring of corporate groups and in employment law matters. Michel regularly speaks and publishes articles on topics related to his areas of practice.

Expertise

Taxes



Company & Corporate Law / M&A



Employment and Social Security Law



Career

- as of January 2026
Partner, Kellerhals Carrard Lugano SA, Lugano
 - 2024-2025
Senior Advisor, Tax Partner AG, Zurich
 - 2014-2024
(Senior) Associate, Bär & Karrer AG, Lugano and Zurich
 - 2011-2013
Trainee, BMA Brunoni Mottis & Associati SA, Lugano
-

Education

- 2020
Certified Tax Expert, Zurich
 - 2014
Master of Laws (LL.M.), University College London (UCL), London
 - 2013
Admission to the Ticino Lawyer Bar
 - 2010
Master of Laws (MLaw), University of Lausanne (UNIL)
 - 2008
Bachelor of Law (BLaw), University of Lausanne (UNIL)
-

Other Activities

- Lecturer in Tax Law at the University of Applied Sciences and Arts of Southern Switzerland (SUPSI)
 - Speaker at various Tax Law seminars
-

Languages

Italian, German, English, French, Spanish
