



Daniela Schmucki

Partner, Attorney-at-law, Certified Tax Expert

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Languages

German, English, French

Expertise

Ms. Schmucki specializes in Swiss and international tax law. She has devoted a substantial amount of time to large and complex domestic and cross-border M&A transactions. She has considerable experience with advising on mergers and acquisitions, demergers and corporate reconstructions. She advises on tax aspects of private equity transactions and investment funds from initial structuring / investment to exit.

She does a lot of work for international sports organisations and their employees in relation to all tax aspects arising as a result from their activities in Switzerland and abroad.

Another focus are her activities for high net worth individuals where she is experienced in the structuring of the private and business activities as well as the handling of ongoing compliance in Switzerland and abroad.

Tax

Career

- 2001 Partner, Niederer Kraft Frey
- 1998 Partner, PricewaterhouseCoopers (PwC), Zurich
- 1991 Associate at Revisuisse Price Waterhouse, Zurich and Berne
- 1988 Assistant for Corporate Law, University of Berne

Education

- 1994 Certified Tax Expert (dipl. Steuerexperte)
- 1987 Admitted to the Bar (Fürsprecher)

Publications

- Daniela Schmucki, Till Spillmann, Philippe Weber, Patrik Peyer, Private Equity (Transactions) in Switzerland 2022, in: Lexology Getting The Deal Through – Private Equity (Transactions) 2022, Law Business Research, 11 March 2022
- Daniela Schmucki, Patrik Peyer, Philippe A. Weber, Till Spillmann, Private Equity (Transactions) in Switzerland 2021, in: Lexology Getting The Deal Through – Private Equity (Transactions) 2021, Law Business Research, 26 April 2021
- Thomas Graf, Daniela Schmucki, Petra Caminada, §§ 39-41 zu Teil C Schweiz, in: Handbuch der Vermögensverwaltung in Deutschland, Österreich, der Schweiz und Liechtenstein, Frank A. Schäfer, Rolf Sethe, Volker Lang (Hrsg.), 2. Auflage, Düsseldorf/Zürich/Bonn, 2016
- Daniela Schmucki, Andrea Nordin, Sanierung und Steuern, in: Thomas Sprecher (Hrsg.): Sonderdruck aus Europa Institut Zürich, Band 147, Sanierung und Insolvenz von Unternehmen IV, Schulthess Juristische Medien AG, Zürich · Basel · Genf 2014, S. 21–64
- Thomas Graf, Daniela Schmucki, Switzerland, the door to Europe - tax aspects of inbound investments, in: A Guide to International Financial Centres 2011/2012
- Markus E. Kronauer, Daniela Schmucki, Tax Treatment of Contingent Convertible Bonds, Switzerland, in: Derivatives & Financial Instruments, Volume 13 – Number 3, S.120-121, 2011
- Thomas Graf, Daniela Schmucki, Markus E. Kronauer, Tax concerns for foreign investors, in: IFLR/March 2004, S. 74 - 76
- Thomas Graf, Daniela Schmucki, Revisionsbedürftige Gruppenbesteuerung - Strapazierte solidarische Haftung bei der Mehrwertsteuer, in: NZZ vom 28. März 2002 (Nr. 73)
- Thomas Graf, Daniela Schmucki, The Hold Truth, in: In brief, March 2002

Market Perception

Daniela Schmucki is focused and very practical in finding a solution. It is great to work with her. (Chambers Global 2025)

Daniela Schmucki is a superb expert, and is very knowledgeable. Her client service and general level of service, level of sophistication and commercial awareness and vision are very strong. (Chambers 2024)

She has a very high service level, and is solution driven with a lot of experience. (Chambers 2024)

Daniela provides a very high service level and is solution-driven with a lot of experience. (Chambers Global 2023)

Daniela Schmucki is highly regarded by clients, with one source highlighting her "dedication to the clients and availability combined with a strong technical background." She is particularly active on the tax structuring of M&A transactions for well-known international companies as well as Swiss clients. (Chambers Global 2022)

I highly recommend Daniela Schmucki and have always experienced her as a highly competent professional with great personal engagement. (Legal 500 2022)

Daniela Schmucki is highly regarded by clients, with one source commenting: "She identifies the essential problems very quickly, asks the right questions and thinks holistically." She is particularly active on the tax structuring of M&A transactions for well-known international companies as well as Swiss clients. Sources also describe her as "very helpful and proactive." (Chambers Global 2021)

Daniela Schmucki is 'great to work with on corporate tax matters according to impressed peers who highlight her as 'very technically skilled with a good practical sense'. (Who's Who Legal Switzerland 2021)

NIEDERER KRAFT FREY

Daniela Schmucki is highlighted by commentators for her commercial outlook: 'She covers the bridge between the legal side and how this translates into everyday life for us. (Chambers Global 2019)

Daniela Schmucki has "strong technical knowledge, combined with practical common sense." (Who's Who Legal Switzerland 2017)

Sources appreciate that she is 'extraordinarily proactive and her advice is clear and concise.' (Chambers Global 2016)

Clients confirm: 'She combines a business outlook with the legal perspective'. (Chambers Global 2015)

'She's precise, and quick in responding to our queries,' says a client. (Chambers Europe 2013)

Clients enthuse that they 'cannot praise her enough. She is very good at finding solutions and negotiating rulings, and her work is reliable and detailed. She really stays on top of things'. (Chambers Global 2012)

