

## PROFILE

---

### MARINA DE PLANTA

m.deplanta@ducrestheggli.com

Tel. + 41 22 761 80 80

### PERSONAL

**Born** May 9, 1965  
**Nationality** Swiss  
**Languages** French, English, German

### EDUCATION

**1992** Certified Tax Consultant, Swiss Institute of Certified Accountants and Tax Consultants  
**1986** Degree in Economics, University of Geneva  
**1983** Sismondi College, Geneva (Sciences Section)

### EXPERIENCE

**Since 2010** Ducrest Heggli Avocats LLC, Geneva, Partner  
**2003-2010** Borel & Barbey, Geneva, Of Counsel in National and International Tax Laws  
**1986-2003** Ernst & Young Geneva (9 years), Zurich (5 years), Hong-Kong (3 years), Director, International and Corporate Tax Laws

### MEMBERSHIP

International Fiscal Association (IFA)  
 Swiss Association of Certified Tax Consultants (ASEFiD)  
 Swiss Western Association of Certified Tax Experts (OREF)

### OTHER EXPERIENCE

**Since 2014** Member of the Commission of the Seminars of the Certified Tax Experts Association (OREF, Geneva Chapter)  
 Lecturer (*chargée de cours*) and coordinator in tax law at the Haute Ecole de Gestion de Genève (HES-SO)  
 Course lecturer in international tax law at the Faculty of Economic and Social Science of the University of Geneva, HEC Executive Education.

## PROFILE

---

- Since 2003** Board Member of Swiss Companies:  
 Axa Life Ltd. : Board and Audit Committee (since 2016)  
 Axa Insurances Ltd. : Board and Audit Committee (since 2016)  
 Tamedia AG: Board (since 2014), Chairwoman of the Audit Committee (since 2014)  
 Unigestion: Board (2004-2017), Audit and Risk Committee and Compensation Committee (2006-2017)  
 Trufiswiss: Board (since 2003)
- 2001-2002** Examiner for the Swiss Western Certified Tax Experts Association (OREF)
- 1999-2000** Member of the Geneva Committee of the Certified Tax Experts Association (OREF, Geneva Chapter)

### PUBLICATION AND SPEAKING ENGAGEMENT (selection)

- **BEPS: quel impact sur la CDI Franco - Suisse?** , Institut de droit fiscal suisse et international, Lausanne (2015)
- **International Tax and Digital Economy**, OREF Seminar, Crans-Montana (2014)
- **Evolution of Taxation in Switzerland & Monaco as an Option for Relocation**, Client Seminar, Geneva (2013).
- **Acquisition of Real Property in Switzerland by Foreigners**, Client Seminar, Geneva (2011).
- **Real Estate Investments in the Context of the New Tax Legislation**, Société Privée de Gérance Newsletter n°20 (2010).
- **Exchange of Information in Tax Matters and Bank Secrecy**, Client Seminar, Geneva (2009).
- **Lump Sum Taxation and Trusts**, Client Seminar, Geneva (2009).
- **Spezielle Aspekte des Doppelbesteuerungsabkommens Schweiz-Frankreich, Immobiliengesellschaften sowie Erbschafts-und Schenkungssteuerfragen**, ISIS-Institut de droit fiscal suisse et international, Dijon, France (2003).
- **Introduction to Transaction Support Tax**, Ernst & Young M&A Swiss Team, Vevey (2002).
- **Demerger in Switzerland: Conditions for the Stamp Tax Exemption**, Ernst & Young, Zurich (2001).
- **Doing Business in Switzerland**, Tax and Law, Ernst & Young, Zurich (2001).
- **Conversion of a SA into a Sàrl as a US Tax Optimization Tool**, Ernst & Young, Zurich (2000)

## PROFILE

---

- **Taxation of Headquarters in Europe: Is Switzerland a Prime Location?**, Business Guide to Switzerland, GTS Publishing Ltd, Bâle (1999).
- **Geneva - the Choice of Excellence**, Publication of the Republic and State of Geneva, State of Geneva, Geneva (1996).
- **Konferenz Emerging Markets, Diskussionsrunde China 1**, Client Seminar, Zurich (1995)
- **Wann sind Erträge aus Obligation steuerfrei?**, Finanz und Wirtschaft, Finanz und Wirtschaft, Zurich (1991).