Baker McKenzie Luxembourg Appoints Two Counsels — Antonio Merino and Chiara Bardini



Baker McKenzie Luxembourg is pleased to announce two significant appointments within its market-leading Tax Practice Group, reinforcing its commitment to delivering top-tier expertise and fostering talent.

Antonio Merino has been promoted to counsel, from 1 July, recognizing his exceptional contributions since joining the Firm in 2018.

Continuing this commitment to excellence, **Chiara Bardini**, who has just joined the law firm, will be part of the team led by Tax Partner Diogo Duarte de Oliveira, further enhancing the team's robust capabilities.

Antonio Merino is an indirect tax expert who leads Baker McKenzie Luxembourg's VAT and customs and excise initiatives. He advises multinational companies across various industries, including the structuring of reorganizations in solving complex indirect tax problems. In addition, he has developed expertise in the field of automatic exchange of information for tax purposes (i.e., FATCA, CRS, DAC7, etc.) and employee participation plans.

Since joining Baker McKenzie in 2018, Antonio has been a key lawyer in assisting Luxembourg businesses with indirect tax assessments, audits and due diligence. Being multilingual and admitted to practice in Luxembourg and Madrid (Spain), he usually represents clients in VAT cases before the Luxembourg courts.

Beyond his client work, Antonio is a prolific author of articles on VAT and actively contributes his valued expertise to key VAT working groups with prominent industry associations, including the Association of Banks and Bankers, Luxembourg (ABBL), the Association of the Luxembourg Fund Industry (ALFI) and the Luxembourg Private Equity and Venture Capital Association (LPEA). He also speaks at conferences on VAT law.

Amar Hamouche, tax principal of the Firm, said:

"Antonio's elevation to counsel in our Tax Practice Group is a direct reflection of his profound expertise and unwavering commitment to client success. His ability to navigate complex indirect tax landscapes with such clarity and precision is invaluable to our practice and to our clients"

Chiara Bardini brings a distinguished track record from her work at other top-tier law firms in Luxembourg, Milan and London. She has extensive experience in general corporate taxation and international tax planning matters, making her a strategic asset to the team and to our clients. Notably, her expertise spans a wide spectrum of tax matters, including cross-border acquisitions, corporate restructurings, investment structuring, international real estate transactions and the formation of holding and financing vehicles.

Chiara holds an Advanced LLM in International Tax Law from the International Tax Center at Leiden University, where she served as a teaching assistant and a summer course teacher, and graduated with honors in Economics and Law for Business from Bocconi University in Milan. Chiara also worked as a research associate at the IBFD Amsterdam, and she has been cooperating with the IBFD for many years in connection with various Luxembourg tax and business publications.

Diogo Duarte de Oliveira said:

We are thrilled to welcome Chiara to our tax practice. Her broad and deep expertise in corporate and international tax matters will significantly enhance our ability to deliver high-value, strategic

advice to our clients. Her experience in complex transactions and structuring aligns perfectly with our commitment to excellence.

Managing Partner Jean-François Findling said:

We are incredibly proud to celebrate Antonio's well-deserved promotion and to welcome Chiara to our firm. These appointments underscore Baker McKenzie Luxembourg's deep commitment to both cultivating outstanding internal talent and attracting the brightest profiles in the market. It's through exceptional professionals like them that we continually elevate our expertise, especially in crucial areas like tax and VAT, ensuring we deliver the most innovative solutions and achieve the best possible outcomes for our clients.

These appointments further solidify Baker McKenzie Luxembourg's growth since its creation in 2010. Baker McKenzie Luxembourg now proudly boasts 11 partners and 14 counsel, covering a comprehensive range of practices: Banking & Finance, Capital Markets, Corporate — Mergers & Acquisitions, Dispute Resolution, Employment, Investment Funds, IP/IT, Real Estate, and Tax & Transfer Pricing.