



## Regina Schlup Guignard

### Partner

**Attorney-at-law, Certified tax expert, Lic. iur., LL.M. (Brussels), CAS Board of Directors**

Regina Schlup has many years of experience in advising companies on complex issues of national and international tax law, including international social security law. Her focus is on restructuring, M&A transactions, succession planning, reorganization, structuring of real estate investments, employee shareholdings as well as corporate, commercial and contract law. She has excellent contacts with the authorities and regularly negotiates tax rulings. For over 20 years, she has also advised and represented private clients extensively, in particular in connection with Swiss residency, lump-sum tax rulings and philanthropy.

Regina Schlup has been a partner at valfor since 2025. She previously worked as a partner in a leading commercial law firm in Bern and as a senior tax consultant at BDO AG in Bern and Biel, where she was also Deputy Head of Tax and Legal. She began her career as an associate and later as a senior associate at GHR Rechtsanwälte AG (now valfor), interrupted by various international positions in Brussels, including positions at the European Commission, SWISS International Air Lines AG and leading law firms.

She is a certified tax expert, holds an LL.M. in European and International Law (VUB Brussels) and a CAS Board of Directors/Certified Board Member. She is a specialist judge at the Tax Appeals Commission of the Canton of Berne and exam author and expert for the diploma thesis and colloquium of the sponsoring organization for the higher professional examination for tax experts.

She is a member of various professional associations, including the Swiss Bar Association (SAV), the Bernese Bar Association (BAV), EXPERTsuisse, the International Fiscal Association (IFA) and the Swiss Association of Certified Tax Experts (SVDS).

She is also the author of numerous specialist publications and a sought-after speaker on topics such as succession planning, international tax issues and real estate taxation.

---

## LOCATION

Bern  
Tavelweg 2  
P.O. Box  
3074 Bern Muri  
Switzerland  
+41 58 356 50 50

Zurich  
St. Annagasse 9  
P.O. Box 1162  
8021 Zurich  
Switzerland  
+41 58 220 37 00

---

## CONTACT

regina.schlup@valfor.ch

---

## ASSISTANT

alexandra.moniodi@valfor.ch

---

## EXPERTISE

Tax  
Private Clients  
Corporate and M&A  
Real Estate and Construction  
Commercial and Contracts

---

## LANGUAGES

German  
English  
French

---

## CAREER

Since 2025	Partner, valfor
2022–2025	Partner, Leading commercial law firm, Bern
2020–2022	Senior Tax Consultant and Deputy Head of Tax and Legal, BDO AG, Bern
2010–2020	Senior Associate, GHR Rechtsanwälte AG
2006–2010	Clerk, Tax Appeals Commission of the Canton of Bern
2004–2006	Legal Counsel / Part-time Researcher, Prof. Dr. P. Mathijssen, Brussels
2005	Legal Counsel, Meyerlustenberger Lachenal, Brussels
2003–2004	Practical Training, European Commission, Directorate-General for Competition, DG Transport, Brussels
2002–2003	Manager EU Affairs, SWISS International Air Lines AG, Brussels
2000–2001	Associate, GHR Rechtsanwälte AG

---

## EDUCATION

2024	Certified Board Member / CAS Board of Directors, University of Rochester / University of Bern
2019	Certified tax expert, EXPERTsuisse, Zurich
2002	LL.M. in European and International Law (PILC), VUB, Brussels
2000	Bar admission, Canton of Bern
1998	Lic. iur., University of Bern

---

## MEMBERSHIPS

Swiss Bar Association  
Berne Bar Association  
EXPERTsuisse Swiss Expert Association for Auditing, Tax and Fiduciary Services  
Swiss Association of Certified Tax Experts  
International Fiscal Association

---

## OTHER ACTIVITIES

Since 2023 Examination author + examination expert Diploma thesis and colloquium tax expert course, sponsoring organization for the higher professional examination for tax experts  
Since 2021 Specialist judge, Tax Appeals Commission of the Canton of Berne

---

## PUBLICATIONS

Planning for taking up residence in Switzerland – Possible issues and solutions lump-sum taxation and tax rulings for trusts (together with Elga Reana Tozzi) - London  
Swiss legal news: Cross-border real estate (including SCI) - possible tax consequences - Paris  
Tax planning for real estate owners - Zurich  
Succession planning - Entrepreneur lunch Gstaad  
Taxation of Trusts in Switzerland - AIJA Meeting, Montréal (national report)  
The SME Handbook, your guide to law and taxes - published by GHR Rechtsanwälte AG, Bern  
Practical commentary on the Berne Tax Act, Articles 1 to 125, Volume I - Eds. Christoph Leuch/Peter Kästli/Markus Langenegger; Cosmos Verlag, Berne  
Practical Commentary on the Berne Tax Act, Articles 126 to 293, Volume II - Ed. Christoph Leuch/Peter Kästli/ /Markus Langenegger; Cosmos Verlag, Berne  
Policies of the Community and the Member States - in: Dr. P S R F Mathijsen, A Guide to European Union Law, 9. Edition, Sweet & Maxwell, London  
Policies of the Community and the Member States - in: Dr. P S R F Mathijsen, A Guide to European Union Law, 8. Edition, Sweet & Maxwell, London  
The application of EC competition rules to Swiss undertakings - Master Thesis, Free University of Brussels (VUB)