

# OLIVIER THEVOZ

SWISS ATTORNEY-AT-LAW – FOREIGN LEGAL CONSULTANT IN TEXAS  
MLAW IN PRIVATE ESTATE AND TAX LAW, LITIGATION  
SWISS CERTIFIED ACCOUNTANT

## PERSONAL INFORMATION

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## ABBREVIATIONS

CH - Switzerland country code  
LU - Luxembourg country code  
USA - United States country code  
SA - INC in English  
SARL - LLC in English

## EDUCATION

<b>2017</b>	<b>STATE BAR OF TEXAS (RECOGNITION OF QUALIFICATIONS)</b> • Admitted to the State Bar of Texas as Foreign Legal Consultant	<b>TEXAS (USA)</b>
<b>2013</b>	<b>STATE BAR OF CANTON OF VAUD</b> • Admitted to the Bar of the Canton of Vaud as Attorney	<b>LAUSANNE (CH)</b>
<b>JANUARY 2011</b>	<b>UNIVERSITY OF LAUSANNE</b> • Received a Master of Law with specialization in private and tax law, litigation, <i>summa cum laude</i> • Won the Municipality of Ecublens' Award for outstanding results in studies for the bachelor's and master's (2011), on recommendation of the Faculty of Law and Criminal Sciences	<b>LAUSANNE (CH)</b>
<b>JUNE 2009</b>	<b>UNIVERSITY OF LAUSANNE</b> • Received a Bachelor of Law, Swiss Law, <i>magna cum laude</i> • Won the Municipality of Ecublens' Award for outstanding results in studies for the bachelor's and master's (2011), on recommendation of the Faculty of Law and Criminal Sciences	<b>LAUSANNE (CH)</b>
<b>OCTOBER 2006</b>	<b>SWISS ASSOCIATION OF ACCOUNTANTS</b> • Received a Federal Certification as accountant expert (diplôme fédéral d'expert fiduciaire)	<b>LAUSANNE (CH)</b>
<b>OCTOBER 2003</b>	<b>SWISS EXPERT ASSOCIATION FOR AUDIT, TAX, AND FIDUCIARY</b> • Received a Federal Certification as accountant agent (brevet fédéral d'agent fiduciaire)	<b>LAUSANNE (CH)</b>
<b>JUNE 1999</b>	<b>PROFESSIONAL COMMERCIAL SCHOOL OF LAUSANNE (EPCL)</b> • Received a Certificate of qualification as office clerk	<b>LAUSANNE (CH)</b>

## POSITIONS HELD

<b>2015-PRESENT</b>	<b>MANAGING PARTNER – THEVOZ ATTORNEYS (LAW FIRM)</b> • Founded the law firm in Switzerland and in the U.S. • Eight attorneys and three secretaries • Supervise about 200 cases annually in tax law with team	<b>LAUSANNE, GENEVA (CH), AUSTIN TX, AND NEW YORK (USA)</b>
<b>2013-2014</b>	<b>PARTNER - HEIM PASCHOUD &amp; ASSOCIÉS (LAW FIRM)</b> • Developed the department of commercial law • Supervised two attorneys and a secretary • Managed about 120 cases annually in tax, bank, and commercial law with team	<b>LAUSANNE (CH)</b>
<b>2011-2013</b>	<b>TRAINEE-ATTORNEY - MARMIER, MOREILLON, DE LUZE, FOX, SCHNITZLER AND PEZUELA, ATTORNEYS-AT-LAW</b> • Managed cases in civil, criminal, bank, tax, and corporate law • Developed clientele	<b>LAUSANNE (CH)</b>
<b>2009-2010</b>	<b>FOUNDING PARTNER - FISCASWISS SÀRL</b> • Founded the firm • Supervised a part-time associate • Managed cases in Swiss and international tax law	<b>APPLES (CH)</b>
<b>2008-2009</b>	<b>ASSOCIATE - CHABRIER &amp; ASSOCIÉS LAW FIRM</b> • Managed cases in Swiss and international tax law	<b>LAUSANNE (CH)</b>
<b>2006-2008 2004-2006</b>	<b>ASSOCIATE - FIDEXAUDIT SA MANAGER OF THE SUBSIDIARY</b> • Founded the subsidiary of Morges • Supervised two accountants and an office clerk trainee	<b>LAUSANNE (CH) MORGES (CH)</b>

	<ul style="list-style-type: none"> <li>Managed cases in Swiss and international tax law, accounting, and auditing with team</li> </ul>	
<b>2000-2004</b>	<b>PARTNER - GGC GROUPE GESTION CONSEIL SA</b>	<b>MORGES (CH)</b>
	<ul style="list-style-type: none"> <li>Founded the department of accounting services</li> <li>Supervised one accountant</li> <li>Managed cases in accounting and auditing with team</li> </ul>	
<b>1999-2000</b>	<b>ASSISTANT ACCOUNTANT - FIBEXA SA</b>	<b>LAUSANNE (CH)</b>
<b>1996-1999</b>	<b>TRAINEE</b>	<b>LAUSANNE (CH)</b>
	<ul style="list-style-type: none"> <li>Accounting tasks for SME</li> <li>Auditing, real estate management, and secretary tasks</li> </ul>	

### PROFESSIONAL POSITIONS

2016-present	President of the Board of Directors of Grytviken Investment SA, Bogis-Bossey (CH)
2014-2018	President of the Board of Directors of MFM Funds, Luxembourg (Lux)
2014-2016	Manager of the company Polymetcore Trading SA, Lausanne (CH)
2013-present	Manager of the company Healthcare Quadrant SA, Basle (CH)
2012-present	Vice-president of the Board of Directors of MFM Mirante Fund Management SA, Lausanne (CH)
2010-2011	Member of the Board of Directors of Armosis SA, Geneva (CH)
2004-2008	Member of the Board of Directors of Insite Management SA, Lausanne (CH)

### TEACHING POSITIONS AND OTHER ACADEMIC ACTIVITIES

2019-present	University of Lausanne, Ph.D. in international taxation, Lausanne (CH)
01/2018-05/2018	University of Texas, English Language Program (ELP), advanced proficiency level, Austin (USA)
09/2017-12/2017	University of Texas, Academic English Program (AEP), advanced proficiency level, Austin (USA)
2012 and 2013	Lector position at AKAD Ecole Supérieure de Banque + Finance SA, Lausanne (CH)
2005	Finalist in the Swiss Moot Court competition in Swiss law, Lucerne (CH)
2009, 2010, 2014	External examiner at the examination for the Federal Certification as accountant, Yverdon-les-Bains (CH)
2007 and 2008	Instructor for courses for Federal Certification as fiduciary agent, Lausanne (CH)
2004, 2005, 2013	External examiner at examination for the Federal Certification as fiduciary agent, Montreux (CH)

### PROFESSIONAL PUBLICATION

2018	<p>“Baisse d’impôts, un cadeau empoisonné pour les actionnaires américains ?”  Translation: <i>“Reduction of taxes, a poisoned gift for US shareholders?”</i>  Article on Journal Le Temps, November 19, 2018</p>
2018	<p>“Règles professionnelles applicables aux activités atypiques”  Translation: <i>“Professional regulations on atypical activities”</i>  Revue de l’Avocat FSA (Swiss Bar Association) 10/18, p. 450 ss</p>
2016	<p>“Transparence des personnes morales et publicité des participations. Conséquences pratiques liées aux obligations d’annonce des actionnaires”  Translation: <i>“Transparency of legal entities and publicity of shareholdings. Practical consequences of shareholder reporting obligations”</i>  Expert Focus 2016/8, p. 574 ss</p>

### TV INTERVIEW

2016	<p>“Mieux vaut payer ses impôts en avance plutôt qu’en retard”  Translation: <i>“Better to pay the taxes in advance rather than late”</i>  Interview on Radio Suisse Romande (RSR), April 6, 2016</p>
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### SEMINARS

June 11, 2018	<p>Lector and organizer of the seminar at Espace CDPQ, in Montreal (CAN)  “La Suisse : Championne mondiale de l’innovation et de la compétitivité”  Translation: <i>“Switzerland: World champion of innovation and competitiveness”</i></p>
May 8, 2017	<p>Lector and organizer of the seminar at Hôtel Métropole, in Geneva (CH)  <b>“Effects of the Tax Treaty between the U.S. and Switzerland”</b></p>
April 6, 2017	<p>Lector and organizer of the seminar at the Swiss General Consulate, in Montreal (CAN)  “La Suisse, une fiscalité attractive ? Quels sont les grands pièges à éviter ? Comment créer sa société en Suisse ?”  Translation: <i>“Switzerland, an attractive tax system? What are the big pitfalls to avoid? How to create your company in Switzerland?”</i></p>

- December 2, 2016 Lector of the seminar at Hôtel Aquatis, in Lausanne (CH)  
 “Responsabilité pénale des mandataires. Les nouvelles obligations d’annonce pour les actionnaires et associés de sociétés suisses”  
 Translation: “**Criminal liability of agents. The new announcement obligations for shareholders and partners of Swiss companies**”
- October 4, 2016 Lector of the seminar at Beau-Rivage Palace, in Lausanne (CH)  
 “Impôts sur les successions et donations dans le canton de Vaud”  
 Translation: “**Inheritance and gift taxes in the canton of Vaud**”
- June 3, 2016 Lector and co-organizer of the seminar at Hôtel de la Paix, in Lausanne (CH)
- June 2, 2016 Lector and co-organizer of the seminar at Hôtel Mandarin Oriental, in Geneva (CH)  
 “Le client, votre meilleur ennemi : comment pallier les risques de responsabilité ?”  
 Translation: “**The client, your best enemy: how to mitigate liability risks?**”
- April 28, 2016 Lector and co-organizer of the seminar at Hôtel de la Paix, in Lausanne (CH)
- April 27, 2017 Lector and co-organizer of the seminar at Swissôtel Métropole, in Genève (CH)  
 “Responsabilité pénale fiscale des mandataires et des administrateurs des sociétés offshore”  
 Translation: “**Criminal tax liability of the professional consultants and the directors of offshore companies**”
- Novembre 12, 2015 Lector and co-organizer of the seminar at Swissôtel Métropole, in Geneva (CH)
- November 10, 2015 Lector and co-organizer of the seminar at Hôtel de la Paix, in Lausanne (CH)  
 “Secret bancaire et échange automatique d’information”  
 Translation: “**Banking secrecy and automatic exchange of information**”
- October 6, 2015 Lector of the seminar in Aubonne (CH)  
 “Fiscalité – L’imposition des prestations de retraite”  
 Translation: “**Taxation of pension benefits**”
- October 2, 2014 Lector and co-organizer of the seminar at Hôtel Beau-Rivage Palace, in Lausanne (CH)  
 “Nouveautés dans les relations fiscales franco-suisses”  
 Translation: “**Developments in Franco-Swiss tax relations**”
- May 13, 2009 Lector and organizer of the seminar in Lausanne (CH)  
 “La nouvelle loi fédérale sur la simplification du rappel d’impôt en cas de succession et sur l’introduction de la dénonciation spontanée non punissable ; La nouvelle loi portant modification de la procédure de rappel d’impôt et de la procédure pénale sur la soustraction d’impôt d’imposition directe ; L’évolution de la jurisprudence en matière de soustraction fiscale. ”  
 Translation: “**The new federal law on the simplification of the additional tax assessments for inheritance and on the introduction of non-punishable spontaneous denunciation; The new law amending the tax assessments procedure and the criminal procedure on the direct tax evasion; The evolution of the jurisprudence on tax evasion.**”
- April 23, 2008 Lector and co-organizer of the seminar at Casino de Morges, in Morges (CH)  
 “La nouvelle loi sur la réforme de l’imposition des entreprises II et ses implications pratiques”  
 Translation: “**The new law on corporate tax reform II and its practical implications**”
- January 18, 2007 Lector of the seminar at Centre Patronal, in Paudex (CH)  
 “Présentation de l’art. 321 code pénal et du nouveau droit de la Sàrl”  
 Translation: “**Presentation of the art. 321 of the criminal law and the new law of the LLC**”
- October 4, 2016 Lector of the seminar at Refuge de Bussigny, in Bussigny (CH)  
 “Le réviseur et ses obligations s’il constate des violations de la loi lors de ses travaux d’audit et les moyens de pressions par la justice sur les réviseurs”  
 Translation: “**The auditor and his duties if he finds violations of the law during his audit work and the ways to pressure justice on the auditors**”
- January 18, 2006 Lector of the seminar at Centre de formation du Domaine de Greybin, in Molondin (CH)  
 “LFus – nouveautés”  
 Translation: “**Mergers Act – development**”

## **MEMBERSHIPS**

2018-present	Member of the American Bar Association
2017-present	Member of the Swiss-American Chamber of Commerce
2013-present	Member of the Vaud Bar Association
2013-present	Member of the Swiss Attorneys Federation
2011-present	Member of the International Fiscal Association – IFA

Austin, April 2019