

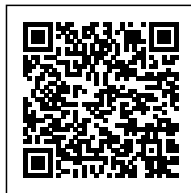
PESTALOZZI WINS TAX LITIGATION FOR COMMODITIES INDUSTRY

Posted on 11 June 2020



Category: [Tax](#)

Tags: [Dario Marzorati](#), [News](#), [Nils Harbeke](#), [Pascale Schwizer](#), [Pestalozzi](#)



Pestalozzi represented a group of commodities businesses, which asked help to challenge tax assessment notices that had been issued for significant amounts over a period of several years. While the companies had been aware of all relevant facts when the tax assessment notices were issued, they were unaware that the assessment decisions were legally wrong. By the time the companies finally became aware that they should not have been taxed this way, all tax assessment notices had long since become binding. The general rule under applicable procedural laws therefore was that no remedies were available any more.

The team

Pestalozzi [argued](#) that it was justified in the extraordinary circumstances of this case for the companies to trust the tax assessments were correct. The companies therefore could not reasonably be expected to challenge the tax assessments when issued. In these circumstances, it would have been disproportionate for the tax assessments to be upheld. All taxes paid were finally refunded. The team included partner **Nils Harbeke** (tax - pictured), associate **Pascale Schwizer** (tax) and associate **Dario Marzorati** (litigation & arbitration).