



# Switzerland

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## > INTRODUCTION

Located in the heart of Europe, Switzerland has a strategic location from the point of view of trade with the countries of the European Union and ranks as an international financial centre with an excellent reputation.

This confederation is made up of 26 autonomous cantons. Its prosperous and attractive economy allows businessmen to enjoy a number of advantages thanks to a flexible fiscal policy based on discretion (confidentiality and anonymity: two strong points of this jurisdiction) in order to optimize company's profits.

As it is not considered a tax haven by the OECD, Switzerland allows businessmen to set up their company and carry out their business enjoying a serious image and excellent reputation at a global level.

## > INCORPORATION OF A COMPANY

Companies most frequently used are the Société Anonyme (S.A.) and the Société à Responsabilité Limitée (S.A.R.L.).

- **There are no limitations on the number of shareholders.** A single shareholder may be sufficient and can also be an employee of the company. However, it is **mandatory that the company has at least one director resident in Switzerland (we can put you in touch with resident directors, if necessary).**
- **Minimum Capital Requirement** to be paid at the time of the incorporation of the company: **100,000 CHF for the S.A. and 20,000 CHF for the S.A.R.L.**

## > TAXATION

By being "out of Europe", Switzerland is not obliged to comply with the decisions of the Euro zone for fiscal and financial matters.

However, in order to nurture relationships with international partners and avoid appearing on blacklists, Switzerland has introduced a new tax convention model.

- Every company set up in Switzerland **pays a tax or duty on the profits** that vary depending on the Canton in which it was set up and on its activity.
- Similarly, Swiss companies **are required to maintain accounting and file the annual statement.**
- **Discretion:** Shareholders who set up an S.A.R.L are not anonymous and their identity is registered in the local registry. In some cases, we can offer solutions to preserve their anonymity (contact us). Shareholders who set up an S.A. may choose the bearer report system and thus not appear in the Commercial Register.

## > SUMMARISED COUNTRY FACT SHEET

### COUNTRY'S FEATURES

Geographic location	Central Europe
Political regime	Confederation
Population	7,925,517 (2012)
Language	French, German, Italian
Currency	Swiss Franc (CHF)
Time zone	GMT +1

### CHARACTERISTICS OF INCORPORATION OF A COMPANY

Type of company	SA or SARL
Capital required	Minimum capital required: - SA: 100,000 CHF (of which 50% must be disbursed at the time the account is opened) - <b>SARL</b> : 100,000 CHF (100% must be disbursed at the time the account is opened)
Legal system	Civil Law
Number of directors/shareholders	At least one director (who must be resident in Switzerland) /1 shareholder
Anonymity and confidentiality (nominee service)	- SARL: Directors' and shareholders' names appear in the Public Registry. The services of a nominee can be used. - SA: Only the directors' names appear on the public registry, while that of the shareholders remain anonymous. The services of a nominee director can be used.
Secretary service	No
Corporate tax	<b>Variable - depending on the canton and commune</b>
Income tax	<b>Indirect</b> as different taxes are paid, such as the Cantonal tax or the Confederation tax (calculated based on income)
VAT	<b>8%</b>
Government taxes	<b>No</b>
Accounting requirements	Mandatory to keep accounts and file annual reports
Bearer shares	Authorized
Exchange control - non-residents	No

➤ Please contact one of our consultants in London, Geneva and Barcelona for more information

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#### SWITZERLAND

Fiduciaire Amedia S.A.  
Boulevard Georges Favon 43  
1204 | Geneva

Tel: +41 22 508 72 35  
Fax: +41 22 518 13 40

#### FRANCE

Amedia Limited Paris  
42 avenue Montaigne  
75008 | Paris

Tel: +33 183 621 962  
Fax: +33 184 164 978

#### UNITED KINGDOM

Amedia Ltd  
6 London Street  
Paddington | W2 1HR

Tel: +44 203 445 0207  
Fax: +44 203 445 0206

#### SPAIN (Barcelona)

Amedia Partners S.L.  
Avenida Diagonal, 491  
Principal, 1<sup>a</sup>  
08029 | Barcelona

Tel: +34 93 224 01 99  
Fax: +34 93 221 93 29

#### SPAIN (Madrid)

Amedia Accountants & Auditors  
Calle de Núñez de Balboa,  
Nº 116  
28006 | Madrid

Tel: +852 580 829 40  
Fax: +852 580 823 79

#### CYPRUS

Amedia Chypre  
Agiou Athanasiou Avenue 58  
El Greco Building 2nd Floor  
4102 | Limassol

Tel: +357 250 304 86  
Fax: +357 250 305 53

#### HONG KONG

Amedia Management Ltd  
33 Canton Road  
Tsimshatsui  
Kowloon | Hong Kong

Tel: +852 580 829 40  
Fax: +852 580 823 79

#### BRAZIL (Sao Paolo)

Amedia Latam SP  
(Brasil Business Partners ltda.)  
1040 Alameda dos Guaramomis  
Planalto Paulista  
São Paulo | SP 04076-012

Tel: +55 213 956 1455  
Fax: +55 113 230 1296

#### BRAZIL (Rio)

Amedia Latam Rio  
(Bresil Asistance Ltda.)  
Rua Dom Gerardo 63, sala 1209  
20090-030 - Centro | Rio

Tel: +55 213 956 1455  
Fax: +55 113 230 1296

#### MAURITIUS

Amedia Management Ltd  
21 Vellore Street - Court Building  
Port Louis | 111 6-07

Tel: +44 203 445 0207  
Fax: +44 203 445 0206



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