

gründen³

start-up guide



The ABC of setting up a company

A Introduction

B Business Incubators and Technology Parks

C Contact Points and Addresses for Company Founders

D Overview of Legal Structures

E Information for Non-Swiss Nationals

F Checklist for setting up a company

G Sponsorship Awards and Competitions

Introduction

Welcome to the **gründen³** start-up guide!

Dear readers

There are many ways to start a business and a host of factors to consider before taking the plunge into entrepreneurship. A brilliant business idea provides a very good start, but is it truly feasible and marketable? What are the skills and resources required to be competitive? What are your capital needs and how do you feel about risks? Do you have a network of family and friends to support you? These are just some questions that need to be explored beforehand.

While there is no recipe for creating the perfect entrepreneur, help is available when it comes to setting up a company.

This issue of **gründen³** contains useful information and valuable tips on how to go about starting a business in Switzerland, including helpful contacts and resources to support you on your way. We hope you enjoy reading the **gründen³** start-up guide and wish you the best of success with your entrepreneurial goals.

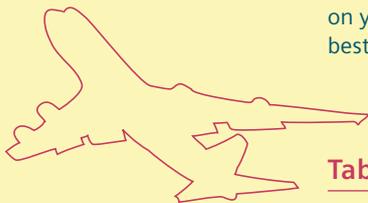


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gründen³ is a collaborative effort of the following entities:

Aargau Services - Economic Promotion of the Canton of Aargau
www.aargau.services.ch

Office for Economy and Labour of the Canton of Zurich
Business and Economic Development
www.location.zh.ch

Federal Office for Professional Education and Technology OPET
Innovation Promotion Agency CTI
www.kti.admin.ch

State Secretariat for Economic Affairs SECO
Sector SME policies
www.seco.admin.ch

More than fifty other partners participated in the realization and distribution of **gründen³**.

Some of the websites to which reference is made in this publication currently only contain information in German.

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Arriving in Switzerland and setting up a company

Attractive conditions

There are several compelling reasons to set up a company or move the domicile to Switzerland. These include a favourable tax climate, political stability, a liberal labour market, social peace, a multilingual population, outstanding educational and research institutions as well as an excellent transport infrastructure (road, rail and air).

More information about the general business conditions in Switzerland is provided by the Osec Business Network: www.osec.ch.

If you already have a geographical preference, the cantonal organizations for the promotion of economic development are the right offices to contact: www.invest-in-switzerland.com.

The cantonal and regional organizations for the promotion of economic development provide useful information and assistance covering topics including:

- Qualities of the preferred location, in consideration of the needs of the interested party
- Location search (real estate, premises, relocation, international schools etc.)
- Work and other permits
- Company foundation
- Regional branch, cluster and technology transfer networks
- Coordination of services rendered by the authorities (one-stop shop)

Scope of possibilities dependent upon nationality and type of permit

The overview “Information for non-Swiss nationals” (see pages 31–32) gives a general outline of the options available to you to enter the country, take up employment, set up a company and acquire real estate.

Note that for EU-/EFTA- nationals, a registration procedure applies for employment lasting up to max. 90 work days per calendar year:

www.bfm.admin.ch

Choice of legal structure

The choice of legal structure depends upon a number of factors (incl. available capital, business model, distribution of ownership and liability issues). The overview of legal structures on pages 15–20 lists the main properties and requirements for the five most popular legal structures: sole proprietorship, GmbH (roughly the equivalent of: L.L.C.), AG (roughly the equivalent of: corp. [US], plc. [UK]), Kollektivgesellschaft (general partnership) and Kommanditgesellschaft (limited partnership).



Preparing to set up a company – step by step

The process of checking and preparing to set up a company involves a wide range of different topics, including: checking the availability of a company name and the desired URL, intellectual property, clarification of social security questions, search for a location, specific incorporation formalities, value added tax and other insurance issues.

The checklist for setting up a company on pages 23–30 gives a general outline of the most important steps involved when establishing a sole proprietorship, a GmbH or an AG. This admittedly fairly extensive checklist provides an important overview of aspects that need to be taken into account before and after the actual act of founding a company (which, per se, can be accomplished relatively quickly). Unlike other countries, there are no business licenses in Switzerland. However, a number of occupational activities are subject to authorization (this can be the case at a national, cantonal or municipal level). An overview of the federal level is available at www.e-service.admin.ch/bewilligungen. Various cantonal authorities also provide overviews, such as the Canton of Zürich at www.bewilligungen.zh.ch. It is advisable to contact the inter-trade organizations for industry-sector-specific information: www.verbaende.ch.

Experience has shown that particular attention should be paid to the following topics: VAT registration, registration with the social insurances and obtaining the necessary permits. Failure to meet the stipulated requirements can lead to high payments of arrears, even years later.

According to a study conducted by the Zurich University of Applied Sciences a few years ago, it takes roughly 9 hours over a period of 26 days to set up an AG in Switzerland. By international comparison, this translates into ranking in the upper midrange.

General tax information

Generally speaking, taxation occurs on the following three levels: federal, cantonal and municipal (communal). With regard to legal entities, the direct taxes are levied on profit and capital. In the case of natural persons and business partnerships, they are imposed on income and assets.

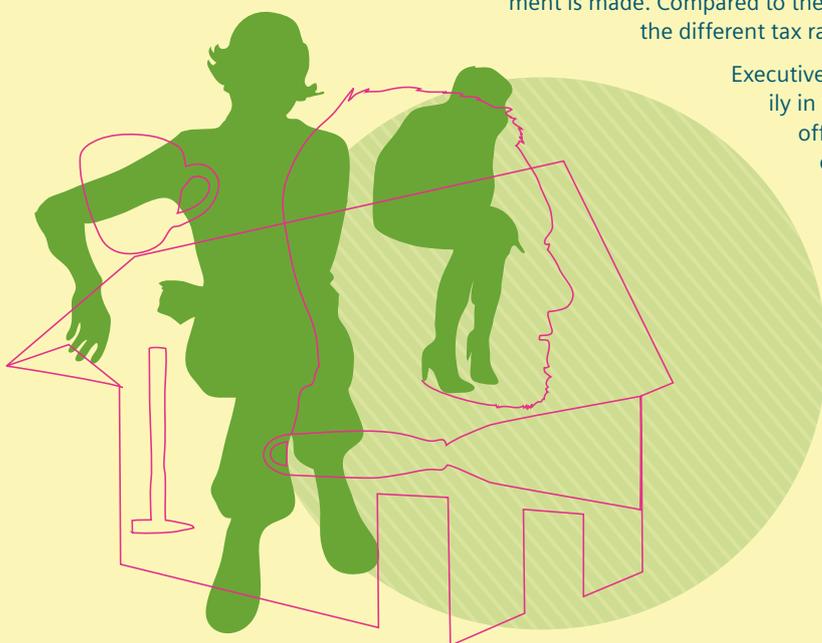
Indirect taxes and charges in the form of duties on sales and consumption are reserved to the federal authorities.

Natural persons who have their place of residence in Switzerland or their residency in Switzerland and work here are subject to taxation in Switzerland. As a general rule, taxes are not deducted by the employer, but levied retroactively pursuant to the principle of self-declaration in an assessment procedure.

Natural persons with their place of residence or their residency in Switzerland without a settlement permit (C permit) who work as employees (this is generally the case for new arrivals with a B permit) are subject to tax at source (wage withholding tax). The tax at source is deducted directly by the employer and replaces the direct federal, cantonal and municipal taxes. If the taxable amount reaches more than CHF 120'000 per year, a regular statutory assessment is made. Compared to the regular taxation, the tax at source is *per se* special insofar as the different tax rates of the municipalities (communes) do not come into play.

Executive staff or specialists (i.e. expatriates) who are posted temporarily in Switzerland by their foreign employer (e.g. to set up a branch office) generally benefit from the deductibility of (effectively incurred) special work-related expenses.

Natural persons without their place of residence or residency in Switzerland are subject to a limited tax liability (also tax at source) based on the economic affiliation, if they generate income in Switzerland. This refers, inter alia, to members of management of non-Swiss companies with a branch in Switzerland. To avoid or mitigate double taxation in Switzerland and abroad, Switzerland has double taxation agreements with more than 80 states.



Further information concerning taxes is available from the following websites:

- Federal Department of Finance (FDF)
www.efd.admin.ch
- Swiss Federal Tax Administration (FTA)
www.estv.admin.ch
- SME portal of SECO
www.kmu.admin.ch
- Cantonal tax offices
www.fdk-cdf.ch
- Cantonal economic promotion agencies
www.invest-in-switzerland.com

Switzerland's three-pillar pension system

The Swiss pension and social security system combines and aligns the state, occupational and individual provisions. It is based on a three-pillar system which rates individual responsibility very highly. By international comparison, the overall burden of tax and social security charges is moderate.

(See also: www.bsv.admin.ch)

1st pillar

Coverage of basic needs of the insured is secured through the Federal Occupational Retirement and Survivors' Insurance (AHV) and the Invalidity Insurance (IV). Both these insurances are compulsory and financed through employer and employee contributions (income percentage).

2nd pillar

The Occupational Pension Fund is complementary to the 1st pillar and designed to help secure a continuation of the former standard of living upon retirement. It is compulsory for all employees in Switzerland. It is also financed through employer and employee contributions (income percentage).

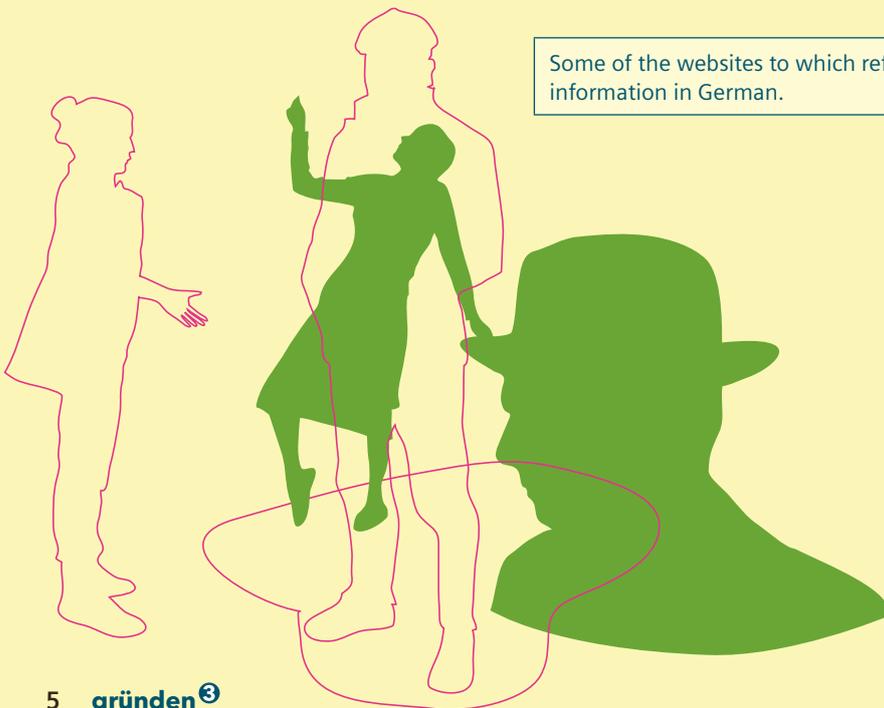
3rd pillar

The individual, optional private provisions of employed and self-employed persons are intended to cover additional personal needs, primarily through bank and insurance savings. These provisions are partly tax-privileged.

Supplementary benefits

The three basic pillars of social security are supplemented by the unemployment insurance and the income compensation scheme (EO) to cover income losses resulting from military service, civil defense, civilian service and maternity. Children's allowances are to be paid pursuant to cantonal law.

Some of the websites to which reference is made in this publication currently only contain information in German.



A good reception thanks to a growing network

Differs from other countries, Switzerland does not prescribe any compulsory membership in trade or industrial organizations or chambers of commerce. Also, the Swiss tend to be rather reserved when meeting people for the first time. Do not let this discourage you. Take the initiative and join associations and organizations. Make the most of the multifaceted networking platforms, of which there are plenty both for leisure-time interests and business activities.

A selection of organizations is listed below:

- Chambers of Commerce, such as cantonal chambers of commerce
Swiss-American Chamber of Commerce www.amcham.ch
Association of Swiss Foreign Trade Chambers www.swisscham.ch
- Industrial and other associations www.verbaende.ch
- Trade associations www.sgv-usam.ch
- International clubs

Additional information sources

In conclusion, here are some additional links and contact points that could be helpful or of interest:

- www.kmu.admin.ch
Contact persons for EU/EFTA entrepreneurs who want to set up a company in Switzerland.
- www.ctistartup.ch
National promotion program for high-tech business ideas and projects (life sciences, ICT, etc.): as a rule, the CTI R+D project is executed in collaboration with a university or a university of applied sciences.
- www.ige.ch
Swiss Federal Institute of Intellectual Property.
- www.kmu.admin.ch
Setting up a company online (platform of the Swiss Federation).
- www.seca.ch
Association for corporate financing SECA.
- www.suisseid.ch
Electronic proof of identity for the electronic processing of correspondence with the authorities.
- www.snf.ch
Swiss National Science Foundation: basic research and promotion of technology partnerships.
- www.young-enterprise.ch
Young Enterprise Switzerland Program: young people are given the opportunity to acquire their first entrepreneurial experience while running a mini-enterprise for one year.
- www.venturelab.ch
Start-up training of the innovation promotion agency CTI for entrepreneurially-minded individuals from universities and universities of applied sciences with a focus on the growth industries ICT, life science, bio- or nanotechnology.
- www.zefix.ch
Central company index (includes all companies registered in the Commercial Registry).



The German edition of **gründen**[®] was launched in November 2012 and contains editorial contributions covering topics such as financing, trends, technology transfer and articles about young entrepreneurs who have already ventured into self-employment. A PDF version is available at www.gruenden.ch.

Business Incubators and Technology Parks

National organizations

TECHNOPARK®-Allianz
www.technopark-allianz.ch

SwissParks – Association of Technology and Business Incubators
www.swissparks.ch

Interessengemeinschaft Coworking Schweiz
http://coworking-schweiz.ch

Berne / Midlands

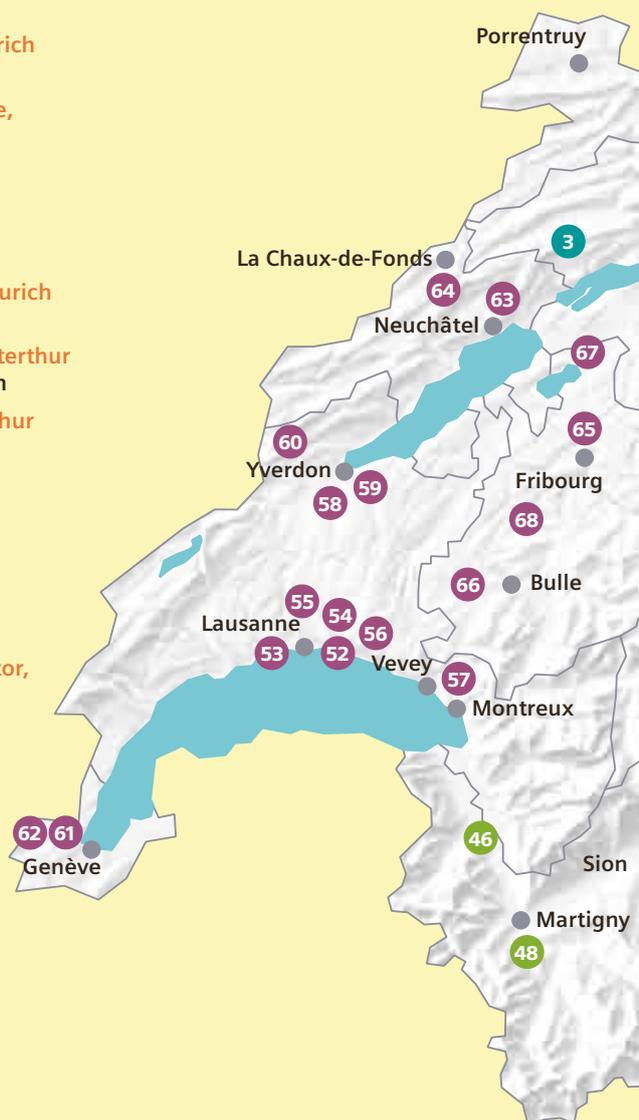
- 1 Start-up/Innovation Consulting, Berne
www.innoBE.ch
- 2 DufourWest, Coworking Space, Biel
www.dufourwest.ch
- 3 Technology Park, St-Imier (BE)
www.st-imier.ch

Northwestern Switzerland

- 4 Basel Incubator, Start-up Center of Basel University and FHNW, Basel
http://basel-inkubator.ch
- 5 CoworkingBasel, Basel
http://coworkingbasel.ch
- 6 Technology Park Basel
www.technologiepark-basel.ch
- 7 Tenum AG, offices and services, Liestal
www.tenum.ch
- 8 business parc, reinach (BL)
www.businessparc.ch
- 9 business parc laufental, Zwingen (BL)
www.businessparc.ch
- 10 TZW TechnologieZentrum, Witterswil (SO)
www.tzw-witterswil.ch
- 11 Plug & Start, start-up-factory, Olten
www.plug-and-start.ch
- 12 Creapole SA, connecting ideas, Delémont
www.creapole.ch
- 13 TECHNOPARK® Aargau, Windisch
www.technopark-aargau.ch
- 14 swiss upSTART, Brugg
www.fhnw.ch/upstart

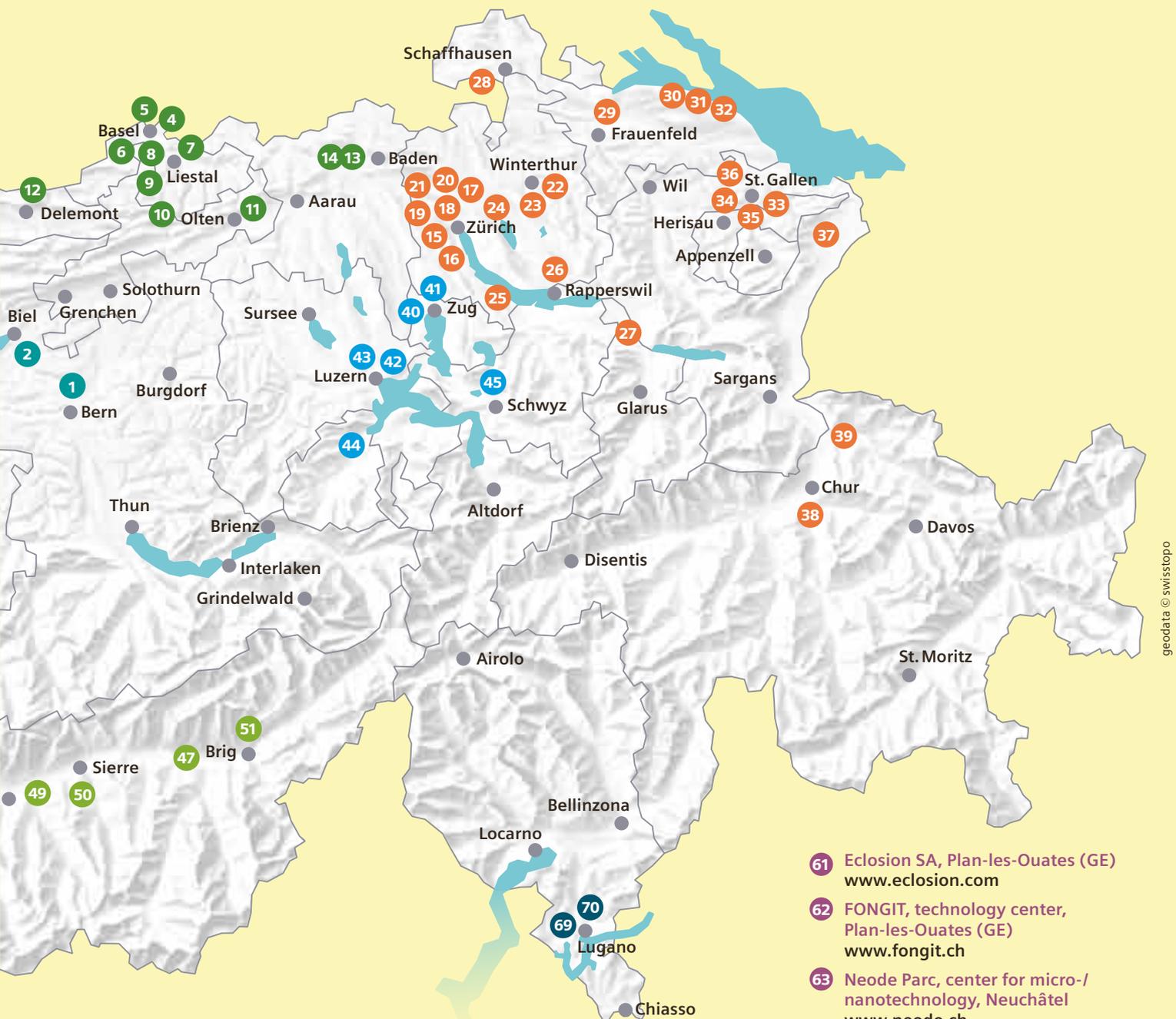
Zurich / Eastern Switzerland

- 15 BlueLion, Zurich
Incubator for ICT and cleantech companies
www.bluelion.ch
- 16 Startzentrum Zürich, Zurich
www.startzentrum.ch
- 17 TECHNOPARK® Zürich, Zurich
www.technopark.ch
- 18 The HUB, Coworking Space, Zurich
http://zurich.the-hub.net
- 19 Citizen Space, Coworking Space, Zurich
www.citizen-space.ch
- 20 RocketPark, business park for internet start-ups, Zurich
www.rocketpark.ch
- 21 BIO-TECHNOPARK® Schlieren-Zurich
www.bio-technopark.ch
- 22 TECHNOPARK® Winterthur, Winterthur
www.technopark-winterthur.ch
- 23 CentralWay, Incubator, Winterthur
http://centralway.com
- 24 glaTec – Technology Center at empa, Dübendorf
www.glatec.ch
- 25 grow start-up organization, Wädenswil
www.grow-waedenswil.ch
- 26 Stiftung Futur, Business Incubator, Rapperswil-Jona (SG)
www.futur.ch
- 27 TZL TechnologieZentrum Linth, Ziegelbrücke (GL)
www.tzl.ch
- 28 RhyTech – Materials World, Neuhausen am Rheinfall
www.rhytech.ch
- 29 START! Business Incubator, Frauenfeld
www.start-tg.ch
- 30 HTC High-Tech-Center AG, Tägerwil (TG)
www.high-tech-center.ch
- 31 Spider Town, Tägerwil (TG)
www.spidertown.ch
- 32 Bodensee Technologie & Trade Center AG, Kreuzlingen
www.bttc.ch
- 33 Tebo Technology Center at empa, St. Gallen
www.tebo.ch
- 34 STARTFELD, St. Gallen
www.startfeld.ch
- 35 Ostsinn, coworking space/project support/education and knowledge, St. Gallen
www.ostsinn.ch
- 36 VentureWorks, Incubator, St. Gallen
www.ventureworks.ch
- 37 ri.nova impulse center, Rebstein (SG)
www.rinova.ch
- 38 E-Tower, Start-up Center of HTW, Chur
www.e-towerchur.ch
- 39 Innozest, Innovation and Start-up Grüşch (GR)
www.innozest.ch



Central Switzerland

- 40 BusinessPark Zug, the start-up center in Zug
www.businessparkzug.ch
- 41 CoworkingZUG, Zug
www.coworkingzug.ch
- 42 TECHNOPARK® Lucerne, Root Längenbold
www.technopark-luzern.ch
- 43 Coworking Box, Lucerne
www.coworkingbox.ch
- 44 microPark Pilatus, Alpnach
www.microparkpilatus.ch
- 45 Technologiezentrum Schwyz, Steinen
www.tzsz.ch



geodata © swisstopo

Valais

- 46 BioArk, biotechnology site, Monthey www.bioark.ch
- 47 BlueArk, technology site for renewable energy, Visp www.blueark.ch
- 48 IdeArk, technology site for multimodal interaction/multimedia information management, Martigny www.ideark.ch
- 49 PhytoArk, development site for plant cell based products, Sion-Conthey www.phytoark.ch
- 50 TechnoArk, ICT site, Sierre www.technoark.ch
- 51 TeleArk, ICT site, Brig www.teleark.ch

Western Switzerland

- 52 Parc Scientifique PSE, Lausanne www.parc-scientifique.ch
- 53 Biopôle Business Park Lausanne, Epalinges www.biopole.ch
- 54 SwissMedia Center, Lausanne www.swissmedia-center.ch
- 55 Eclau, Coworking Space, Lausanne <http://eclau.ch>
- 56 La Fondation des Ateliers de la Ville de Renens, Renens www.ateliersvdr.ch
- 57 SwissMedia Center, Vevey www.swissmedia-center.ch
- 58 TecOrbe Greentech Center, Orbe (VD) www.tecorbe.ch
- 59 Y-Parc – Swiss Technopole, Yverdon-les-Bains www.y-parc.ch
- 60 Technopôle, center for micro-welding, Sainte-Croix (VD) www.technopole1450.ch

- 61 Eclasion SA, Plan-les-Ouates (GE) www.eclasion.com
- 62 FONGIT, technology center, Plan-les-Ouates (GE) www.fongit.ch
- 63 Neode Parc, center for micro-/nanotechnology, Neuchâtel www.neode.ch
- 64 Neode Parc, center for micro-/nanotechnology, La Chaux-de-Fonds www.neode.ch
- 65 Fri Up, Business Incubator, Fribourg www.friup.ch
- 66 Fri Up, Business Incubator South, Vaulruz (FR) www.friup.ch
- 67 Fri Up, Business Incubator North, Murten (FR) www.friup.ch
- 68 Venturi Incubateur SA, Villaz-St-Pierre (Fr) <http://venturi.vivier.ch>

Ticino

- 69 Centro Promozione Start-up, Lugano www.cpstartup.ch
- 70 Tecnopolo Lugano, Bioggia www.tecnopolo.ch

Contact Points and Addresses for Company Founders

Education and further training

Akad business (combination of classroom and face-to-face learning)
www.akad.ch/business

Basecamp Berne
www.basecamp.ch

Business Tools Zurich
www.btools.ch

BWL – Betriebswirtschaftliches Institut & Seminar Basel AG (distance learning)
www.bwl-institut.ch

CTI Entrepreneurship
 In 2013, the Commission for Technology and Innovation CTI will start a new training program for the founders of science-based start-ups (five-day course and semester courses). The modules: «Business Creation» and «Business Development».
www.cti-entrepreneurship.ch
 (starting in spring 2013)

EB Zurich
www.eb-zuerich.ch

ESW start-up
www.esw.ch

Universities of Applied Sciences
www.fachhochschulen.net

Henri B. Meier School of Entrepreneurs
www.unternehmerschule.es.unisg.ch

School of Business Administration, Fribourg
www.heg-fr.ch

IFJ Institute for Young Entrepreneurs
 Free start-up courses
www.ifj.ch

Life Science Zurich – Learning Center (LSLC)
www.lifescience-learningcenter.ch

SIFE
 Swiss Institute for Entrepreneurship
 University of Applied Sciences for Technology and Business Administration, Chur
www.sife.ch

SIU – Swiss Institute for Entrepreneur Training
www.siu.ch

start-net
 Courses to set up a company successfully
www.start-net.ch

StartUp Weekend Switzerland
 (Basel, Berne, Lucerne, St. Gallen, Zurich)
www.startupweekend.ch

STARTUPS
www.startups.ch

Swiss School for International Business
 Chambers of Commerce and Industry of Switzerland
www.ssib.ch

TECHNOPARK® Academy, Zurich
www.tp-academy.ch

St. Gallen University, Swiss Research Institute of Small Business and Entrepreneurship
www.kmu.unisg.ch

upStart of the University of Applied Sciences and Arts Northwestern Switzerland
www.fhnw.ch/upstart

venturelab
 Start-up training of the Commission for Technology and Innovation CTI for students and high-tech start-ups.
www.venturelab.ch

Wyrsch Entrepreneur School AG for SMEs
www.unternehmerschule.ch

Young Enterprise Switzerland Yes!
www.y-e.ch

Consulting

Adlatus
www.adlatus.ch

Aargau Services
 Start-up consulting in Canton Aargau
www.aargauservices.ch

BaseCamp4HighTech, Berne
www.bc4ht.ch

CimArk, Sion
www.cimark.ch

EVA – The Basel life sciences start-up agency
www.eva-basel.ch

FFC-STEP
 Finding First Customer Innovation
 Promotion at EPFL
<http://vpiv.epfl.ch>

Innovation Promotion Agency CTI
www.kti-cti.ch
www.ctistartup.ch

Genilem
 Non-profit association for free start-up coaching
www.genilem.ch

GründerZentrum Solothurn
www.gzs.ch

Import/Export consulting of the Swiss School for International Business
www.ssib.ch/beratung

i-net innovation networks switzerland, Basel
www.inet-innovation.ch

innoBE
 Start-up and innovation consulting in the Canton of Berne
www.innobe.ch

Innovations Transfer Central Switzerland ITZ
www.itz.ch

IFJ Institute for Young Entrepreneurs
 Free start-up consulting
www.ifj.ch

Jung-Unternehmer-Zentrum (young entrepreneurs center) Flawil, Gossau, Wattwil, Wil
www.jungunternehmerzentrum.ch

CCF (financial expertise center) of the Canton of Valais
www.ccf-valais.ch

KMU next – Foundation for SME succession
www.kmunext.ch

KMU Zentrum at HTW Chur
www.kmuzentrum.ch

KMU-Zentrum Liechtenstein at the University of Liechtenstein
www.kmu-zentrum.li

Platinn
 Organization for the promotion of start-ups and SMEs in the cantons FR, GE, JU, NE, VS, VD
www.platinn.ch

Swiss Franchise Association
www.franchiseverband.ch

senExpert
 For support and advice, affordable business consulting partners
www.senexpert.ch

STARTFELD
 Consulting and coaching of young entrepreneurs in the cantons AI, AR, St. Gallen
www.startfeld.ch

Startzentrum – everything for young entrepreneurs
www.startzentrum.ch

Stiftung KMU Schweiz (SME Foundation Switzerland)
www.stiftung-kmu.ch

Startup Academy, Basel
<http://startup-academy.ch>

STARTUPS
www.startups.ch

Technologie Forum Zug
www.technologieforumzug.ch

TECHNOPARK® Allianz
www.technopark-allianz.ch

TREUHAND|SUISSE – Swiss Fiduciary Association
www.treuhandswiss.ch

Cluster initiatives

→ **Automobile / Aerospace / Cleantech / Energy / Logistics**

National
www.autocluster.ch
www.energie-cluster.ch
www.logistikplattform.ch
www.swiss-aerospace-cluster.ch
www.swisscleantech.ch

Aargau
www.cleantech-aargau.ch
www.energie-gipfel.ch

Basel

www.inet-basel.ch (cleantech)

Zug

www.cleantech-zug.ch
www.technologieforumzug.ch
 (cleantech, logistics)

Zurich area

www.newtechclub.ch
 (energy and building technology)

Western Switzerland

www.cleantech-alps.com

→ **Bio- and Medtech/Nutrition/
Life Sciences**

National

www.medical-cluster.ch
www.medtech-switzerland.com
www.swissbiotech.org

Switzerland – Germany – France

www.biovalley.com

Basel

www.inet-basel.ch (life sciences)

Hombrechtikon Zurich

www.toolpoint.ch
 (life-science-tool sector)

Küssnacht am Rigi (SZ)

www.medtechcluster.ch

Schlieren-Zurich

www.bio-technopark.ch

Thurgau

www.ernaehrungswirtschaft.ch
 (food sector)

Zug

www.technologieforumzug.ch
 (life sciences/medtech)

Zurich

www.lifescience-zurich.ch

Western Switzerland

www.bioalps.org

→ **Financial sector/Consulting**

National

www.vqf.ch (financial services)

Berne

www.consultingcluster.ch

Pfäffikon (SZ)

www.financevalley.ch

Zug

www.ifz.ch (financial services institute)

Zurich

www.finanzplatz-zuerich.ch

→ **Information & Communications
Technology**

National

www.ict-agenda.ch
www.swissict.ch (industry association)

Zurich/Lake Constance region

www.winlink.ch (Association for ICT)

Basel

www.inet-basel.ch (ICT network)

Luzern

www.gridlucerne.ch (ICT platform)

Berne

www.tcbe.ch (ICT platform)

Zug

www.technologieforumzug.ch (software)

Zurich

www.ezurich.ch
 (ICT platform, City of Zurich)

Zurich

www.zurichitvalley.ch
 (IT platform, Glatttal region)

Western Switzerland

www.alpict.com

→ **Creative/Cultural industries**

National

www.designnet.ch
www.kreativwirtschaft.ch
www.kulturwirtschaft.ch

Zurich

www.creativezurich.ch

Basel

www.ikbasel.ch
 (creative industries initiative)

→ **Microtech and Nanotech/Precision/
Packaging**

National & International

www.csem.ch (Centre Suisse d'Electronique
et Microtechnique)
www.ipi.eu (International Packaging
Institute, Schaffhausen)
www.netzwerk-kunststofftechnologie.ch
 (plastics technology network)
www.nanoscience.ch (nano sciences)

Cantons BE, JU, NE and SO

www.praezisionscluster.ch

Lake Constance region

www.ncb.ch (nano cluster)

Basel

www.inet-basel.ch (nanotech)

Schaffhausen

www.its.sh.ch

Central Switzerland

www.mccs.ch (microtechnology)

Zug

www.technologieforumzug.ch
 (measurement & control technology,
microtechnology, electronics)

Western Switzerland

www.micronarc.ch
 (micro- and nanotechnology)

→ **Sports**

National

www.sportcluster.ch

→ **Industrial sectors and organizations**

National

www.verbaende.ch (associations)

→ **International cluster platforms**

EU area

<http://cluster-excellence.eu>

Worldwide

www.tci-network.org/cluster/initiatives

Export

Osec Business Network Switzerland

www.osec.ch

Pool of Experts

www.poolofexperts.ch

Swiss Export

www.swissexport.ch

swissnex

Connecting the world and Switzerland
in science, education, art and innovation
www.swissnex.ch

**Chambers of Commerce and
Industry of Switzerland**

www.cci.ch

Financing

CTI Invest

Financing platform for high-tech enterprises
www.cti-invest.ch

Valais Club of Business Angels

www.bizangels.ch

BioValley Business Angels Club

www.biobac.ch

Brains to Ventures

International network of private investors
www.b-to-v.com

BAS – Business Angels Switzerland

www.businessangels.ch

ETH Pioneer Fellowship

Supporting ETH Zurich graduates to
develop marketable ideas
www.eth-foundation.ch

**Financial Services Provider of
the Canton of Valais**

www.ccf-valais.ch

FITEC

Fondation d'impulsion technologique et
économique de Canton du Jura
www.fitec.ch

FONGIT Seed Invest

Seed money fund of the high-tech
business incubator FONGIT
www.fongit.ch/project.html

Forschungsfond Aargau

Promotion of innovation in
the Aargau economy
www.forschungsfonds-aargau.ch

Go Beyond

International network
for Business Angels
www.go-beyond.biz

Go! Ziel selbständig

Consulting and micro-credits for
young entrepreneurs
www.mikrokredite.ch

Hasler Stiftung

Promotion of innovative ICT start-ups
with large market potential
www.haslerstiftung.ch

**Innovationsfonds der Alternativen Bank
Schweiz ABS**

www.abs.ch

Innovation Fund of the Canton of Fribourg

Financing of research projects in science and technology that have substantial impact in the Canton

www.promfr.ch

Innovationsstiftung der Schwyzer Kantonbank

(innovation fund of the Cantonal Bank Schwyz)

Growth financing and succession planning

www.szkb.ch/innovationsstiftung

KTI Förderagentur Innovation

Financing of longer-term «Discovery Projects» with high market potential

www.kti.admin.ch

Cantonal Banks

Start-up financing

www.kantonalbank.ch

Mikrokredit Solidarität Schweiz MSS

Start-up financing of SMEs

www.mikrokredit-solidaritaet.ch

MSM Investorenvereinigung

(Business Angels Club)

www.msngroup.ch/iv.html

Venture Capital Fribourg Ltd.

For companies in the start-up or expansion phase with a (planned) location in the Canton of Fribourg

www.promfr.ch

SECA Swiss Private Equity & Corporate Finance Association

Members: venture capital investors, investment companies, business angels

www.seca.ch

Seed Capital Fribourg

Seed capital funding of science or technology projects with high value-added

www.promfr.ch

STARTFELD

Early financing of innovative start-ups in the cantons AI, AR, SG through interest-free loans

www.startfeld.ch

Startfinance

Financing platform for growth-oriented young companies

www.startfinance.ch

StartAngels Network

Platform for business angel investors

www.startangels.ch

SVC Ltd. for Risk Capital for SMEs of the Swiss Venture Club (SVC)

Promotion of innovative projects of SMEs, start-ups and existing companies

www.svc-risikokapital.ch

Venture Kick

2 million CHF start-up capital per year for innovative start-up projects at Swiss universities

www.venturekick.ch

Volkswirtschaftsstiftung

Starting aid for innovative young entrepreneurs

www.volkswirtschaft-stiftung.ch

Venture Valuation

Consulting and free information on the subject of valuation

www.venturevaluation.com

→ see also Internet platforms

Guarantee cooperatives

Bürgschaftsfonds des Kantons Schwyz

www.szkb.ch/buergschaftsfonds

Bürgschaftsgenossenschaft beider Basel

www.btg.ch

Bürgschaftsgenossenschaft Mitte

for SMEs in the cantons AG (only Fricktal), BL, BS, BE, JU, SO, LU, OW, NW

www.bgm-ccc.ch

Bürgschaftsgenossenschaft Westschweiz

for the cantons FR, GE, NE, VS, VD

www.crcpme.ch

Bürgschaft Westschweiz of the cantons FR, GE, NE, VS, VD

www.cautionnementromand.ch

Fondetec

Financing of companies in the City of Geneva

www.fondetec.ch

Ostschweizer Bürgschaftsgenossenschaft

for the cantons AG, AI, AR, GL, GR, LU, NW, OW, SG, SH, SZ, TG, TI, UR, ZG, ZH

www.obtg.ch

OVAC – Office valaisan de cautionnement

www.ovac.ch

SAFFA – Guarantee Cooperative for Women Entrepreneurs

www.saffa.ch

Women's networks

Alliance F – Bund Schweizerischer Frauenorganisationen

(Union of Swiss women's organizations)

www.alliancef.ch

arena femina – connections for women's business

www.arenafemina.ch

Business and Professional Women Switzerland

www.bpw.ch

CFE – Club de Femmes Entrepreneurs

www.femmes-entrepreneurs.ch

donna informatica – network for women in IT

www.donnainformatica.s-i.ch

European Women's Management Development International Network

www.ewmd.org

femdat – Swiss database of women scientists and experts from various professions

www.femdat.ch

FFU – FachFrauenUmwelt

(Professional women in the environmental sector)

www.ffu-pee.ch

f-i-t – network for and by women in tourism

www.f-i-t.ch

FOKA – Swiss forum of women in commercial professions

www.foka.ch

FrauenVernetzungswerkstatt

(Women's networking workshop)

www.frauenvernetzungswerkstatt.ch

Infostelle Frau + Arbeit

(Information point women and work)

www.frauundarbeit.ch

KMU Frauen Schweiz – Women's Network of the Swiss Industry and Trade Association

www.kmufrauenschweiz.ch

Mentoringpool für Frauen

(Mentoring pool for women)

www.mentoringpool.ch

NEFU – network of one-woman entrepreneurs

www.nefu.ch

Online magazine for professional women

www.ostschweizerinnen.ch

Soroptimist – part of the global organization for business and professional women

www.soroptimist.ch

SVA – Swiss Association of Women University Graduates

www.unifemmes.ch

SVIN – Swiss Association of Women Engineers

www.svin.ch

Swonet – Swiss Women Network

www.swonet.ch

VCHU

(Association of swiss women entrepreneurs)

www.vchu.ch

Verband Frauenunternehmen

(Association for women's enterprises)

www.frauenunternehmen.ch

Verband Wirtschaftsfrauen Schweiz

(Swiss Business Women Association)

www.wirtschaftsfrauen.ch

wif – economic forum for women

www.wif-wirtschaftsforum.ch

WIN – Women Innovation Network

www.win-web.ch

Women's Forum – network for the dedicated businesswoman

www.womensforum.ch

Zonta Switzerland and Liechtenstein – part of the global network of business and professional women

www.zonta.ch

Internet platforms

www.100-days.net

www.c-crowd.com

www.wemakeit.ch

Crowdfunding platforms

www.capitalproximite.ch

Platform for connecting capital-seeking companies in Western Switzerland with potential investors

www.ch.ch/unternehmen

Portal to online information of the federal government, cantons, local authorities

www.StartBiz.ch

Seco online counter for setting up a company

www.ifj.ch

www.netnotar.ch

www.startups.ch

Setting up a company online

www.kti-cti.ch

Innovation promotion agency CTI

www.gruenden.ch

Platform for setting up a company, Canton of Zurich

www.genilem.ch

Platform for start-up coaching

www.start-net.ch

Platform for setting up a company, Canton of Aargau

www.gruendermesse.ch

Platform of Eastern Switzerland's fair for company founders

www.inno-swiss.com

Social media platform of the Swiss start-up scene

www.startup.ch

Directory of innovative Swiss young entrepreneurs, incl. TOP100 start-ups

www.estarter.ch

Portal for Swiss SMEs and company founders

www.startupticker.ch

The Swiss news portal with daily information about the start-up scene (in English, German, French, Italian)

www.startupmonitor.ch

Swiss start-up-monitor – the community platform for young Swiss companies

www.swissstartups.com

www.startwerk.ch

Blog platforms for Swiss start-ups

www.swissnanocube.ch

Nano-information platform for vocational education, secondary schools and professional education and training (PET) colleges

www.kmunext.ch

Foundation KMU Next for SME succession

www.companymarket.ch

SME market platform

www.forschungsportal.ch

www.rdb.ethz.ch

www.research-projects.uzh.ch

Research portals of universities

Organizations / Networks

→ **Efficiency clubs**

Basel: **www.efficiency-club.ch**

Biel: **www.efficiency-biel.ch**

Berne: **www.efficiency-bern.ch**

Lucerne: **www.efficiency-luzern.ch**

Zug: **www.efficiency-club-zug.ch**

Zurich: **www.efficiency.ch**

Family Business Network FBN

www.fbn.ch

→ **F & E networks**

www.sustainableengineering.ch

www.kmzentrumholz.ch

www.biotechnet.ch

www.ecademy.ch

National F & E consortium of Swiss university institutions, companies and public institutions

www.brenet.ch

Building and Renewable Energies Network of Technology

www.foodresearch.ch

Network of publicly funded Swiss academic institutions to enhance the competitiveness of the Swiss food industry and its suppliers

www.swisslaser.net

www.manufacture.ch

Swiss Institute of Service Sciences SISS
http://crag.hesge.ch/service-science

IDEE-SUISSE

Swiss association for ideas and innovation management

www.idee-suisse.ch

Ingenieure für die Schweiz von morgen

(Engineers shaping Switzerland's future)

www.ingch.ch

IFJ Startimpuls

Monthly networking events across Switzerland

www.ifj.ch

Junior Chamber Switzerland

www.juniorchamber.ch

Manufacture-CH

Swiss subsidiary of the European network and platform for production-related topics (MEM industry)

www.manufacture.ch

Pioneers' Club PCU – bringing emerging entrepreneurs together

www.pcupnetwork.ch

Swiss Foundations

Network of Swiss grant-making foundations

www.swissfoundations.ch

Swiss Technology Network

www.swisst.net

Schweizerischer Gewerbeverband

(Swiss Industry and Trade Association)

www.sgv-usam.ch

Swiss Biotech Association

www.swissbiotechassociation.ch

Venture Networking

www.venturelab.ch

Winclub

Club for young entrepreneurs from the Winterthur region

www.winclub.ch

Science and technology transfer centers

→ **National organizations**

CSEM

Neuenburg, Alpnach, Basel, Landquart, Zurich

www.csem.ch

Energy Cluster

www.energie-cluster.ch

Swiss Technology Transfer Association swiTT

www.switt.ch

Swiss Design Transfer

www.swissdesigntransfer.ch

TECHNOPARK® Allianz

www.technopark-allianz.ch

Environment and Energy

www.eco-net.ch

Swiss Association of Incubators and Technology Parks

www.swissparks.ch

→ **Consortia**

Midlands W6

BE, FR, ZH, Greater Zurich Area
Domenico Alexakis

Tel: +41 (0)44 786 14 28

www.whoch6.ch

Competence Center for Medical Technology

www.ccmedtech.ch

Northwest Switzerland WKNW

BS, BL, AG, SO

Thomas Ruppli

Tel +41 (0)61 267 33 88

www.wknw.ch

Innovation Transfer Central Switzerland (ITZ)

LU, UR, SZ, OW, NW, ZG

Willy Kuchler

Tel +41 (0)41 349 50 62

www.itz.ch

CHost

Knowledge and technology transfer Eastern Switzerland

Thomas Friedli

Tel +41 (0)71 224 72 60

www.wtt-chost.ch

Alliance (Western Switzerland)

GE, VD, VS, NE, FR, JU, Bernese Jura

Gabriel Clerc

Tel +41 (0)21 693 35 82

www.alliance-tt.ch

Network Wood

F & E consortium as a network for Swiss universities in the field of forestry-wood-construction

www.netzwerkholz.ch

University transfer centers

ETH transfer Zurich

www.ethz.ch

Universities of applied sciences

www.fachhochschulen.net

Ticinotransfer

www.agire.ch

Unitec

Technology transfer office of the University of Geneva
www.unige.ch/unitec

unitetra

Technology transfer office of the universities of Basel, Berne and Zurich
www.unitetra.ch

Knowledge transfer office of the University of Applied Sciences St. Gallen
www.fhsg.ch

→ **Regional organizations**

Empa Technologietransfer
www.empa.ch, www.glatec.ch

grow – organization for company founders Wädenswil
www.grow-waedenswil.ch

ITS Industry and Technology Center Schaffhausen
www.its.sh.ch

SME Center, Vaduz
www.kmu-zentrum.li

Micro Center Central Switzerland AG
www.mccs.ch

Paul Scherrer Institute, Villigen
www.psi.ch/industry

Innovations platform for SMEs in Western Switzerland
www.platinn.ch

RFIDnet Bern GmbH
www.rfidnet.ch

The Ark Foundation, Sion
www.theark.ch

FITT technology transfer, Windisch
www.fhnw.ch

TEK – knowledge gives you a head start, Zurich
www.tek-kmu.ch

Promotion of economic development

Aargau

Aargau Services Economic promotion
 Tel +41 (0)62 835 24 40
www.aargauservices.ch

Appenzell Ausserrhoden

Economic Development Office
 Tel +41 (0)71 353 61 11
www.wifoear.ch

Appenzell Innerrhoden

Promotion of economic development
 Tel +41 (0)71 788 94 44
www.ai.ch/standort

Basel Stadt/Basel-Land

Promotion of economic development in the Basel area
 Tel +41 (0)61 295 50 00
www.baselarea.ch

Berne

Promotion of economic development (WFB)
 Tel +41 (0)31 633 41 20
www.berneinvest.com

Fribourg

Promotion of economic development (WIF)
 Tel +41 (0)26 304 14 00
www.promfr.ch

Geneva

Promotion of economic development
 Tel +41 (0)22 388 34 34
www.whygeneva.ch

Glarus

Business contact point
 Tel +41 (0)55 646 66 14
www.glarusnet.ch

Grisons

Office for economy and tourism
 Tel +41 (0)81 257 23 42
www.awt.gr.ch

Jura

Promotion of economic development
 Tel +41 (0)32 420 52 20
www.jura.ch/eco

Lucerne

Promotion of economic development
 Tel +41 (0)41 367 44 00
www.luzern-business.ch

Neuchâtel

Promotion of economic development
 Tel +41 (0)32 889 68 20
www.neuchateleconomie.ch

Nidwalden

Promotion of economic development
 Tel +41 (0)41 618 76 54
www.wirtschaftsfoerderung.nw.ch

Obwalden

Promotion of economic development
 Tel +41 (0)41 660 90 66
www.iow.ch

St. Gallen

Promotion of economic development
 Tel +41 (0)71 229 35 60
www.standort.sg.ch

Schaffhausen

Promotion of economic development
 Tel +41 (0)52 674 03 03
www.economy.sh

Schwyz

Promotion of economic development
 Tel +41 (0)41 819 16 34
www.schwyz-wirtschaft.ch

Höfe – Promotion of economic development

Tel +41 (0)55 410 25 50
www.standort-hoefe.ch

Solothurn

Promotion of economic development
 Tel +41 (0)32 627 95 23
www.standortsolothurn.ch

Thurgau

Promotion of economic development
 Tel +41 (0)52 724 26 06
www.wifoe.tg.ch

Ticino

Promotion of economic development
 Tel +41 (0)91 814 35 41
www.ti.ch/copernico

Uri

Promotion of economic development
 Tel +41 (0)41 875 24 01
www.ur.ch/wfu

Vaud

Business and economic development
 Tel +41 (0)21 316 60 21
www.vd.ch/selt

Valais

Promotion of economic development
 Tel +41 (0)27 606 73 51
www.business-valais.ch

Zug

Business contact point
 Tel +41 (0)41 728 55 04
www.zug.ch/economy

Zurich

Business and economic development, Canton of Zurich
 Tel +41 (0)43 259 49 92
www.awa.zh.ch

Network of business and economic development offices, Canton of Zurich

www.standort.zh.ch/nwsf

Greater Zurich Area

www.greaterzuricharea.ch

Welcome to S•E•C•A

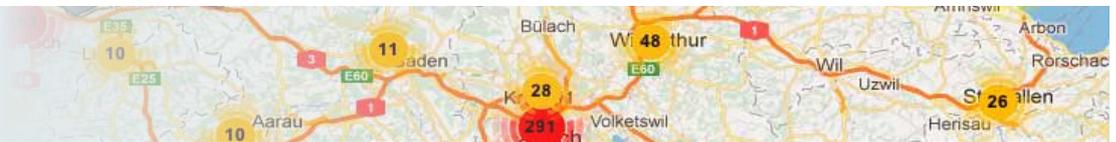
The representative body for Switzerland's private equity,
venture capital and corporate finance industries

- Professional Networking
- Events & Conferences
- Research & Statistics
- Working Groups
- Publications
- eNewsletter
- Lobbying
- Website

SECA has the objective to promote private equity and corporate finance activities in Switzerland.

Members of the SECA include equity investment companies, banks, corporate finance advisors, auditing companies, management consultants, lawyers and private investors.

More information on www.seca.ch or
info@seca.ch / T: +41 41 757 67 77



Initiative Consortium



Join us!

The Swiss Start-up Monitor is now **ready for the first usage!** Become a part of it, support our initiative to raise the visibility of Switzerland's start-ups and enjoy the special benefits of registered start-ups, e.g.:

- Be aware of current **business plan deadlines** or other applications
- Find **templates** for founder business contracts
- Re-use your start-up information on other platforms and keep stakeholders up-to-date
- Connect with **the Swiss start-up community**
- Use our **free financial tools** to simplify your start-up life

→ Register on www.startupmonitor.ch

About us

The Swiss Start-up Monitor is a non-profit scientifically based initiative pursuing the quantification of the Swiss start-up scene as the main objective. Start-ups registering and using the platform will support us in showing that start-ups can have a significant impact on the Swiss economy, in raising the international awareness of the Swiss start-up scene, and in simplifying data sharing between start-ups and stakeholders through an online platform.

More information about us on

www.startupmonitor.ch

facebook.com/startupmonitor.ch

twitter.com/startupmonitor

Supporting Partners



Overview of Legal Structures

	Sole Proprietorship*	Kollektivgesellschaft* (general partnership)
Legislative basis	Not regulated separately in the Swiss CO	CO 552–593
Main use	Small firms, activities carried out by individuals (e.g. artists)	Small, permanent businesses centering on specific individuals
Legal status	Sole property of the firm's owner	Partnership
Composition of the company name General restriction: legislation prohibits misrepresentation and protects public interest CO 944	Family name of proprietor with or without first name CO 944, 945 Permissible additions: business activity, fantasy designations.	Family name of at least one partner with a suffix indicating the corporate relationship of the partners, or the family names of all partners. May not include any other name than that/those of the partner/s. CO 947 I, II, IV Permissible additions: business activity, fantasy designations. CO 944
Formation through business carried out in a commercial manner See comment 1, page 20	Self-employment, economic activity as a means of permanent gainful employment.	Signing of articles of partnership CO 552, informal, i.e. a general partnership can be created without any written agreement. If no commercial activity is pursued the partnership becomes a legal entity only when it is registered in the CR. CO 553
Registration in CR (commercial register)	Compulsory for businesses pursuing commercial aims that achieve an annual turnover of minimum CHF 100 000 OCR 36	Compulsory for businesses pursuing commercial aims CO 552 II
Number of partners or members	1 natural person is the sole proprietor	2 or more natural persons become partners CO 552
Capital required	No stipulations	No stipulations Amount and partners' share as per contract CO 557 and/or 531

CR = Commercial Register OCR = Ordinance on the Commercial Register CO = Swiss Code of Obligations
BD = Board of Directors CC = Swiss Civil Code

Kommanditgesellschaft* (limited partnership)	Gesellschaft mit beschränkter Haftung (GmbH) (roughly equivalent to: limited liability company)	Aktiengesellschaft (AG) (roughly equivalent to: corporation or plc)
CO 594–619	CO 772–827	CO 620–763
Special cases, e.g. small businesses that carry out activities which are strongly individual-centered, with involvement of external investors	Small, individual-centered businesses	Suitable for virtually all types of commercial companies
Partnership	Legal entity, incorporated body	Legal entity, incorporated body
<p>Family name of at least 1 partner with unlimited liability (general partner) with a suffix indicating the corporate relationship. May not include any other name than that of the partner with unlimited liability. CO 947 III, IV.</p> <p>Limited partner may not be named; otherwise the liability of the limited partner becomes unlimited. CO 607</p> <p>Permissible additions: business activity, fantasy designations. CO 944</p>	<p>Free choice (personal names, activity, fantasy designations) → provided the name is still available. See checklist for setting up a company starting on page 23.</p> <p>The legal form must be indicated in the company's name. CO 944, 950</p>	<p>Free choice of company name (personal names, activity, fantasy designations) provided the name is still available. See checklist for setting up a company starting on page 23.</p> <p>The legal form must be indicated in the company's name. OR 944, 950</p>
<p>Signing of articles of partnership, informal, i.e. a limited partnership can be established without any written agreement. CO 594</p> <p>If no commercial activity is pursued the partnership becomes a legal entity only when it is registered in CR. CO 595</p>	<p>Public act of signing when the company is founded, adoption of articles of incorporation/association, appointment of a board of management and representatives and (provided such are not dispensed with pursuant to CO 727 a II) the auditors.</p> <p>Registration in CR. CO 777–779</p>	<p>Public act of signing when the company is founded, adoption of articles of incorporation/association, appointment of a board of directors (BD) and (provided such are not dispensed with pursuant to CO 727a II) the auditors.</p> <p>Registration in CR. CO 629–635 a, 640, 643</p>
<p>Compulsory for businesses pursuing commercial aims CO 594 III</p>	<p>Becomes a legal entity only once it is registered in the CR. CO 779</p>	<p>Becomes a legal entity only once it is registered in the CR. CO 643</p>
<p>At least one natural person with unlimited liability (general partner) and at least one natural person, legal entity or corporation that is a limited liability partner (limited partner) CO 594</p>	<p>At least one shareholder</p> <p>Shareholders may be natural persons, legal entities or corporations CO 775</p>	<p>At least one shareholder.</p> <p>Shareholders may be natural persons, legal entities or corporations. CO 625</p>
<p>No stipulations.</p> <p>Amount and partners' share as per contract CO 598 and/or 557</p> <p>The partner's contribution of each limited partner must be registered in the CR CO 608, 609 and OCR 41 para.2 lit g</p>	<p>Obligatory nominal capital, the level is defined in the articles of association, divided into capital shares each with a nominal value of at least CHF 100 CO 774</p> <p>Minimum: CHF 20 000. Each capital share must be fully paid up CO 777c I</p>	<p>Obligatory capital, the level of which is defined in the articles of association, divided into shares each with a nominal value of at least CHF 0.01</p> <p>Minimum: CHF 100 000 Minimum paid in: CHF 50 000 CO 621, 622</p>

* For natural persons, the self-employment activity must be recognized by the compensation fund pursuant to social insurance law. Further information is available at www.gruenden.ch.

	Sole Proprietorship*	Kollektivgesellschaft* (general partnership)
In-kind payments	Permitted	Permitted CO 557/531
Organization and executive bodies	No executive bodies Trustees/auditors may be appointed	Partners Auditors may be appointed
Liability/further contributions subsidiary = complementary to company capital if this is exhausted	Unlimited liability of the proprietor with personal assets.	Primary liability to the level of company capital Subsidiary joint and several unlimited liability of each partner with personal assets CO 568
Growth using external capital/investors See comment 2, page 20	Not suitable	Admission of new partners CO 569
Use of profit and bearing losses	The proprietor alone.	As stipulated in the articles of partnership. CO 559 et seq.
Compulsory accounting requirement	If the firm is obliged to register in the CR CO 957, OCR 36	If the partnership must be registered in the CR CO 957–964
Taxation Further information is available at www.gruenden.ch	Proprietor for entire income and assets from business and private sector.	Each partner for share of income and assets derived from the partnership as well as for private income and assets
Costs for setting up a company (consultation, founding, notary, registration in the commercial register)	CHF 500 to 2500	CHF 2500 to 5500
Company management and representation	By the proprietor and individuals he/she may appoint	By each partner in his/her own right, unless determined otherwise in a partnership resolution. However, at least 1 partner must be authorized as a representative Other authorized signatories according to partnership resolution CO 563, 566

CR = Commercial Register OCR = Ordinance on the Commercial Register CO = Swiss Code of Obligations
BD = Board of Directors CC = Swiss Civil Code

Kommanditgesellschaft* (limited partnership)	Gesellschaft mit beschränkter Haftung (GmbH) (roughly equivalent to: limited liability company)	Aktiengesellschaft (AG) (roughly equivalent to: corporation or plc)
Permitted CO 598 and/or 557, 531	Permitted, special procedure CO 777 II in conj. with 628 and 634	Permitted, special procedure CO 628, 634
Partners Auditors may be appointed	<ul style="list-style-type: none"> – General meeting of members – Management board (minimum 1 member) – Auditors if not dispensed with CO 727a II CO 809 et seq. 	<ul style="list-style-type: none"> – Annual general meeting – Board of directors (minimum 1 member) – Auditors if not dispensed with CO 727a II CO 698 et seq.
<p>Primary liability to the level of company capital.</p> <p>Subsidiary joint and several unlimited liability of each general partner with personal assets CO 604</p> <p>Subsidiary joint and several limited liability of each limited partner (liability limited to level of partnership capital) CO 608</p>	<p>Liability limited exclusively to the company's assets. CO 794</p> <p>Optional limited liability to make further contributions according to the articles of association</p> <p>Further contributions linked to each capital share that must be paid up are determined in the articles of association and may not exceed twice the nominal value of the capital share.</p> <p>Liability only for further contributions linked to own capital share CO 795</p>	<p>Liability limited exclusively to the company's assets.</p> <p>Each stockholder is obliged to pay in his quota of the share capital (payment under subscription). CO 630</p>
Admission of new general or limited partners CO 612	Increase of company capital by modifying articles of association CO 781	Various forms of capital increase possible by modifying articles of association CO 650 et seq.
As stipulated in the articles of partnership CO 601	Shareholders are entitled to share of balance sheet profits as stipulated by law and in the articles of association CO 798, 801 in conjunction with 660	Shareholders are entitled to a share of the balance sheet profit pursuant to the law and the articles of association CO 660
If the partnership must be registered in the CR CO 957–964	Yes CO 957–964	Yes CO 957–964
Each partner for share of income and assets derived from the partnership as well as for private income and assets	Company for profit and capital Shareholders for capital share as assets and profit distributions as income	Company for profit and capital Shareholders for shares as assets and dividends as income
CHF 2500 to 5500	From CHF 3000	From CHF 3000
<p>By each general partner in his/her own right, unless determined otherwise in a partnership resolution</p> <p>However, at least 1 general partner must be authorized as a representative</p> <p>The limited partner has neither the right nor the duty of management CO 600 I</p> <p>Other authorized signatories according to partnership resolution CO 599, 603/563</p>	<p>Responsibility for management shared collectively by all shareholders unless determined otherwise in the articles of association CO 809</p> <p>Each manager is authorized to represent the company</p> <p>Other stipulations may be made in deviation of this in the articles of association; however at least one executive manager must be appointed to represent the company CO 814 et seq.</p>	<p>Management by the entire board of directors provided such has not been assigned to individual board members or third parties in the organizational regulations CO 716 b</p> <p>Representation by each director individually unless assigned to individual board members or third parties in the articles of association, organizational regulations or by board resolution CO 718 I, II</p> <p>At least one board member must be authorized for representation CO 718 III</p>

* For natural persons, the self-employment activity must be recognized by the compensation fund pursuant to social insurance law. Further information is available at www.gruenden.ch.

	Sole Proprietorship*	Kollektivgesellschaft* (general partnership)
Transfer of membership (exit, employee shares etc.) See comment 3, page 20	No membership, full or partial sale of business operations	Pursuant to the partnership agreement (CO 557 I); if there are no provisions in the partnership agreement, then with the approval of all partners (CO 557 II with reference to CO 542)
Nationality and residency Residence and work permit See comment 4, page 20	The proprietor does not have to be domiciled in Switzerland	The partners do not have to be domiciled in Switzerland

CR = Commercial Register OCR = Ordinance on the Commercial Register CO = Swiss Code of Obligations
 BD = Board of Directors CC = Swiss Civil Code

Information for board members and executive managers*

It is incumbent on members of the board of an AG or the executive managers of a GmbH to supervise and manage the corporation according to the legislation. Breach of this obligation can lead to the office bearers being held personally liable. Make sure you have regular access to the required information and compare events continuously with the business plan/ budget and intervene quickly when something goes wrong. Special care should be taken to pay the Old Age and Survivors' Insurance (OASI/AHV) contributions regularly because a more stringent level of personal liability is applied in respect of such contributions. The obligations and responsibilities referred to may also be incumbent on so-called de facto bodies meaning persons who are not formal members of the board or executive managers but who may substantially influence management of the business.

Information concerning simple partnerships and general partnerships*

A simple partnership is a community based on law and a partnership under Swiss law. Pursuant to Art. 530 of the CO, it is defined as a contractual association of two or more individuals to attain a mutual goal by means of mutual efforts and funds. According to Art. 530, para.2 CO the simple partnership is defined conversely as the form of corporation that arises if the conditions are not met for any other form of corporation. Individuals who "carry on trade, manufacturing or any other business according to commercial principles under a mutual firm" (Art. 552 CO) become a general partnership. The simple partnership is not a legal entity and therefore has no legal capacity. The partners are primarily liable jointly and severally for the partnership's debts. Be aware that the moment you do not decide for any other legal form and engage in business mutually with others you become part of either a simple partnership or a general partnership. Both may be informal, that is they come into existence without a written contract simply through mere activity performed, e.g. by representation with a mutual name, letterhead or by submitting quotations and invoices in the name of the association.

* These articles have been kindly provided by the MSM Group, Winterthur, www.msmsgroup.ch.

Kommanditgesellschaft* (limited partnership)	Gesellschaft mit beschränkter Haftung (GmbH) (roughly equivalent to: limited liability company)	Aktiengesellschaft (AG) (roughly equivalent to: corporation or plc)
Pursuant to the partnership agreement (CO 598 I); if there are no provisions in the partnership agreement, then with the approval of all partners. (CO 598 I with reference to CO 557 and 542)	Transfer of capital shares by way of written notice. OR 785 Approval of the annual general meeting of shareholders (at least two-thirds of all represented votes and the absolute majority of the total company capital with voting rights) unless determined otherwise in the articles of association. CO 786, 808b I subpara.4	Freely disposable, provided no restrictions exist by law or in the articles of association. CO 684 et seq.
The partners do not have to be domiciled in Switzerland	The company must be represented by one person domiciled in Switzerland CO 814 III	The company must be represented by one person domiciled in Switzerland CO 718 IV

* For natural persons, the self-employment activity must be recognized by the compensation fund pursuant to social insurance law. Further information is available at www.gruenden.ch.

Comments

- 1 An independent economic activity of an intended permanent nature that does not necessarily presuppose profit orientation.
- 2 In addition to the possibilities provided under corporate law for acquiring external investors, there are various contractual arrangements possible covering the range from external capital to equity, e.g. convertible loans, loans with a conversion option or a success-related interest rate.
- 3 *Exit:*
Sale of the business through transfer of assets and liabilities is permitted for all corporate structures. The conditions of the law on mergers (CO 181 IV) regulate takeovers of the assets or the business of general partnerships, limited partnerships, partnerships limited by shares, corporations/public limited companies, limited liability companies, cooperatives, associations, foundations and sole proprietorships registered in the commercial register. In all other cases see CO 181 I, II and III (continued liability of the transferor). For information on transfer of employment relationships cp. CO 333.

Employee participation:
Alternatives to transferring company equity (e.g. shares) are, inter alia, bonus contracts and participation in profits.
- 4 Before taking up employment, foreign nationals require both a work permit and a residence permit entitling them to pursue gainful employment. Citizens of EU*/EFTA** member states need a valid residence permit (L or B EU/EFTA). Citizens of non-EU/EFTA states are only granted initial work permits as an exception, provided they are indispensable specialists or if special reasons can be given justifying the exception. Further information is available at: www.bfm.admin.ch or the accordant cantonal offices.

* EU-25 member states: Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Great Britain (United Kingdom), Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden

Temporary regulations apply to EU-2 citizens (EU-2 = Bulgaria and Romania)

** EFTA member states: Iceland, Liechtenstein, Norway, Switzerland

Information for Non-Swiss Nationals

Due to the differences between citizens from the various countries, the following chart can only give a general overview. It is advisable to consult the appropriate authorities or seek advice on an individual basis.

Residence and employment

Enforcement authorities

Federal Office for Migration www.bfm.admin.ch and cantonal offices (for economy and labour, for migration)

Introductory remarks

The business and sanitary provisions as well as the respective requirements to practice a profession (incl. permit requirements) must always be observed, irrespective of nationality and residence permit.

Swiss nationals and nationals with a settlement permit C

Work permit is not required.

EU-25 nationals

employed by a Swiss employer (for more than 3 months) receive a residence permit L or B (depending on length of employment contract); these individuals are entitled to issuance; obligation to register at the residents' registration office of the municipality of residence before starting work (a valid travel document and an employment contract or confirmation of employment must be presented).

employed by a foreign employer (for more than 3 months) are considered as posted employees/service providers even if they temporarily have their place of residence in Switzerland; the employer must obtain a work permit for them; conditions that need to be met: general interest of the economy, salary terms and conditions of employment, personal qualifications and existing quotas. Registration before starting work at the residents' registration office of the municipality of residence can only occur once this permit is available (a valid travel document and an employment contract or confirmation of employment must be presented).

whose place of residence is outside of Switzerland who are gainfully employed for more than 3 months per calendar year receive a cross-border commuter permit (G permit) on presentation of a certificate of employment. This falls within the remit of the Migration Office.

short-term residence for work purposes can work in Switzerland for a maximum of 90 days without a permit; however, they are required to register with the authorities if employment exceeds 8 days. The obligation to register from day 1 applies to: main and subsidiary construction work, hospitality, cleaning, surveillance and security services. Registration must occur at the latest 8 days before commencement of work.

Short-term residence permit

(Permit L)

Stays for up to one year; can be extended to an overall duration of no more than 24 months

Residence permit

(Permit B)

Stays for more than one year; limited.

Settlement permit

(Permit C)

Unlimited

EFTA

Liechtenstein, Iceland, Norway, Switzerland

EU-25

Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden, United Kingdom

EU-2

Bulgaria and Romania

EU-2 nationals

employed by a Swiss employer

firstly, the employer needs to apply for a work permit for the employee. Conditions that need to be met for this: local worker priority, salary terms and conditions of employment as well as existing quotas. If these conditions are met, a residence permit can be granted (L or B, depending on the length of employment); registration is required before commencing work at the residents' registration office of the municipality of residence (documents required: valid travel document and an employment contract or written confirmation of employment); bear in mind that notification must be given of any change of residence.

employed by a foreign employer:

analogous to EU-25 citizens

Third-country nationals

entry only possible with valid visa and travel documents. Limited to specialists, executives and other highly skilled workers.

employed by a Swiss employer:

fulfilment of the requirements: general interest of the economy, local worker priority, salary terms and conditions of employment, personal qualifications and existing quotas.

employed by a foreign employer:

see EU-25 citizens; fulfilment of the requirements: general interest of the economy, salary terms and conditions of employment, personal qualifications and existing quotas.

Particularities of the residence permits

Permit B:

for stays lasting more than 1 year; for a specific purpose; limited; can be extended provided there are no reasons for withdrawal.

Permit L:

for stays up to 1 year, for a specific purpose; limited, can be extended to an overall duration of no more than 24 months.

Local worker priority

The applicant employer must provide evidence that he/she has not been able to find a suitably qualified person (in terms of education and work experience) from Switzerland or the EU/EFTA area. In the case of EU-2 nationals, only proof of search efforts in Switzerland is required.

Salary terms and conditions of employment

Salaries and conditions of employment must be in accordance with the conditions customary to the region, profession and industrial sector.

Quota

Quota of L and B permits fixed annually by the Federal Council.

Self-employment Setting up a Sole Proprietorship, GmbH or AG

Further information is available at:
www.startbiz.ch, www.kmu.admin.ch, www.gruenden.ch,
www.bfm.admin.ch

Introductory remarks

EU/EFTA nationals can generally become self-employed.

Non-Swiss nationals with a C permit or a B permit who are married to

1. a Swiss citizen or
2. a C permit holder or
3. a B permit holder

can, as a general rule, become self-employed.

Third-country nationals without a residence or settlement permit can only become self-employed if the planned endeavour is in the interest of the general economy and the necessary financial and business requirements are met. The application forms and documents (incl. a business plan) are examined by the labour market authorities.

Setting up a sole proprietorship

The family name must constitute a key component of the company name (Art. 945 para.1 CO); as the case may be, registration of the sole proprietorship in the commercial register at the place of business (dependent on type of business and turnover: required for a business carried out in a commercial manner with an annual turnover of minimum CHF 100 000).*

Establishing an AG

In principle the following applies:

1 founder (Art. 625 CO); at least 1 member of the board of directors or officer domiciled in Switzerland (Art. 718 para.4 CO); registration in the commercial register at the place of the registered offices of the AG (Art. 640 CO).

In addition:

As the case may be, permission pursuant to the Federal Law on the Acquisition of Real Estate by Persons Resident Abroad (BewG) for persons abroad, pursuant to Art. 5 BewG, who are participating in the AG.*

Establishing a GmbH

In principle the following applies:

1 founder (Art. 775 CO); at least 1 executive manager or officer domiciled in Switzerland (Art. 814 para.3 CO); registration in the commercial register at the place of the registered offices of the GmbH (Art. 778 CO).

In addition:

As the case may be, permission pursuant to the Federal Law on the Acquisition of Real Estate by Persons Resident Abroad (BewG) for persons abroad, pursuant to Art. 5 BewG, who are participating in the GmbH.*

* For further requirements, please consult the Overview of Legal Structures on page 15 or go to www.gruenden.ch.

Acquisition of real estate

Supervisory authority:

Federal Office of Justice www.bj.admin.ch

Acquisition not subject to authorization:

of real estate for business purposes

irrespective of place of residence, domicile and nationality

of main residence

for all foreigners domiciled in Switzerland

of secondary residence

EU/EFTA nationals domiciled in Switzerland and third-country nationals with Permit C

holiday home/serviced flat in apartment hotel:

EU/EFTA nationals who are domiciled in Switzerland

Acquisition not possible

of secondary residence:

- by foreign nationals domiciled abroad (exception: secondary residence at the place of work for cross-border commuters with EU/EFTA citizenship)
- by third-country nationals without a C permit

of main residence:

- by third-country nationals without a C and B permit

Acquisition permit required for

acquiring a holiday home/serviced flat in an apartment hotel:

- by foreign nationals domiciled abroad
- by third-country nationals without a C permit
- by companies domiciled abroad or companies domiciled in Switzerland that are controlled by persons abroad

Family reunion

Enforcement authority:

Federal Office for Migration www.bfm.admin.ch and cantonal migration offices

For Swiss nationals and foreign nationals with a C permit

foreign spouses, registered partners and unmarried children under 18 years of age

are entitled to the granting and extension of the residence permit, provided they live together

children under 12 years of age

are entitled to the granting of a settlement permit

For EU/EFTA nationals with a residence permit or a short-term residence permit

parents, parents-in-law and grandparents, spouses, registered partners, (step)children under 21 years of age

may be granted a residence permit, provided their keep is assured and adequate dwellings are available.

For foreign nationals with residence permit B or L

foreign spouses, registered partners and unmarried children under 18 years of age may be granted a permit B or L under the following conditions:

- cohabitation and
- availability of adequate dwellings and
- not dependent on social welfare

Checklist for setting up a company

Please note that not all points listed in this checklist necessarily apply to every individual case. Some topics presented here are explained more extensively on the website www.gruenden.ch.

Preparation		
Basic legal considerations	All three legal structures	GmbH AG
	Irrespective of the legal structure, every company founder should be aware that there are activities and trade relations which need to be regulated by way of a contract.	Corporate law issues need to be addressed and put in writing before setting up a company (e.g. in a shareholders' agreement). If intellectual property rights (e.g. inventions, designs, software code) were purchased, these need to be brought into the company. A shell company purchase is strongly advised against.
Draw up a rough concept or a business plan	All three legal structures	
	Before you begin, check if you fulfil the personal requirements to work in a self-employed capacity and that you possess sufficient know-how and experience. Consult your family, friends and acquaintances, and draw up a concept or a business plan.	
Obtain permits	All three legal structures	
	Clarify if permits or other legal requirements are necessary to pursue the planned activity. More information is available at: http://bewilligungen.kmuinfo.ch (national level) or the cantonal platforms.	
Pre-inquiries concerning recognition of self-employment	Sole Proprietorship	GmbH AG
	Check in advance with your compensation fund if the activity you plan <i>will be recognized as self-employment by the old-age and survivors' insurance AHV</i> . More information is available at www.ausgleichskasse.ch . For some trades and professions recognition of self-employment is granted exclusively by the Swiss Accident Insurance Fund SUVA. More information is available at www.suva.ch .	No provisions required
Pre-inquiries concerning necessary insurances especially personal insurances	All three legal structures	
	Check your <i>insurance needs and responsibilities</i> , including those covering your business risks. Request insurance quotes from SUVA (www.suva.ch), your trade/professional association and private insurance providers. Premium amounts are based on the insured salary. More information is available at: www.bsv.admin.ch > KMU-Ratgeber	
	Sole Proprietorship	GmbH AG
	Arrange insurance coverage of the following <i>for yourself</i> : – 1 st pillar [AHV, IV (disability), EO (unemployment)], children's allowances** – occupational pension fund 2 nd pillar*** – daily indemnity insurance for sickness*** – accident insurance*** Sole proprietorships must join a family compensation fund, even if only childless individuals, part-time staffers or no staff at all are employed. If you <i>employ staff</i> , you must take out an accident insurance and register your employees with the AHV. With respect to the occupational pension fund, insurance obligation starts at an annual income of CHF 21 060 (year 2013). Whereas the law does not stipulate taking out a daily indemnity insurance for sickness, it is customary and advisable.	Check the following insurances <i>for yourself* and your employees</i> : – 1 st pillar [AHV, IV (disability), EO (unemployment)], children's allowances** – occupational pension fund (2 nd pillar), compulsory – daily indemnity insurance for sickness*** – accident insurance (compulsory: work-related accidents (BU): non-work related accidents (NBU) only if more than eight working hours per week) * In insurance terms, you are considered an employee of the AG/GmbH if you work as a (co)owner for the AG/GmbH. ** In this respect, please contact your designated compensation or family compensation fund. Further information is available at: www.ausgleichskasse.ch . *** Not absolutely necessary, but advisable depending on the situation.
Secure financing	All three legal structures	
	The search for capital is a further challenge. Bear in mind that potential investors will request a business plan, to assess your project and its prospects for success. Once financing is secured, you can open a company account at the bank of your choice.	
Business premises	All three legal structures	
	Look around for suitable business premises. In this regard, consider that, as a general rule, a deposit the equivalent of three months' rent will need to be paid into a blocked account. In the event of reconstruction/renovation, the local building authorities must be consulted first.	

	All three legal structures		
Decide on company name	Decide on the company name. It is advisable to check the availability of the envisaged name, to avoid conflicts with companies using a similar name. Company name searches can be requested at the Federal Commercial Registry Office (FCRO) www.regix.ch .		
	Sole Proprietorship	GmbH	AG
Decide on company name	Sole proprietorships require the inclusion of your surname in the company name.	Inclusion of the legal form (AG/GmbH) in the company name is required.	
	All three legal structures		
Registration URL	Reserve the desired/available URL at the SWITCH foundation www.switch.ch or with another provider. This procedure takes 2 to 4 work days. Costs: first-time registration fee plus annual fees of CHF 17.		
	All three legal structures		
Preparation of office stationery and internet presence	Develop your logo and corporate identity for your office stationery and internet site. Whenever possible, consult an expert for this. If you wish to protect your logo as a <i>figurative trademark</i> , you will need to register it with the Swiss Federal Institute of Intellectual property (IGE) www.ige.ch . Consider that, although the visual appearance is important, you will be measured primarily by the quality of your products or services and your customer orientation. Note the requirement to correctly denote the name of the company [<i>Firmengebrauchspflicht</i>] as stipulated in Art. 954a CO: the company name or name as registered in the commercial register (CR) must be stated fully and accurately in your correspondence, on order forms, invoices and notifications. In addition, abbreviated terms, logos, trade names, company labels and similar details may be used.		
	Sole Proprietorship		
Check requirement to register in the commercial register (CR)	Natural persons who engage in trade or commerce and who achieve gross earnings of minimum CHF 100 000 (annual turnover) are required to register their sole proprietorship in the commercial register (Art. 36 OCR). The Ordinance of the Commercial Register (HRegV) is available (in German) at www.admin.ch > Dokumentation > Gesetzgebung > Systematische Sammlung (search for "hregv")		

Forming a company

	Sole Proprietorship	GmbH	AG
Determine capital amount and subscription level	No steps required	Determine the company capital amount (minimum CHF 20 000) and the value of capital shares (minimum CHF 100 each), and decide how many shares are to be allotted to each individual founder. Decide on type of payment (cash contribution, contribution in kind with or without real estate, offsetting). Note that the share capital must be fully paid up. Open a blocked account at the bank of your choice for the cash payment.	Determine the level of share capital (minimum CHF 100 000) and the nominal value of shares (minimum of CHF 0.01), and decide how many shares are to be allotted to each individual founding partner. Decide on the type of payment (cash contribution, contribution in kind with or without real estate, offsetting) and how much of the share capital is to be paid in at the time of founding, or rather, is to be covered through offsetting or contributions in kind (minimum CHF 50 000, but at least 20% of the nominal value of each share must be paid up). Open a blocked account at the bank of your choice for the cash payment.
	Sole Proprietorship	GmbH	AG
Determine (corporate) bodies	No action required	No action required All shareholders have joint responsibility for the management of the company, unless the shareholders make other arrangements in the articles of association. Each executive manager is entitled to represent the company. The articles of association can specify otherwise, however, at least one executive manager must be entitled to represent the company.	Determine who is to be appointed to the board of directors. The individuals appointed can be, but do not have to be, shareholders. An effective board of directors consists of individuals who offer complementary skills, experience and business networks. Unless the management has been delegated in the organizational regulations, the Board of Directors shall jointly manage the company. To the extent that the articles of association or the organizational regulations do not provide otherwise, each member of the board of directors has the right to represent the company. At least one member of the board of directors must be authorized to represent the company.

F CHECKLIST FOR SETTING UP A COMPANY

Determine (corporate) bodies		GmbH	AG
		Decide on independent statutory auditors in accordance with the rules of the Audit Oversight Act (RAG) and pursuant to Art. 728 CO, and request a declaration of acceptance of the appointment. If the company has no more than the equivalent of ten full-time positions on an annual average the company may, with the consent of all shareholders, dispense with the (limited) statutory audit (cp. Art. 727a para. 2 to 5 CO)	
Determine organizational structure	Sole Proprietorship	GmbH	AG
	No action required	Decide on the organizational structure of the company and determine who is to be responsible for its management as well as who will be granted signatory rights if not all shareholders will carry out the management of the company, or rather, if not every executive manager is to be authorized to represent the company. It is recommended, furthermore, to draw up organizational regulations that define the tasks, competencies and responsibilities of the executive managers and further responsible officers.	Decide on the organizational structure of the company and determine who is to be responsible for the management and who will be granted signatory rights. It is recommended, furthermore, to draw up organizational regulations that determine the tasks, competencies and responsibilities of the members of the board of directors. If management is delegated to individual board members or third parties, organizational regulations are compulsory by law.
		GmbH	AG
		As the case may be, obtain work permits for non-Swiss qualified employees → see also section "Obtain permits" further above.	
Founding	Sole Proprietorship	GmbH	AG
	The sole proprietorship is established with the commencement of business operations. The company exists irrespective of whether it is registered in the commercial register or not.	The GmbH and AG become a legal entity only upon registration in the commercial register.	
Payment of foundation capital	Sole Proprietorship	GmbH	AG
	No action required	In the event of founding by cash subscriptions, the company capital is to be paid into a blocked bank account (capital contribution account), at the disposal of the company.	In the event of founding by cash subscriptions, the share capital is to be paid into a blocked bank account (capital contribution account), at the disposal of the company.
		GmbH	AG
		For information concerning the lodgement of capital, see e. g. ZKB (Zurich Cantonal Bank) brochure and website.	
Prepare commercial register application	All three legal structures		
	Prepare the application for registration in the commercial register which must include the following information: company name, potential translations of the company name, domicile (political district), address (street and house number), purpose (field of activity), personal details of the company proprietor (surname, first name, place of origin – or for non-Swiss nationals: nationality –, place of residence), details regarding any additional authorized signatories (surname, first name, place of origin – or for non-Swiss nationals: nationality –, place of residence, type of signatory power). The application for registration (form for the Commercial Registry Office) needs to contain a legally certified personal signature of the company's owner and the legally certified signatures of other potential signatories. The application is to be submitted to the cantonal Commercial Registry Office at the registered office of the company. This can be done personally or by post. As a rule, the excerpt from the commercial register is available within one week of the company's registration (an excerpt can also be ordered prior to the publication in the Swiss Official Gazette of Commerce (SHAB), available within 24 to 48 hours). Information sheets, forms and specimens are available on the websites of the cantonal Commercial Registry offices: www.zefix.admin.ch .		

CR = commercial register OCR = Ordinance on the Commercial Registry MWSTG = Federal VAT law
CO = Swiss Code of Obligations CC = Civil Code BD = Board of Directors

	GmbH	AG
<p>Preparation of founding documents</p> <p>For persons and founders</p>	<p><i>Incorporation information and documents:</i></p> <ul style="list-style-type: none"> – Details about the persons to be registered in the commercial register: <p>Natural persons:</p> <ul style="list-style-type: none"> • Family name • As the case may be: maiden name/name before marriage • All first names in the correct sequence • Any given names, nicknames or stage names • Any Swiss or equivalent foreign titles • Date of birth • Gender • Political municipality of the place of origin or, in the case of non-Swiss nationals, nationality • Political municipality of the place of residence or, in the case of a place of residence abroad, name of place and country • Type, number and issuing country of the personal identity document • Position in the company • Signatory power details <p>Legal persons:</p> <ul style="list-style-type: none"> • Company name • Company identification number • Registered office • Purpose <p>Information about founders who are <u>not</u> to be registered in the commercial register:</p> <p>Natural persons:</p> <ul style="list-style-type: none"> • Family name • All first names in the correct sequence • Date of birth • Political municipality of the place of origin or, in the case of non-Swiss nationals, nationality • Political municipality of the place of residence or, in the case of a place of residence abroad, name of place and country <p>Legal persons:</p> <ul style="list-style-type: none"> • Company name • Company identification number • Registered office – Commercial register application with the signatures of two members of the management or of one member with sole signatory power, as well as the signatures of all persons with signatory power (further members of the management, procura-holders, other authorized representatives). All signatures must be legally certified. – If the position of executive manager is by vote: proof that the individuals concerned have accepted the appointment (declaration of acceptance of the appointment if such acceptance of appointment is not apparent from the certificate of incorporation). – As the case may be, resolution of the founders or, to the extent prescribed by the articles of association, resolution of the board of management ruling the chairmanship of the management. – As the case may be, resolution of the founders or, to the extent prescribed by the articles of association, resolution of the board of management concerning the appointment of additional individuals authorized to represent the company. – Lex Friedrich Declaration if the company intends to acquire real estate that will not serve as a permanent place of business. 	<p><i>Incorporation information and documents:</i></p> <ul style="list-style-type: none"> – Details about the persons to be registered in the commercial register: <p>Natural persons:</p> <ul style="list-style-type: none"> • Family name • As the case may be: maiden name/name before marriage • All first names in the correct sequence • Potential given names, nicknames or stage names • Potential Swiss or equivalent foreign titles • Date of birth • Gender • Political municipality of the place of origin or, in the case of non-Swiss nationals, nationality • Political municipality of the place of residence or, in the case of a place of residence abroad, name of place and country • Type, number and issuing country of the personal identity document • Position in the company • Signatory power details <p>Legal persons:</p> <ul style="list-style-type: none"> • Company name • Company identification number • Registered office • Purpose <p>Information about founders who are <u>not</u> to be registered in the commercial register:</p> <p>Natural persons:</p> <ul style="list-style-type: none"> • Family name • All first names in the correct sequence • Date of birth • Political municipality of the place of origin or, in the case of non-Swiss nationals, nationality • Political municipality of the place of residence or, in the case of a place of residence abroad, name of place and country <p>Legal persons:</p> <ul style="list-style-type: none"> • Company name • Company identification number • Registered office – Commercial register application with the signatures of two members of the board of directors or of one member with sole signatory power, as well as the signatures of all persons with signatory power (further members of the board of directors, officers, managers, procura-holders, other authorized representatives). All signatures must be legally certified. – Proof that the members of the board of directors have accepted their appointment (declaration of acceptance of the appointment if such acceptance is not apparent from the certificate of incorporation). – Minutes of the board of directors regarding its constitution, ruling the chairmanship and the granting of signatory rights. – Lex Friedrich Declaration if the company intends to acquire real estate that will not serve as a permanent place of business.

	GmbH	AG
Preparation of founding documents For companies	<p>Contact a notary public to prepare the public deed of incorporation and inquire about the documents and information that need to be submitted. Prepare them yourself or consult an attorney or fiduciary. The drafts of the documents required for CR registration can be submitted to the Commercial Registry Office for pre-inspection. However, the Commercial Registry Office will only check if the documents are in keeping with mandatory law and not individually as to whether they are suitable and contain the necessary content.</p> <p><i>Further incorporation information and documents:</i></p> <ul style="list-style-type: none"> – Official deed of incorporation. – Articles of association that clearly reflect all content stipulated by law (in particular company name, registered domicile and purpose of the company). When formulating the purpose of the company, avoid defining the field of activity too narrowly, in order to leave some room for potential future changes. However, descriptions which are too broad are not permitted (e. g. services of all kinds or manufacturing of goods of all kinds). – As the case may be, proof that the auditors as required by law have accepted their appointment (declaration of acceptance of appointment if this is not evident from the deed of incorporation). – For cash contributions: confirmation that shows at which bank the deposits have been made (if the banking institution is not mentioned in the deed of incorporation). – If the company does not have a legal domicile where it is registered: a written declaration issued by the domicile-holder that the company has been granted a legal domicile at the place where it is registered (c/o address). – Declaration of the founders that no other contributions in kind, acquisitions of assets, offsetting issues or special privileges exist other than what is stated in the presented documents (Stampa declaration). <p>If contributions in kind, acquisitions of assets, intended acquisitions of assets, offsetting issues or special privileges exist, the following additional documents need to be submitted:</p> <ul style="list-style-type: none"> – Contracts of contributions in kind with the required documents (inventory and/or acquisition balance sheets) – Contracts of acquisition of assets with the required documents (inventory and/or acquisition balance sheets) – Incorporation report signed by all founders – Unreserved confirmation of audit by a state-supervised auditing firm, accredited auditing expert or accredited auditor <p>Leaflets, forms and examples are available from the websites of the cantonal Commercial Registry offices: www.zefix.admin.ch.</p>	
	Legal situation in the event of contributions in kind and acquisition of assets	Sole Proprietorship No action required
Pre-inspection of founding / incorporation documents	Sole Proprietorship No action required	GmbH It is recommended to submit the drafts required for registration in the commercial register in advance, for preliminary checking by the respective cantonal Commercial Registry Office. This takes approx. seven working days and generally costs between CHF 200 and 300. More extensive preliminary checks can be more expensive.
Notarization Founding / Incorporation documents	Sole Proprietorship No action required	GmbH Submit the documents that need to be notarized to the notary public as early as possible. The subscribers (for the AG) or the members (for a GmbH) must either be personally present or legally represented by an appointee, and sign the foundation documents in the presence of the notary public. They must produce official identification (e. g. passport). Legal representatives must also produce appropriate identification, as well as an officially certified power of attorney.
Official certification of all signatures	All three legal structures All signatures on the commercial register application need to be officially certified. Certification can be done by a notary, a town official or at the counter of the respective Commercial Registry Office. The individuals concerned must produce official identification. Duration: approx. 30 minutes. It is recommended to make an appointment in advance. Costs for certification per signature: CHF 10 to CHF 30.	

CR = commercial register OCR = Ordinance on the Commercial Registry MWSTG = Federal VAT law
 CO = Swiss Code of Obligations CC = Civil Code BD = Board of Directors

Application at the Commercial Registry Office	All three legal structures		
	<p>The application (self-prepared or form of the Commercial Registry Office) is to be submitted to the cantonal Commercial Registry Office at the registered offices of the company. This can be done personally or by post. It is advisable to order a commercial register excerpt.</p> <p>The application is checked by the Commercial Registry Office. If the application documents are complete and legally compliant, the entry in the cantonal commercial register will occur within approx. 7 working days.</p> <p>The text to be entered is forwarded to the Federal Commercial Registry Office. Once that Office has given its approval, the entry is completed in 1 to 2 working days. The Federal Commercial Registry Office subsequently arranges for publication of the entry in the Swiss Official Commercial Gazette (SHAB). This takes approx. 3 working days.</p> <p><i>Registration fees:</i> CHF 120 for sole proprietorships; CHF 600 for AG (there is an additional charge if capital exceeds CHF 200 000); CHF 600 for GmbH (there is an additional charge if capital exceeds CHF 200 000). CHF 20 for each office holder; CHF 30 for each signatory authority.</p> <p><i>Further costs (based on the example of the Canton of Zurich):</i> CHF 70 for preparation of an application, CHF 50 for a commercial register excerpt, CHF 80 for confirmation of entry prior to publication in the Swiss Official Commercial Gazette (SHAB), between CHF 5 and CHF 150 in official fees depending on the volume of work involved.</p>		
	GmbH	AG	
	<p>As soon as the company is registered in the commercial register, a commercial register excerpt can be obtained to present to the bank. This entitles the company to use the capital deposited in the capital contribution account. The company (as a legal entity) is established, meaning it becomes a legal personality with its registration in the commercial register. The company is now fully entitled to act.</p> <p><i>Legal acts prior to registration:</i> Legal acts can be undertaken prior to registration in the commercial register. However, in this case the acting individuals are personally as well as jointly and severally liable. They can only be released from this liability if the liabilities are expressly incurred in the name of the company being established and are assumed by the company within three months upon registration of the company in the commercial register.</p>		
Securing of other required documents	Sole Proprietorship	GmbH	AG
	No action required	<p>Possibly create an evidentiary document for the shares (optional).</p> <p>Establish and maintain a shareholder register (compulsory).</p>	<p>Depending on the articles of association: issuing of shares, share certificates or evidentiary documents concerning the status of shareholders.</p> <p>Establish and maintain a share register (of holders of registered shares).</p>
Start of bookkeeping requirement	Sole Proprietorship	GmbH	AG
	<p>Companies required to register in the commercial register also have the duty to keep books of account (Art. 957 para.1 CO). By contrast, companies that register in the commercial register voluntarily are not subject to a compulsory bookkeeping requirement.</p> <p>Pursuant to Art. 70 MWSTG every taxable person is required to maintain his/her books of account in an orderly fashion and to structure them in a manner that helps to reliably and easily ascertain the relevant facts regarding taxability as well as for calculation of VAT on turnover and VAT on input. For businesses that are in any case required to keep accounts, the VAT calculation will be based on these books.</p> <p>Taxable persons who are not subject to the CO-prescribed keeping of books of account are nonetheless advised (in their own interest) to follow the corresponding rules.</p> <p>Irrespective of registration in the commercial register, self-employed persons (including freelancers and farmers) must observe the compulsory documentation and safe-keeping duty for taxation purposes (cp. Art. 125 para.2 Federal Law on the Direct Tax to the Confederation DBG www.admin.ch).</p> <p>Provided receipts are available, founding costs incurred in advance can be booked in the accounts as per the date of foundation.</p>		<p>Your duty to keep books of account commences with the registration of the company in the commercial register. Provided receipts are available, the cost incurred prior to this can be booked in the accounts as per the date of foundation.</p>

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	Sole Proprietorship	GmbH	AG
Tax optimization measures	<p>Self-employed persons can voluntarily join the pension fund of their employees or seek insurance via their professional association. Self-employed persons who decide to join a pension fund when in so-called “middle-age” tend to have considerable contribution gaps. Thus, in practice, correspondingly high purchases of additional pension benefits are possible. Self-employed persons who voluntarily join a pension fund have the same occupational pension choices as the employees. By nature, the business results of self-employed persons are subject to greater fluctuations than employee incomes. Therefore, “finetuning” by way of purchase of additional pension benefits in good business years is important so as to reduce progressive taxation effectively.</p>	<p>In the initial years after setting up a company, taxation tends not to be very topical. However, as soon as a company has established itself and is financially successful, tax optimization becomes important. As a case in point, the owners of capital companies need to think about how payment is to occur (keywords: income or dividends). A purchase of pension benefits also needs to be looked into, and the advantages and drawbacks assessed. Very often, it is worthwhile to seek the advice of an expert.</p>	
Start of development phase	<p>All three legal structures</p> <p>Congratulations! You have completed the company founding phase and can now move on to the development phase. The activities in the first few months are decisive for the future of your company. It is important to keep careful track of key factors.</p> <p>Even after setting up your company, there are several requirements which need to be taken into account: on the one hand, those stipulated in the CO (inter alia: duties of the corporate bodies, retention of a share register if there are registered shares, ordinary general meeting within 6 months of the close of the financial year). On the other hand, there might be industry-sector-specific permits in need of renewal or other conditions that require fulfilling. Furthermore, the commercial register stipulates specific requirements (e. g. mandatory accounting and retention duty). Other duties are also defined in the articles of association of the GmbH or the AG.</p> <p>In addition, there are social security and tax obligations, as well as duties resulting from contracts with customers, suppliers or employees.</p> <p>Henceforth, it is essential that you keep these duties in mind.</p>		

Useful information sources

www.ausgleichskasse.ch	Compensation funds of Switzerland > cantonal compensation funds
http://bewilligungen.kmuinfo.ch	Permit platform of the Confederation
www.bfm.admin.ch	Federal Office for Migration
www.ch.ch	Swiss information portal
www.estv.admin.ch	Swiss Federal Tax Administration > VAT
www.finma.ch	Swiss Financial Market Supervisory Authority FINMA
www.ezv.admin.ch	Federal Customs Administration
www.invest-in-switzerland.com	Invest in Switzerland > Trade & Investment Promotion > cantonal business and economic development offices
www.kmu.admin.ch	SME portal of SECO > inter alia addresses
www.kmunext.ch	KMU NEXT foundation for SME succession
www.kmu.unisg.ch	Swiss Institute for SMEs, University of St. Gallen
www.osec.ch	Business Network Switzerland
www.startbiz.ch	SECO counter to help set up companies online
www.seco.admin.ch	State Secretariat for Economic Affairs SECO
www.statistik.admin.ch	Swiss Federal Statistical Office
www.suva.ch	SUVA Swiss Accident Insurance Fund
www.treuhandswisse.ch	SWISS FIDUCIARY ASSOCIATION
www.treuhand-kammer.ch	Fiduciary Chamber
www.swisslawyers.com	Swiss Bar Association
www.zefix.admin.ch	Federal Office for the Commercial Register

Sponsorship Awards and Competitions

→ International

Bodensee Innovationspreis

Award for innovative developments in the Lake Constance region.

www.bodensee-innovationspreis.info

European Biotechnica Award

Award for the development & implementation of innovative business ideas.

www.biotechnica-award.de

EUOWARDS

European award for entrepreneurs.

www.euowards.com

Eurosolar

European solar award for innovative projects focusing on the use of renewable energy.

www.eurosolar.de

ISPO AWARD

Award for innovative developments in the field of sports.

www.ispo.com/award

ISPO BRANDNEW Award

Award for sports items and products.

www.ispo-brandnew.com

James Dyson Award

International design award.

www.jamesdysonaward.org

MediaAward

Award for start-ups in the categories communication concepts, print media and web presence.

www.media-award.de

Red Herring Award

Top 100 tech start-ups in the world

www.redherring.com

R. I. O. Award

For innovative products, processes and services that create added value with reduced energy and material consumption.

www.rio-innovation.de

SAM/SPG Sustainability Leadership Award

For achieving excellence in the implementation of sustainability principles.

www.sustainability-award.com

Schweighofer Prize (Holz) Europa

European innovation award for forestry, wood technology and timber products.

www.schweighofer-prize.org

Veuve Clicquot Business Women Award

Award for the woman entrepreneur of the year, sponsored by the champagne company of the same name.

www.prix-veuve-clicquot.de

→ National

Axa Innovation Award

Award for the most revolutionary business idea with the best business plan.

www.axa-winterthur.ch

Best of Swiss Gastro Award

For innovative and interesting Swiss catering and restaurant businesses.

www.bestofswissgastro.ch

Best of Swiss Web

Swiss award for e-business and internet.

www.bestofswissweb.ch

CH Open Source Awards

www.ossawards.ch

DebioPharm Group Life Sciences

Awards/Switzerland

www.debio.com/responsibility/awards

Design Preis Schweiz

www.designpreis.ch

Entrepreneur of the Year

Award presented by Ernst & Young for exceptional entrepreneurs; part of the global competition of the same name.

www.ey.com/home

ENTERPRISE

Award of the ENTERPRISE Foundation for entrepreneurial spirit in vocational education.

www.enterprise-stiftung.ch

ESPRIX

Swiss Award for Excellence

www.esprix.ch

FemPrix

Award for the dissemination and implementation of women and gender research.

www.femprix.ch

Gebert RUF Stiftung

Grant-making activities to support effective projects that create value.

www.grstiftung.ch

Heuberger Winterthur Young Entrepreneur Award

The largest financial award for young entrepreneurs in Switzerland; awarded to innovative young entrepreneurs.

www.jungunternehmer-preis.ch

HUB Fellowship

Award combined with an incubator program (coworking space and coaching) for sustainable and social entrepreneur projects.

www.hubzurich.org

Idee Suisse Awards

Innovation awards, esp. creativity and innovation award, of the Idee Suisse network.

www.idee-suisse.ch

IMD Start-up Competition

The IMD Business School awards MBA programs to promising Swiss start-ups.

www.imd.org

Innovation Award "Ecosport" for the SPIRIT of SPORT

Award for the most outstanding environmentally-friendly measures at sports events.

www.ecosport.ch

Innovation awards of Electrosuisse

To promote the electrical engineering profession.

www.electrosuisse.ch

Innovation Award of Schweizer Assekuranz

Award for insurance companies and insurance brokers.

www.innovationspreis-assekuranz.ch

Life Sciences Prize

Under the patronage of the Swiss Biotech Association and BioValley Platform Basel, awarded to promising life science companies.

www.lifesciencesprize.ch

Milestone – Swiss Tourism Award

For innovative projects in Swiss tourism.

www.htr-milestone.ch

Norman Foster Solar Award

Award for the best integrated PlusEnergyBuilding (PEB).

www.solaragentur.ch

Prix Zonta – Award for women scientists

Awarded by Zonta Switzerland and Liechtenstein.

www.zonta.ch

Prix du Jeune Entrepreneur (PJE)

Innovation awards for graduates of HSG, EPFL and ETHZ as well as the Ecole hôtelière de Lausanne.

www.cce-suisse.com

Radix – Gesunde Gemeinde

National award "healthy municipality" or "healthy city" for exemplary concepts to promote and protect health in municipalities and cities.

www.radix.ch

Swiss Robotics Cup

For inventors, tinkerers and technicians focusing on robots.

www.robocup.ch

Swiss Solar Prize

For the most innovative renewable energy projects.

www.solaragentur.ch

SEIF Swiss Start-up Award

Award and platform for social entrepreneurs.

<http://seif.org>

START-UPS.CH Awards

Best business idea award for one entrepreneur respectively from the Ticino, the German-speaking and the French-speaking part of Switzerland, to set up their companies.

www.startups.ch

SVC Entrepreneur Award

Awards for SME gems in 7 economic and 3 language regions of Switzerland

www.swiss-venture-club.ch

Swisscanto Swisustainability Innovation Award

www.g-21.ch/award

Swiss Economic Award

Most renowned award for young entrepreneurs in Switzerland. Presented annually at the Swiss Economic Forum.

www.swisseeconomic.ch/award

Swiss ICT Award

Award for successful ICT entrepreneurs.

www.swissict-award.ch

Swiss Logistics Award

For exceptional achievements in the logistics sector.

www.swisslogisticsaward.ch

Swiss Technology Award

Champions league for technological innovations.

www.swiss-innovation.com/award

Top 100 Start up Award

Award for the 100 best Swiss start-ups.

www.startup.ch/award

Swiss Environmental Award

Prize money for technological, process- or product-oriented innovations. Recognition award "Ecopreneur" honouring the recipient's special commitment to protecting the environment.

www.umweltpreis.ch

venture

Largest business plan competition in Switzerland; held every two years.

www.venture.ch

venture kick

Supports innovative business ideas of university graduates. Winning projects receive a seed capital of up to CHF 130 000.

www.venturekick.ch

venture leaders – the Swiss national start-up team

The winners receive ten-day business development training in Boston and the chance to build and expand their network in the US.

www.venturelab.ch

Watt d'Or

Award for the best energy projects and products.

www.bfe.admin.ch

XAVER Event Award

For events that offer a unique experience.

www.xaveraward.ch

Young Entrepreneur Award of the W. A. de Vigier Foundation

Oldest development award for start-ups (since 1989); each year, 5 x 100 000 CHF are awarded for innovative business ideas.

www.devigier.ch

ZKB Sustainability Award

For Swiss SMEs that make an outstanding contribution to sustainable development.

www.zkb.ch/nachhaltigkeitspreis

ZKB Pioneer Award Technopark®

Swiss innovation award for a fully-developed technical product before market entry.

www.technopark.ch

→ **Regional**

Berne/Midlands

Berner Businessplan Wettbewerb

Development of innovative business ideas.

www.entrepreneurship.unibe.ch

Burgdorf Inno Award

For innovative student projects of the Berne University of Applied Sciences.

www.burgdorfer-innopreis.ch

Ypsomed Innovation Award

Promotion of knowledge and technology transfer at universities and universities of applied sciences in the Espace Mittelland region.

www.innovationsfonds.ch

Northwestern Switzerland

Aargau Entrepreneur Award

For the best SMEs in Aargau.

www.akb.ch

InnoPrix SoBa

Promoting innovative product and service ideas in the Canton of Solothurn.

www.baloise.ch/innoprixsoba

Jungunternehmerpreis Nordwestschweiz

Award for innovative companies in Northwest Switzerland.

www.jungunternehmerpreis.ch

Solothurner Unternehmerpreis

Award for innovative companies in Solothurn.

www.unternehmerpreis.ch

Zurich/Eastern Switzerland

Betriebliche Gesundheitsförderung

Zurich award for the promotion of health at the workplace.

www.gesundheitsfoerderung-zh.ch

MSM Genesis

Winterthur competition for sustainable start-up companies.

www.msmsgroup.ch

Startfeld Diamant

Award for young entrepreneurs presented by the St. Gallen Cantonal Bank and the Startfeld Foundation.

www.sgkb.ch

IHK Award

Recognition award of the Thurgau chamber of industry and commerce for the best graduate of Constance University of Applied Sciences.

www.ihk-thurgau.ch

Swissregiobank Business Award

Motivational award for companies in the Wil region.

www.wifo-regionwil.ch

Thurgauer Apfel

Motivational award presented by the Thurgau economic community.

www.ihk-thurgau.ch

Thurgau SME Women's Award

Recognition and motivational award.

www.kmufrauen-thurgau.ch

Central Switzerland

Innovation Award of the Chamber of Industry and Commerce of Central Switzerland

www.hkz.ch

Zentralschweizer Neuunternehmer-Preis

Six nominated young companies in Central Switzerland are given the opportunity to present themselves in the D4 Business Center in Root. The winner is awarded 10 000 CHF.

www.gewerbe-treuhand.ch

Zug Innovation Award

Awarded to companies that have created jobs in the Zug economic area using innovative and sustainable business models.

www.zug.ch/innovationspreis

Zug Young Entrepreneur Award of the Business Park and Technology Forum

12 start-ups present their business ideas at an event. The audience chooses the winner.

www.businessparkzug.ch

Valais

BioArk Award

Award of the Foundation for Innovation in the Valais, for the most innovative projects in the fields of biotechnology and medical diagnostics.

www.bioark.ch/de/prix

Prix Créateur BCVS

Award of the Valais Cantonal Bank to promote start-ups in the Valais.

www.prixcreateursbcvs.ch

Prix DEBIOPHARM/Valais

Valais motivational award for innovative activities in the fields of science and life technology.

www.debiopharm.com

Western Switzerland

Awards for graduates of the École Polytechnique Fédérale de Lausanne EPFL

<http://commission-recherche.epfl.ch>

Eclosion Prize

A springboard to start-up success.

www.eclosion.com

Innovation awards of the Canton of Fribourg

In the categories start-up, SME and cleantech.

www.innovationfr.ch

PERL – Prix Entreprendre Région Lausanne

For companies in the Lausanne region.

www.lausanne-region.ch

Prix du développement durable Genevois

Sustainable development award for companies in the Geneva region.

www.ge.ch

Prix BCN Innovation

Award for young entrepreneurs from the Canton of Neuchâtel, to promote scientific and technical innovations.

www.bcn.ch/soutien/economie

Prix InnoKick of HEIG-VD

Award for SMEs and start-ups to promote the development of innovative ideas in the fields of marketing, design and engineering.

www.innokick.ch

Prix du développement durable jurassien

For companies in the Canton of Jura.

www.jura.ch

Prix "Coup de Pouce" aux jeunes entrepreneurs de la Fondation de Dr. René Liechti

www.fondation-liechti.ch

Prix Strategis

For young companies in Suisse Romande promising growth.

www.prixstrategis.ch

Prix VITTOZ "Cap International"

For spin-offs of EPFL, to promote entry into the US market.

www.parc-scientifique.ch