

Switzerland a Premier Jurisdiction: Asset Protection, Corporate, and Residence



Switzerland is a very attractive location to live and work in for many non-Swiss nationals.

Switzerland is a beautiful country with amazing scenery as well as a number of world-famous cities such as Bern, Geneva, Lausanne, and Zurich. It also offers an attractive tax regime for individuals as well as for companies, in the right circumstances.

Here is a summary of the benefits Switzerland has to offer businesses and individuals and why it is a popular jurisdiction for asset protection, residence and company establishment.

What does Switzerland offer Businesses, Individuals and Families?

- Located in the centre of Europe
- Economic and political stability
- A well-respected jurisdiction with an excellent reputation
- Most 'innovative' country in the world for nine consecutive years
- Lengthy history of expertise in finance and business
- Premier destination for international investment and asset protection
- High regard for personal privacy and confidentiality
- Very good living and working conditions
- International hub for HNWIs and international families

Who does Switzerland Appeal to, Internationally?

- International Headquarter Companies for Groups
- Substantial Trading Companies
- Large domestic and overseas Banks with expertise in open international capital markets
- Trusts and Private Trust Companies
- Family Offices
- Individuals seeking to redomicile within central Europe



Double Taxation Agreements (DTAs)

- Switzerland has over 100 DTAs
- Swiss companies benefit from the EU Parent-Subsidiary Directive, a tax exemption for cross-border dividends paid between related companies in the EU (Switzerland is not in the EU, but is in the 'Schengen area')

Use of a Swiss Company as Trustee

- A Swiss company can act as trustee or take another role in your family trust to manage and administer your trust in Switzerland
- Trusts are not subject to taxation in Switzerland
- The Settlor and Beneficiaries are not subject to taxation, as long as they are not resident in Switzerland
- The Dixcart office in Switzerland has been providing Swiss Trustee services for many years, is a member of the Swiss Association of Trust Companies (SATC), registered with the Association Romande des Intermédiaires Financiers (ARIF) and regulated by The Swiss Financial Market Supervisory Authority (FINMA)





Moving to Switzerland

- Working: a work permit enables any individual to become Swiss resident (must have a job or form a company and be employed by it)
- Not working: straightforward for EU citizens. Non-EU citizens must be over the age of 55

Lump Sum System of Taxation

- Applicable on moving to Switzerland for the first time, or returning after a minimum ten-year absence (no gainful employment in Switzerland, but can be employed in another country and can administer private assets in Switzerland)
- This particular taxation system is based on the taxpayer's living expenses in Switzerland, NOT on worldwide income and assets
- The amount of living expenses on which income tax is based, varies from canton to canton, and is usually negotiated with the relevant tax authorities (in Geneva, a minimum taxable income of CHF400,000 is required)



Get in touch

If you require any further information on moving to Switzerland or the establishment of a Swiss company for asset protection, please contact Christine Breitler in our Swiss office:

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