Switzerland a Premier Jurisdiction: Asset Protection, Corporates, 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, and is a member of the Swiss Association of Trust Companies (SATC), and registered with the Association Romande des Intérmediaires Financiers (ARIF) and regulated by The Swiss Financial Market Supervisory Authority (FINMA)

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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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