

Company law and the commercial register

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Swiss company law lets companies choose English for many purposes. A stock corporation may conduct board meetings in English, keep its board minutes in English and use English as its internal language. Since the revision of company law that entered into force on 1 January 2023, the share capital may be denominated in a foreign currency that is important for the business, such as the US dollar or the euro, which reflects the international orientation of many companies. The statutory documents that are filed with the commercial register, however, remain subject to language rules.¹

The Commercial Register Ordinance requires that the documents submitted to the commercial register be drawn up in an official language of the canton in which the register is kept. Documents in other languages must be accompanied by a certified translation, unless the register office waives this requirement for documents whose content is evident. The articles of association of a Basel company must therefore be in German. Some companies maintain bilingual articles, with the German text as the binding version and an English translation for international shareholders. The question whether articles of association may be filed in English alone has been debated in the literature, but the prevailing practice requires the official language.²

The general meeting of a large listed company in Basel illustrates the coexistence of languages. The invitation and the agenda are published in German in the Swiss Official Gazette of Commerce and in English on the company's website. The meeting itself is usually conducted in German, with simultaneous interpretation into English and sometimes French, because many shareholders are institutional investors from abroad who vote through proxies. The minutes, which are notarised and filed with the commercial register when they concern amendments to the articles, are in German. The investor relations communication around the meeting,

including the proxy advisers' reports and the voting recommendations, takes place almost entirely in English.³

1 Notes

1. Federal Act amending the Code of Obligations (company law) of 19 June 2020, in force since 1 January 2023, in particular Art. 621 para. 2 CO on share capital in foreign currency. To be verified. ↩
2. Commercial Register Ordinance of 17 October 2007 (HRegV, SR 221.411), Art. 20 on the language of documents. On the practice of the commercial register offices regarding foreign-language documents, see the guidance of the Federal Office of the Commercial Register (EHRA). To be verified. ↩
3. See the invitations to the annual general meetings of Roche Holding AG and Novartis AG published on their websites and in the Swiss Official Gazette of Commerce (SHAB). To be verified. ↩

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