

Implications for lawyers and advisers

*Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland), Solicitor (Hong Kong),
Solicitor (England & Wales)*

For lawyers, tax advisers and compliance professionals, all four scenarios increase the demand for advice at the intersection of trade, tax, regulation and security. Sanctions and export control, which Part G, Chapter V and Part H described, become central in "Bloc builder", where companies must navigate American, European, Chinese and Swiss rules simultaneously. Investment screening, once Swiss legislation is in force, will create a new field of practice for transactions involving foreign state-controlled investors. Its interaction with the screening regimes of the United States and the European Union will require coordinated advice across jurisdictions.¹

Transfer pricing is the second major field. The movement of manufacturing to the United States, the reallocation of intellectual property and the agreements on pricing all affect how profits are attributed among Swiss, American and other entities. Tax authorities in all jurisdictions will scrutinise these changes, which the documentation requirements under Pillar Two and country-by-country reporting will make more visible.² Advisers who combine knowledge of Swiss tax law, American trade law and international transfer pricing will be in demand, as will those who can assist companies in negotiations with governments on agreements of the kind concluded in 2025.

A third field concerns the people. Executives and researchers who move between Basel and the United States, or who receive equity compensation from groups whose profits are increasingly earned abroad, require advice on tax residence, social security, pension rights and estate planning across jurisdictions. This is the traditional territory of private client and wealth planning advisers, a field in which the author has practised as a trust and estate practitioner. In a "Biotech renaissance", founders and early employees of biotech companies would need advice on financing rounds, employee participation and the structuring of liquidity events. In all

scenarios, the work of advisers in Basel will reflect the global position of the industry that the city hosts.

1 Notes

1. On investment screening regimes in the United States (Foreign Investment Risk Review Modernization Act of 2018), the European Union (Regulation (EU) 2019/452 establishing a framework for the screening of foreign direct investments, under revision since 2024) and the planned Swiss regime, see the respective official sources. Status to be verified. ↩
2. On country-by-country reporting under BEPS Action 13 and the Swiss Federal Act on the International Automatic Exchange of Country-by-Country Reports of Multinationals (ALBAG) of 16 June 2017, SR 654.1, and on the interaction with Pillar Two information returns, see OECD and Federal Tax Administration publications. To be verified. ↩

For general information only. This article does not constitute legal or tax advice, does not replace advice on an individual case and creates no lawyer-client relationship. It reflects the legal position as of September 2026.

Online version: helveticaregister.com/basel-implications-for-lawyers-and-advisers