

Philanthropy through a family office

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For many families philanthropy is part of their identity and a way to involve the next generation in shared values. Switzerland has a large and well-established foundation sector, and a family office can provide the structure and professional support that make giving effective and sustainable.

1 Swiss charitable foundations

A foundation under the Swiss Civil Code is an independent legal entity created by dedicating assets to a specific purpose. It is established by public deed or by will and must be entered in the commercial register. Charitable foundations are generally subject to supervision by a federal or cantonal foundation supervisory authority, depending on whether their activities are national or international or locally focused. Once established, the founder's ability to change the purpose is limited, so the purpose clause deserves careful thought.

2 Tax exemption

Foundations pursuing public-benefit purposes can apply for exemption from profit and capital taxes. The tax authorities generally require that the purpose serves the general interest, that the activity is unselfish and that the assets are irrevocably dedicated to the purpose. Donations to tax-exempt Swiss organisations may be deductible for donors within the limits set by federal and cantonal law. The requirements are applied by the cantonal authorities, so early discussion of the draft deed with them is advisable.

3 Grant-making in practice

A clear grant-making policy defines priority areas, eligible recipients, application and selection procedures, and how the impact of grants is monitored. The board of the foundation, often including family members and independent experts, decides on grants and must avoid conflicts of interest. The family office can handle administration, due diligence on recipients, accounting and reporting, which allows the board to concentrate on strategy.

4 Cross-border giving

Families with roots in Greater China, Asia, the Middle East or Africa frequently wish to support projects in their home regions. A Swiss foundation can in principle fund activities abroad, provided the purpose and the tax ruling allow it. Grants to foreign recipients call for particular care regarding anti-money laundering, sanctions and anti-terrorism financing checks, as well as documentation showing that funds are used for the intended purpose. Donors resident outside Switzerland should also check whether their own country recognises gifts to a Swiss foundation for tax purposes.

5 Alternatives to a separate foundation

Where the planned giving is modest or the family wishes to test its approach first, an umbrella foundation with named sub-funds may be a simpler starting point. It offers an established governance framework and lower administrative effort, while still allowing a family to direct its support.

6 What pays off in practice

- **A well-considered purpose clause** leaves enough flexibility for future generations.
- **Independent board members** strengthen credibility with authorities and recipients.
- **Robust recipient due diligence** protects the foundation and the family's reputation.

7 How Ressos Legal helps

I advise families on setting up and running charitable foundations in Switzerland and on structuring cross-border grant-making. [Contact me](#) for a first conversation.

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