

Professional directorships in Switzerland

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Every Swiss company limited by shares (AG) and every limited liability company (GmbH) must be able to be represented by at least one person who lives in Switzerland. For a group from Asia, the Middle East or Africa whose owners and managers live abroad, this means finding a Swiss resident director they can trust. I offer to take on this role as a non-executive professional director, and where a company needs ongoing legal support for its board and management, I introduce it to an experienced Swiss team that provides it.

1 Why a Swiss company needs a resident director

The Code of Obligations requires that an AG can be represented by one person resident in Switzerland, who may be a member of the board of directors or a manager (Art. 718 para. 4 CO); the same applies to the GmbH (Art. 814 para. 3 CO). The commercial register will not enter a company that does not meet this requirement, and it will ask for a new signatory if the resident director steps down.

The resident director is more than a formality. Swiss banks expect a signatory they can meet in Switzerland. The tax authorities look at where the company is actually managed, and a board that meets and decides in Switzerland supports the company's Swiss tax residence and its access to double taxation treaties. Counterparties and auditors prefer a board member who knows Swiss law and practice.

2 What the board of directors is responsible for

Swiss law gives the board of directors of an AG a set of duties it cannot delegate: the overall management of the company, its organisation, the financial controls and financial planning, the appointment and supervision of the management, the annual report, and the notification of the court in

case of over-indebtedness (Art. 716a CO). Board members are personally liable for damage they cause by breaching their duties (Art. 754 CO). A professional director therefore takes the role seriously: he reads the papers, asks questions, and signs only what he understands.

3 Serving as your non-executive director

I am a Swiss attorney-at-law based in Zurich, and for almost ten years I served as a director of a commodity trading house in the chemical industry based in Geneva. I offer to serve as a non-executive professional director of Swiss companies and Swiss subsidiaries of foreign groups, in particular:

- as the Swiss resident member of the board required by law, with individual or joint signing authority as the group prefers;
- preparing, attending and minuting board meetings in Switzerland, so that decisions are demonstrably taken here;
- overseeing compliance with Swiss corporate, anti-money laundering and sanctions rules;
- acting as the contact person for Swiss banks, auditors, the commercial register and the authorities.

The day-to-day business stays with your management. My role is supervision, Swiss law and a reliable signature. Before accepting a mandate I carry out the same checks on the group, its owners and its business that a Swiss bank would, and I agree the scope of the mandate, the signing rules, the information I receive and the fees in writing. As a lawyer I am bound by professional secrecy.

4 Legal support for boards and management

A Swiss subsidiary of a foreign group, or a Swiss SME without its own legal department, often needs more than a resident director: ongoing legal and compliance support for its board and management. For these companies I work with an established Swiss team of lawyers, a notary and tax advisers with long experience as board members, and I am happy to introduce clients. Its services include:

- legal support for boards of directors and individual board members on their duties, liability and risk management, including when tax authorities, prosecutors or other parties bring proceedings against the company or its directors;
- an outsourced legal department for companies too small to have their own, available on a subscription basis or as needed;

- legal and compliance advice across the areas that matter to an SME: corporate law including group relations with foreign parent companies, employment law including staff leasing and placement, succession planning, data protection, liability, white-collar criminal law, social security, and global mobility, meaning the relocation of companies and managers to Switzerland;
- preventive compliance checks and awareness training;
- representation before municipal, cantonal and federal authorities, by advisers who have worked in public administration themselves;
- notarial services, commercial register filings, real estate and tax matters;
- guidance for boards and management on the use of artificial intelligence, from identifying opportunities and risks to governance, data protection and implementation.

Members of the team have many years of experience as board members themselves and are available to serve on boards where a company needs further independent directors.

If you are looking for a Swiss director, or for reliable legal support for your board, a short conversation will show which solution fits your company.

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.

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