

Setting up a company in Zug

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Forming a company in Zug is a well-established process, and the authorities are used to dealing with international founders. Formal incorporation is usually the quicker part. Bank accounts, permits and the establishment of real substance generally determine how long the project really takes.

1 Choosing the legal form

Most international investors choose either a company limited by shares (Aktiengesellschaft, AG) or a limited liability company (Gesellschaft mit beschränkter Haftung, GmbH). The AG requires a minimum share capital of CHF 100,000 and the GmbH a minimum capital of CHF 20,000. Since the revision of Swiss company law in 2023, the share capital may also be denominated in a foreign currency that is important for the business, subject to the statutory conditions. A branch of a foreign company is a further option, although it does not create a separate legal entity.

2 Notarial deed and commercial register

The formation of an AG or GmbH requires a public deed executed by a notary. The founders adopt the articles of association, appoint the board or the managing directors and confirm the contribution of capital. Cash contributions are generally paid into a blocked account at a Swiss bank, which releases the funds once the company has been registered. The company acquires legal personality upon entry in the commercial register of the canton of Zug, which is subsequently published in the Swiss Official Gazette of Commerce.

3 A realistic timeline

Once all documents, identifications and the capital are available, the notarial and registration steps can be completed within a short period. In practice, the opening of the capital deposit account is often the step that takes longest, because banks carry out thorough checks on foreign founders and the origin of funds. Founders should allow several weeks for the entire process and more if complex ownership structures are involved.

4 Local representation and substance

Swiss company law requires that a company can be represented by at least one person resident in Switzerland. Beyond this formal requirement, tax authorities, foreign tax administrations and banks increasingly expect real substance: qualified staff, decision-making in Switzerland, proper bookkeeping and genuine business activity. A mere domicile address without activity rarely meets these expectations and may also lead to the company being treated as resident elsewhere.

5 Office space

Office space in the city of Zug and in neighbouring communes is in demand, and rents are high by Swiss standards. Serviced offices offer a flexible start, while a growing team will usually require its own premises. The choice of commune also affects the tax rate.

6 What pays off in practice

- **Prepare the banking file early.** A clear description of the business, ownership and origin of funds shortens the account opening.
- **Appoint a reliable local director.** The resident representative bears legal responsibility and should be carefully chosen.
- **Plan substance before incorporation.** Staff, office and decision-making processes should be defined from the outset.

7 How Ressos Legal helps

I accompany international founders through the formation of companies in Zug, from structuring and articles of association to registration and bank onboarding. [Contact me](#) for a first conversation.

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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