

Company law and the commercial register

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Swiss company law has gradually made room for English. The revision of accounting law that entered into force on 1 January 2013 allows companies to keep their accounts and to prepare their annual reports in English, in addition to the national languages.¹ Board minutes and resolutions can be drafted in English. Many international companies in Zug keep all their internal documents in English. The general meeting can be held in English if the shareholders agree.

The commercial register, however, remains a German-language institution in the canton of Zug. The articles of association and other documents filed with the register are normally in an official language of the canton. The Commercial Register Ordinance allows the register office to require a translation of documents in another language where this is needed for its examination or for inspection by third parties, and some registers accept English documents in certain cases.² The register entry itself, including the company's purpose, is in German. International companies whose articles are drafted in English therefore keep two versions, with the German version filed with the register and usually designated as prevailing.

The company name can be in English. Many Zug companies have English names, which the commercial register accepts if they comply with the rules on company names. The purpose of the company, as entered in the register, must be described in German. For the crypto foundations and holding companies that make up a large part of the register, this means that their activities are described in German terms that are sometimes difficult to reconcile with the English terminology of their industry. The register has developed standard formulations for common activities, such as the holding of participations or the development of blockchain technology.

1 Notes

1. Art. 958d para. 4 OR ("Die Rechnungslegung erfolgt in einer der Landessprachen oder in Englisch"), text on [gesetzestexte.help.ch](https://www.gesetzestexte.help.ch) and [droit-bilingue.ch](https://www.droit-bilingue.ch); introduced by the amendment of the Code of Obligations of 23 December 2011 on accounting law (AS 2012, [eskript.ius.unibas.ch](https://www.eskript.ius.unibas.ch)), in force 1 January 2013 (e.g. Run my Accounts, "Neues Rechnungslegungsgesetz ab 1.1.2013", [runmyaccounts.ch](https://www.runmyaccounts.ch), search result only). The provision predates the company law revision of 2023. ↩
2. Handelsregisterverordnung (HRegV) of 17 October 2007, Art. 20 ("Inhalt, Form und Sprache"), text on [droit-bilingue.ch](https://www.droit-bilingue.ch): if documents are submitted in a language that is not an official language of the canton, the commercial register office may require a translation where this is necessary for the examination or for inspection by third parties; the office may designate the translator, and the translation counts as a supporting document. The practice of the Zug register is not covered by this source. ↩

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