

Practitioner's checklist: a Zug presence for 2035

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

- * *Substance.* * Define the functions that the company will perform in Zug, the people who will perform them and the decisions that will be taken there.
- * *Tax.* * Assess the effective tax rate under the minimum tax rules, the ordinary cantonal rates and the availability of location promotion measures. Obtain rulings where appropriate.
- * *Regulation.* * Identify the licences and registrations required, including under financial market law, anti-money-laundering law and sanctions law.
- * *Compliance.* * Establish compliance programmes for sanctions, anti-money-laundering, anti-corruption and corporate responsibility, proportionate to the company's risks.
- * *Talent.* * Plan the recruitment of staff, including work permits for nationals from outside Europe. Consider schooling, housing and dual-career support for international employees.
- * *Language.* * Organise the company's documentation and its relations with the authorities in German and English, as described in Part J.
- * *Scenarios.* * Stress-test the company's presence in Zug against the four scenarios of Chapter II and identify the indicators to watch.
- * *Community.* * Plan the company's engagement with the local community and its contribution to the canton's development.
- * *Review.* * Schedule regular reviews of the company's presence in Zug in the light of changes in tax, regulation, geopolitics and politics.

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/zug-practitioner-s-checklist-a-zug-presence-for-2035