

Practitioner's checklist: establishing a headquarters in Zug

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The following checklist summarises the principal legal steps for a foreign group that establishes a headquarters in Zug. It is intended as an orientation for the practitioner. Each step requires a review of the specific circumstances.

- Choice of legal form: subsidiary company limited by shares or limited liability company, or branch of the foreign company; share capital in Swiss francs or, where the currency is essential to the business, in a permitted foreign currency.
- Articles of association and formation: public deed of formation, articles of association, organisational regulations of the board, and entry in the commercial register of the canton of Zug.
- Governance: composition of the board, satisfaction of the requirement of a person resident in Switzerland with signatory authority, definition of the non-transferable duties of the board and of the delegation of management.
- Transparency: identification of the beneficial owners, keeping of the share register and the register of beneficial owners, and reporting to the federal transparency register within the applicable deadlines.
- Tax: advance ruling on the tax treatment of the planned activities, transfer pricing documentation, analysis of the application of the global minimum tax to the group, and review of treaty entitlement and substance.
- Staff: employment contracts under Swiss law, applications for work permits for third-country nationals within the cantonal quotas, social security registrations and, for executives moving from abroad, the review of their personal tax position.

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- Premises: lease or acquisition of office space, with review of the Lex Koller where the group is a person abroad and intends to acquire real estate.
- Compliance: sanctions and export control screening, anti-corruption policies, non-financial reporting and supply chain due diligence where the group falls within the thresholds, and, for financial activities, the review of licensing requirements under the financial market laws.
- Data protection: compliance with the revised Federal Act on Data Protection in force since 1 September 2023, in particular for the transfer of personal data to group companies abroad.¹

1 Notes

1. Federal Council, press release "Neues Datenschutzrecht ab 1. September 2023", 31 August 2022, admin.ch: the totally revised Federal Act on Data Protection (DSG), the Data Protection Ordinance and the Ordinance on Data Protection Certification enter into force on 1 September 2023. ↩

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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