

Practitioner's note: monitoring the forces of change

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Advisers who help clients plan their presence in Zug over a horizon of ten years should monitor the forces described in this chapter systematically. A simple framework distinguishes between tax, regulation, geopolitics, markets, technology and society. For each of these fields, the adviser identifies the developments that could affect the client's business in Zug, the indicators that would signal a change and the decisions that the client would need to take in response.

In tax, the key indicators are the implementation of the minimum tax, the design of location promotion measures, the reform of fiscal equalisation and the international debate on the taxation of wealth. In regulation, they include the reform of the Financial Institutions Act, the regulation of the commodity sector and the development of sanctions. In geopolitics, they concern Switzerland's relationship with the European Union and the United States and the conflicts that affect the client's markets. In markets and technology, the adviser watches demand for the client's products and services, together with the adoption of new technologies. In society, the adviser follows the popular initiatives on immigration, corporate responsibility and taxation, which can change the environment within a few years. Without predicting the future, the framework allows the client to react early.

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