

Practitioner's note: reviewing a family's structures after a move to Zug

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The practitioner who advises a family that has moved to Zug, or that plans to do so, should review its structures in light of the following questions. How are the family's trusts and foundations treated for Swiss income, wealth, inheritance and gift tax purposes, and does the settlor or founder retain powers that make them transparent? Does the Swiss recognition of the trusts under the Hague Convention protect the trust assets as intended? Are there mandatory rules of Swiss law, such as forced heirship and matrimonial property, that could affect them? Which law governs the succession of each family member, and should a choice of law be made or revised? What is the matrimonial property regime of the spouses after the move, and should a marriage contract be concluded? Are the family's companies and holding structures adapted to Swiss tax law, including the partial taxation of dividends and the rules on indirect partial liquidation? Is there a plan for the succession of the family business, taking advantage of the increased freedom of disposition under the revised succession law? And are the family's charitable activities organised in a way that allows them to benefit from the Swiss tax exemptions?

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Online version: helveticaregister.com/zug-practitioner-s-note-reviewing-a-family-s-structures-after-a-move-to-zug