

## The plan of the book

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

The book follows an order that is both chronological and thematic. Part A traces the origins of the canton from the medieval town and its rural communes to the first industrial age. Part B examines the tax turn, from the first fiscal incentives of the interwar years to the post-war tax laws, the holding and domicile regimes, the intercantonal fiscal equalisation and the federal tax reform of 2020. Part C describes the headquarters economy and the industrial base that survived and grew beside it. Parts D and E are devoted to the commodity trade: Part D to its history, its actors and its economic weight; Part E to its financing, its risks and the compliance, sanctions and criminal law regimes that govern it. Part F addresses wealth and private clients: family offices, asset managers, trusts and foundations, and the lump-sum taxation of wealthy foreign residents. After Part G has told the story of Crypto Valley, Part H sets out the legal framework that governs crypto-assets and Digital Assets in Switzerland. Part I examines the relations between Zug and the East, meaning Russia, the Commonwealth of Independent States and Central Asia, including the questions raised by the sanctions adopted since 2022. Part J considers English as the working language of the international business community. Part K looks ahead to 2035, with the minimum taxation of large groups, the future of the crypto industry, artificial intelligence, the scarcity of housing and the relations between Switzerland and the European Union. Annexes contain a chronology, a trilingual glossary and a statistical overview.

## *The plan of the book*

The reader who knows the Geneva volume will recognise the architecture. Where Geneva has Calvin, Zug has its tax laws. Where Geneva has the banks of the Protestant refuge, Zug has its holding companies. Both cities have commodity traders. Where Geneva looks to Africa, Zug looks to the East. Where Geneva speaks French, Zug does business in English. The parallels are imperfect by design. The differences between the two cities teach as much about the Swiss model as the similarities.

---

*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-the-plan-of-the-book](https://helveticaregister.com/zug-the-plan-of-the-book)