

The seat and the commercial register

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A company that establishes its headquarters in Zug does so, in legal terms, by fixing its registered seat in a commune of the canton and by entering that seat in the commercial register of the canton of Zug. The registered seat determines the competent commercial register, the place of general jurisdiction for claims against the company, and, together with the place of effective management, the company's tax domicile.¹ A foreign company that wishes to establish a presence in Zug without forming a Swiss subsidiary may register a branch, which is entered in the commercial register and must be represented by at least one person resident in Switzerland.²

The commercial register of the canton of Zug is one of the busiest in the country relative to the size of the canton. It recorded 38,547 companies in 2022, of which 20,537 were companies limited by shares and 12,478 limited liability companies.³ According to Bomio, the register of Zug is the seventh largest in Switzerland, with some 43,000 registered entities in the canton in total.⁴ In 2023, 1,812 new companies were founded in the canton, about 90 per cent of them in the services sector.⁵

The register is public. Every entry is published in the Swiss Official Gazette of Commerce. Through the central business name index, Zefix, the system allows anyone to search the register entries of all cantons. The register shows the company's name, seat, purpose, capital, the members of its board and the persons authorised to sign, with their places of residence and citizenship. Because the register did not show the shareholders of a company limited by shares for many years, the owners of a company in Zug could remain unknown to the public. From 1 October 2026, the new transparency register, described below, will change this position for the authorities, though not for the public.

1 Notes

1. OR, Art. 626 para. 1 no. 1 (SR 220), [swissrights.ch](https://www.swissrights.ch): the articles of association must contain the company name and the seat; ZPO, Art. 10 para. 1 lit. b (SR 272), [swissrights.ch](https://www.swissrights.ch): claims against a legal entity are brought before the court at its seat; DBG, Art. 50 (SR 642.11), [swissrights.ch](https://www.swissrights.ch), and StHG, Art. 20 para. 1 (SR 642.14), [droit-bilingue.ch](https://www.droit-bilingue.ch): legal entities are liable to tax where their seat or their effective management is located. ↩
2. Kanton Zug, Volkswirtschaftsdirektion, Handelsregister- und Konkursamt, "Merkblatt über die Eintragung einer Zweigniederlassung einer ausländischen Rechtseinheit", revision 2023, [zg.ch](https://www.zg.ch): "Die Zweigniederlassung muss mindestens von einer in der Schweiz wohnhaften Person einzeln oder von mehreren in der Schweiz wohnhaften Personen kollektiv vertreten werden", with reference to IPRG, Art. 160 para. 2 (SR 291); OR, Art. 931 para. 2 (SR 220), [swissrights.ch](https://www.swissrights.ch): branches are entered in the commercial register of the place where they are located; HRegV, Art. 113–114 (SR 221.411), [droit-bilingue.ch](https://www.droit-bilingue.ch): supporting documents and content of the entry for branches of legal entities with seat abroad, including the persons authorised to represent the branch. Since the revision of 1 January 2021 the residence requirement rests on Art. 160 para. 2 IPRG; the former Art. 935 para. 2 OR no longer applies. ↩
3. Zuger Kantonalbank, "Der Kanton Zug in Zahlen", edition 2023: 38,547 registered companies in 2022, including 20,537 companies limited by shares and 12,478 limited liability companies. ↩
4. Sichtweisen Schweiz, "Wirtschaftskanton Zug" (Gianni Bomio): approximately 43,000 registered companies; the commercial register of Zug the seventh largest in Switzerland. ↩
5. Kanton Zug, Fachstelle für Statistik, "Industrie und Dienstleistungen": 1,812 new companies founded in 2023, about 90 per cent in services. ↩

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