

Three perspectives

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The book combines three perspectives. The historian's perspective comes first, because Zug's present is less improvised than it appears. The political culture of the small canton, with its federation of town and rural communes, its communal property institutions and its tradition of negotiated compromise, shaped the way it later competed for companies. The experience of foreign money is older than the holding company: for three centuries, the canton's elite lived from mercenary service and from the pensions paid by foreign crowns. The quarrels over the distribution of those pensions anticipate modern debates about the distribution of tax revenue. Industrialisation, which reached Zug in the 1830s, brought the first foreign entrepreneurs and the first multinational enterprise, preparing the town for the arrival of international capital.

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The lawyer's perspective comes second. A business location sells legal certainty, which takes the form of rules: tax statutes and rulings, company law, the commercial register, financial market regulation, anti-money-laundering obligations, sanctions ordinances, the law of foundations and trusts, and the procedures of the courts and authorities. The book sets out these rules as they stand in September 2026, with references to the statutes and to the decisions of the Federal Supreme Court and of the cantonal courts where they matter. The practitioner's perspective comes third. The rules become visible in transactions: the incorporation of a company and the choice of its seat, the substance requirements of a treasury centre, the structuring of a commodity trade and its financing, the licensing of a trading platform for tokens, the relocation of a wealthy family and its lump-sum taxation, the handling of a sanctions exposure or a criminal investigation. Each part of the book turns to the practical questions that arise in such files.

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