

What advisers should tell their clients now

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Advisers who work with clients in Zug face the task of translating the analysis of this book into practical advice. Several messages stand out. Clients should understand that the tax advantage of Zug has changed in nature. For large groups, the minimum tax sets a floor. For smaller companies and individuals, the canton's rates remain among the lowest in Switzerland, but federal and international developments could change the picture. Clients should plan for substance, since a presence without real functions is increasingly difficult to defend before tax authorities and regulators. They should build compliance into their business models from the start, since sanctions, anti-money-laundering and corporate responsibility rules will become stricter.

Clients should also understand the political dimension of their presence in Zug. The canton's model depends on the support of its residents and of the Swiss voters. Clients who engage with the community, respect the local institutions and contribute to the canton's development help to maintain that support. Clients who treat the canton as a mere tax address undermine it. The advisers of Zug have an interest in conveying this message, since their own business depends on the continued success of the canton's model.

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