

The Advantages of Switzerland as a Corporate Location

Swiss Companies – Switzerland is an attractive jurisdiction for companies and a great location for individuals and for the provision of trust services.

By **Christine Breitler**, 15th July 2026

Taxation of Swiss Companies

Why Use Switzerland?

Switzerland is an attractive jurisdiction to start and operate a business, as a location for individuals and for family protection and safety.

- Advantages include:
- Located in the centre of Europe.
- Economic and political stability.
- High regard for personal privacy and confidentiality.
- Most 'innovative' and "competitive" country in the world with various strong industries.
- A well respected jurisdiction with an excellent reputation.

- A high quality and multilingual local workforce.
- Low rates of corporate tax for Swiss companies.
- Premier destination for international investment and asset protection.
- Major commodity trading centre in the world.
- Hub for HNWIs, international families and a wide variety of professionals including: lawyers, family offices, bankers, accountants, insurance companies.

Swiss Company Taxation

Swiss companies have a zero-tax regime for capital gains and dividend income.

Trading companies have always attracted a local canton (region) tax rate.

- Federal tax on net profit is at an effective rate of 7.83%.
- There are no capital taxes at the federal level. Capital tax varies between 0% and 0.2% depending on the Swiss canton that the company is registered in. In Geneva, the capital, the tax rate is 0.0012%. However, in circumstances where there are 'substantial' profits, no capital tax will be due.
- In addition to federal taxes, cantons operate their own tax systems. The effective cantonal and federal corporate income tax rates (CIT) are between 12% and 14%.
- Swiss Holding Companies benefit from a participation exemption and do not pay income tax on profits or capital gains arising from qualifying participations. This means that a pure Holding Company is exempt from Swiss tax.

Swiss Withholding Tax (WHT)

There is no WHT on dividend distributions to shareholders based in Switzerland and/or in the EU (EU Parent/Subsidiary Directive).

If shareholders are domiciled outside Switzerland and outside the EU, and a double tax treaty applies, the final taxation on distributions will generally be between 5% and 15%.

Double Tax Treaties

Switzerland has an extensive double tax treaty network, with access to tax treaties with 100 countries.

About Swiss Companies

Share Capital

- SA: Authorised share capital minimum: CHF 100,000
- SARL: Authorised share capital minimum: CHF 20,000

Shares

- SA: The identity of the shareholders is not publicly available.
- SARL: Participations are registered. The identity of the shareholder is public.

Directors

There must be at least one director. Directors domiciled outside of Switzerland are permitted but, at least one manager signing individually on behalf of the company, must be Swiss domiciled. Corporate directors are not permitted.

The names and domiciles of the directors are public.

Incorporation

Approximately three weeks from receipt of all of the requisite information.

Shareholders Meetings

A meeting of the ordinary shareholders must be held once a year.

Accounting/Audit

Annual accounts are required. An annual audit may be required depending on the turnover of the company.

Annual Return

An annual return is required.

Advice and Additional Information

Dixcart has had an office in Switzerland for over twenty-five years and is well place to provide advice regarding the establishment of companies here. Please contact [Christine Breitler](#) at the Dixcart office in **Switzerland**: advice.switzerland@dixcart.com.