

SWITZERLAND

OPPORTUNITIES FOR
BUSINESSES AND INDIVIDUALS



DIXCART

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Based in the heart of Europe, Switzerland has a long tradition as an internationally respected finance and banking hub. It is renowned as a centre for private wealth.

Located in Geneva, the Dixcart office in Switzerland is proud to have been providing international professional advice for almost thirty years.

We offer expertise in finding solutions for private clients including trust formation and administration, advice on relocating to Switzerland and the advantages this offers, and the incorporation and management of Swiss companies. We also provide guidance and information regarding Swiss Double Taxation Agreements.

OUR OFFICE

Switzerland is a premier jurisdiction for asset protection, corporates and for individuals to move to.

The Dixcart Swiss office opened for business in Switzerland in 1996 and provides services in English, French and Spanish.

Dixcart Switzerland is a member of the Association Romande des Intermédiaires Financiers (ARIF), a Swiss self-regulatory organisation.

The Dixcart Swiss office provides trust expertise through Dixcart Trustees (Switzerland) SA and has been providing trustee services for over fifteen years. We are a member of the Swiss Association of Trust Companies (SATC) and are registered with the “Organisme de Surveillance des Instituts Financiers” (OSIF).

Dixcart Trustees (Switzerland) SA gained a Swiss Trustee licence, in February 2024.

Dixcart Switzerland Sàrl has many years' experience and can offer extensive expertise regarding asset protection, Swiss companies and relocation and residence options.

advice.switzerland@dixcart.com





PRIVATE CLIENT EXPERTISE

We advise on how to structure wealth in Switzerland, the use of Swiss Trustees, Trusts and Private Trust Companies, and matters relating to family governance, donation, and succession.

Switzerland is a very attractive jurisdiction for the coordination of asset protection for a number of reasons, including the stability of this international centre and the highest level of confidentiality that is guaranteed.

The Swiss Parliament has rejected the introduction of trust law into Swiss law. However, Switzerland recognises trust law from countries around the world and such Trusts can be managed by Swiss Trustees. This can provide tax efficiencies, and wealth preservation and confidentiality benefits.

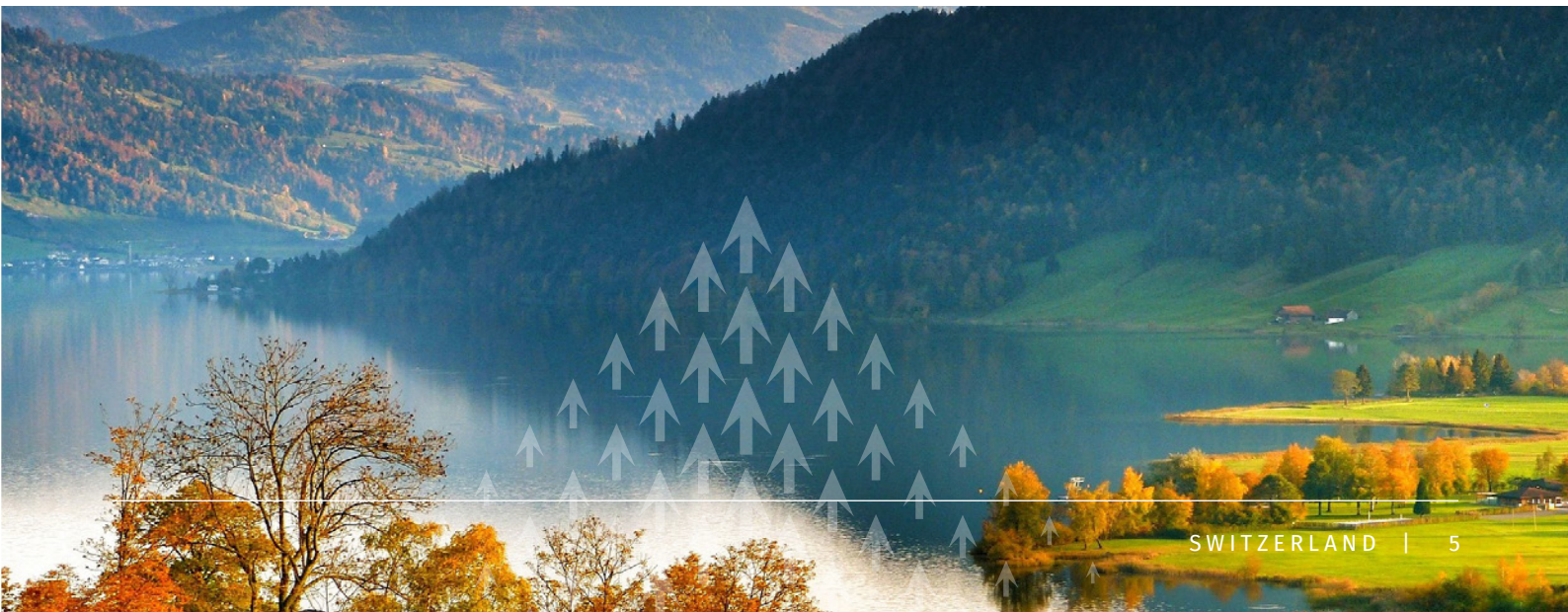
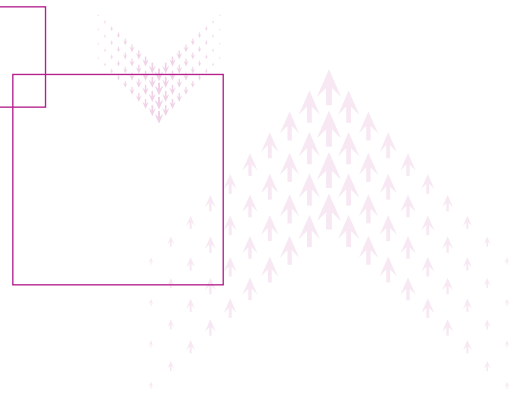
The supervisory and legal landscape for trusts is changing in Switzerland, as reflected in the fact that the Federal Council implemented new Trustee regulations in 2020. Please contact: **advice.switzerland@dixcart.com** for additional information.

WHY USE A SWISS COMPANY AS A TRUSTEE?

A Swiss company can act as trustee or take another role within a family trust, to manage and administer the trust in Switzerland.

Trusts are not subject to taxation in Switzerland, and the Settlor and Beneficiaries are not subject to taxation, as long as they are not resident in Switzerland. The Dixcart office in Switzerland has been providing Swiss Trustee services for many years.

On 26 February 2024, Dixcart Trustees (Switzerland) SA, became a regulated Swiss Trustee, as authorised by FINMA.



CORPORATE FORMATION AND MANAGEMENT

Swiss federal tax on net profit is at an effective rate of 7.83%. In addition to federal taxes, cantons operate their own tax systems. The effective cantonal and federal corporate income tax rates vary between 12% and 15%.

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.

There is no withholding tax on dividend distributions to shareholders based in Switzerland and/or in the EU. 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%.

The Dixcart office in Switzerland offers expertise in relation to Swiss holding companies and Swiss trading companies, with services including corporate structuring and complete management and day to day support for Swiss companies.



SWISS ACCOUNTING SERVICES

We offer the accountancy, payroll, tax, and VAT compliance services you would expect, to compliment the corporate services that we provide. These include; bookkeeping, business advisory services, social security, business support and company secretarial.

IMMIGRATION TO SWITZERLAND: RESIDENCE AND RELOCATION

Many foreigners move to Switzerland for its high quality of life, outdoor lifestyle, excellent working conditions and business opportunities. Switzerland is not part of the EU but one of 27 countries making up the 'Schengen' area.

Dixcart in Switzerland has provided advice to individuals and families for many years, as to the best way to relocate to Switzerland, to meet their particular circumstances. We also offer assistance in applying for residence permits and the 'Lump Sum' system of taxation.

'Lump sum' taxation is a special tax status, available to resident non-Swiss nationals, without gainful employment in Switzerland. The taxpayer's lifestyle expenses are used as a tax base instead of their global income and wealth. This means that it is not necessary to report effective global earnings and assets.

This is a very attractive tax regime and Dixcart Switzerland can provide comprehensive advice as to its benefits, criteria and costs, as well as assisting with the application process.





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This booklet has been prepared by Dixcart for the information of clients and associates. Whilst every care has been taken in its preparation, no responsibility can be accepted for inaccuracies. Readers are also advised that the law and practice may change from time to time.

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