

March 2022

RELOCATION CANTON TICINO, SWITZERLAND (Private and/or Business)

Key points

The good reasons to invest in and/or relocate to Canton Ticino, Switzerland:

- Strategic geographical location (hub of choice for European headquarters)
- Optimal transport connections (by rail, road and air)
- Top quality infrastructure, public services;
- Political and monetary stability (low inflation)
- High level of education
- Highly-skilled, multilingual workforce
- A society based on dialogue and compromise rather than confrontation
- Protection of the private sphere
- Renowned banking sector
- Tax competition is a Swiss principle: the fiscal competition between the cantons assures a moderate taxation both for corporations and ordinarily taxed individuals
- Retired foreign individuals (not pursuing a lucrative activity) may enjoy a territorial tax system based on agreed lump sum taxation of income and wealth
- Certainty of law and the possibility to approach authorities in a friendly and constructive manner
- Tax relief for new companies
- According to the 2019 Global Competitiveness Report of the World Economic Forum, Switzerland stands in the first Top Ten and was the World's most innovative country.

Facts and figures on Switzerland and Canton Ticino

Switzerland ([German: *die Schweiz*](#); [French: *la Suisse*](#); [Italian: *Svizzera*](#); [Romansh: *Svizra*](#)), officially the Swiss Confederation (*Confoederatio Helvetica* in [Latin](#), hence its [ISO](#) country code [CH](#)), is a [federal republic](#) since 1848 (the second oldest after the United States of America), consisting of 26 [cantons](#) and 2,596 communes with [Bern](#) as the seat of the federal government. The country is situated in [Central Europe](#), where it is bordered by [Germany](#) to the North, [France](#) to the West, [Italy](#) to the South, and [Austria](#) and [Liechtenstein](#) to the East.

Switzerland is a nation of consensus, composed of about 8,000,000 inhabitants (of which 25% are foreign nationals) from several different ethnic groups with a variety of languages and religions. It is divided mainly into three linguistic regions: the German part, the French part and the Italian part (including part of Canton Graubünden). The four official languages are German, French, Italian and Romansh (spoken in some parts of Canton Graubünden). German is spoken by about 64% of the people, French by about 20%, Italian 6.5% and Romansh by about 0.5%.

Because of its location (landlocked by France, Germany, Liechtenstein, Austria and Italy), Switzerland has traditionally been and will continue to be at the crossroads of major international trade routes. From Switzerland, you can reach many major European cities in two hours or less.

Canton Ticino

A business-oriented, tax-friendly, safe, and beautiful environment

Canton Ticino, with an area of 2,812 sq.km, or 6.8% of the total area of Switzerland, and a population of 330,000, is the only Swiss canton situated entirely South of the Alps.

With an annual average of more than 2,300 hours of sunshine, Canton Ticino enjoys mild winters and Mediterranean temperatures in the summer, and has the richest vegetation in Switzerland.

The proximity to Italy has defined the special lifestyle of Canton Ticino, offering a wide range of gastronomic and other delights. Milan, where one can enjoy endless shopping, theatre, opera, concerts and other cultural events, is just one hour's drive away.

The airport of Milan Malpensa can be reached within one hour's drive and a regular train service is available to Lugano, whereas Zurich airport can be reached either by car or train in less than 2 hours.

Lugano airport is open for private flights.

The language spoken in Ticino is of course Italian, but a lot of people also speak English, French and German.

The capital of Canton Ticino is Bellinzona, seat of the cantonal government. With its 57,000 inhabitants, Lugano is the largest town in Ticino, the most important place from a financial and economic point of view. In fact, Lugano is the third financial center in Switzerland after Zurich and Geneva and offers interesting shopping opportunities such as the Via Nassa or the nearby Fox Town Shopping Mall in Mendrisio, one of the biggest in Europe.

Another rather important town is Locarno-Ascona, situated in the "Sopraceneri".

This area is well-known for its beautiful landscapes and very sunny and warm climate and is extremely popular amongst foreign nationals. Each year in June, Ascona houses one of the most famous jazz festivals in the world, whereas Locarno is the seat of the International Film Festival that takes place each year in August: www.pardo.ch

Multicultural community and lifestyle

Bellinzona

www.bellinzonaevalli.ch or www.bellinzona.ch

Bellinzona is the capital of Canton Ticino and seat of the Cantonal Government.

The territory of Bellinzona has grown over the centuries around the three characteristic castles of this region, which are part of the UNESCO World Heritage since 2000, developing a multicultural identity thanks to its enviable location, where the roads leading to the St. Gotthard, Lukmanier and San Bernardino cross.

The city constitutes at the same time a passage to Italy coming from the north and the access to the Alps from the south.

Its characteristic corners and squares, its streets, the neoclassical theater and the perfectly restored old houses testify to visitors the history of this city of Lombard culture.

Richly decorated hotels and beautiful churches embellish the many narrow streets.

Nevertheless, the austere charm of this medieval city also conceals the energetic vitality of a modern crossroads dedicated to trade and encounters.

The many boutiques and stores, specialty stores and cafes invite you to stroll and enjoy the relaxed atmosphere.

On Saturdays, the historic city center hosts a large weekly market.

Zurich is reachable by train in 1 hour 37 minutes thanks to the new Alptransit tunnel.

Lugano and its greater area

<https://www.luganoregion.com/en>

Lugano is the commercial business and financial centre of Canton Ticino and offers moreover a good choice of cultural events.

In 2015 the opening of a new cultural centre – the LAC (Lugano Art and Culture) www.luganolac.ch which hosts concerts, stage performances and exhibitions, was celebrated.

The LAC is home to the Art Museum of Italian Switzerland (MASI), Lugano (www.masilugano.ch), which resulted from the union of the Cantonal Art Museum and the Art Museum of the City of Lugano. The activity of MASI takes place in parallel in two locations: the main one is located in the new building of the LAC and the other in the 'Royal Palace', formerly home to the Museo Cantonale d'Arte (Cantonal Art Museum).

The city has every variety of shops and restaurants. There are limitless outdoor activities both on and alongside Lake Lugano, including 40 of Europe's best mountain bike routes. The International Jazz Festival, Blues to Bop and other renowned events attract visitors from all over Europe. As a result, French, German and English are likely to be heard on the streets, in addition to the city's native Italian.

Education, training and research

Franklin University Switzerland

www.fus.edu

The Franklin University Switzerland is accredited in both the United States and by the Swiss university system and provides a four-year liberal arts bachelor degree program as well as master degree course in a multi-cultural, international academic environment.

TASIS The American School in Switzerland

www.tasis.ch

The attractiveness of Ticino and its international exposure is confirmed by the presence of the oldest American boarding school in Europe, TASIS, The American School in Switzerland.

International School of Ticino (Private school 3 to 18/19 years)

www.isticino.com

Scuola Montessori (only recognized Montessori school in Ticino from 3 – 15 years)

www.irmamontessori.ch

University of Lugano and the Academy of Architecture of Mendrisio

www.usi.ch/en

www.arc.usi.ch/en

The University of Lugano (USI) offers a highly innovative research spectrum in an international environment. As such, USI is both rooted in the Swiss university system, as well as linked to numerous international research networks. In September 2021, the new Campus East has been inaugurated in Lugano, offering [Academy of Architecture](#), [Faculty of Communication, Culture and Society](#), [Faculty of Biomedical Sciences](#), [Faculty of Economics](#) and [Faculty of Informatics](#).

Thanks to its unique geographical position, USI has rapidly emerged as an academic bridge between Northern Italy and the rest of Switzerland. It has developed important partnerships with universities and research centers in Europe, the United States, and China.

Also, the Academy of Architecture founded in 1996 by Mario Botta in Mendrisio, 10km from Lugano, is an integral part of USI.

SUPSI: the Swiss University of Applied Sciences in Canton Ticino
www.supsi.ch/home_en.html

The University of Applied Sciences and Arts of Southern Switzerland (SUPSI), in the Lugano region, offers more than 30 Bachelors and Masters courses of study, as well as continuing education programs, and is attended by thousands of professionals. It carries out applied research in numerous key sectors.

Swiss National Supercomputing Centre
www.cscs.ch

Founded in 1991, CSCS, the Swiss National Supercomputing Centre, develops and promotes technical and scientific services for the Swiss research community in the fields of high-performance computing. CSCS enables world-class scientific research by pioneering, operating and supporting leading-edge supercomputing technologies. The center collaborates with domestic and foreign researchers, and carries out its own research in scientific computing. Located at Manno, near Lugano, in the southern, Italian-speaking part of Switzerland, CSCS is an autonomous unit of the [Swiss Federal Institute of Technology in Zurich \(ETH Zurich\)](#)

Foundation Agire
www.agire.ch/en

Established in 2011 as a public-private partnership it fosters the innovation and entrepreneurship in Ticino, leading to an increase in economic competitiveness and the creation of high-skilled jobs.

Institute for research in biomedicine
www.irb.usi.ch

The IRB was founded in 2000 with the goal of advancing the study of human immunology and with particular emphasis on the mechanisms of host defence. Four independent groups set up their labs in Palazzo Fabrizio, at the foot of Castelgrande.

In 2009, the IRB signed a memorandum of understanding with the Polytechnic Institute of Zurich (ETHZ) and in 2010 it was affiliated to the Università della Svizzera italiana (USI). At USI, the IRB contributed to the establishment of the Faculty of Biomedical Sciences and to the creation of the PhD program (doctoral school) in Immunology and Cell Biology. In 2021, the IRB has joined the United World Antiviral Research Network ([UWARN](#)), the organisation that brings together researchers from leading institutions in several countries around the globe to spot and confront emerging pandemic viruses.

Farma Industria Ticino

www.farmaindustriaticino.ch

Farma Industria Ticino (FIT), the association of chemical and pharmaceutical industries in the Swiss canton of Ticino, is a private organization founded in 1980 with the name ATICEF, with headquarters in Lugano.

Cardiocentro Ticino

www.cardiocentro.org/en

Cardiocentro Ticino is currently one of the most outstanding heart center in Switzerland, a state-of-the-art clinic, highly specialized in cardiology, cardiac surgery and cardiac anesthesia. It is an institute associated with the University of Zurich since 2012 and compares favorably with the most prestigious international facilities of a similar nature.

Relocation for individuals

Moving to Canton Ticino ([for details see our article here](#))

UE/EFTA citizens intending to transfer their domicile to Switzerland simply have to give proof that (i) they dispose of an adequate abode in Switzerland and (ii) they have sufficient financial means to maintain themselves and their family (by “sufficient”, is intended an annual net income of ca CHF 60'000 for a married couple). If they are employed, showing the employment agreement is requested.

The migration rules and procedures for **Third State Nationals** however are more restricted and complicated. For detailed information, [please see our article here](#)

The internal procedures for regularizing the individual's administrative and fiscal position are clear, coherent and easy to understand.

Switzerland, in addition to short-term residence/work permits, offers the so-called long-term residence permit, “Permit B” allowing to stay in Switzerland for 5 years. The B permit will be renewed upon request and can be converted into a permanent domicile permit, “Permit C”. Each and any change of address, nationality, change of surname or the move to another Canton or Commune must be communicated to the competent authorities within 14 days.

Acquisition of real estate ([for details please see our article here](#))

Generally speaking, the law restricts the acquisition of real estate in Switzerland by foreign individuals or Swiss-based companies controlled by foreign individuals. As a rule, these categories of persons need an authorization from the competent Cantonal authority.

Responsibility for enforcing the federal law on the acquisition of real estate by foreign individuals (the *Bundesgesetz über den Erwerb von Grundstücken durch Personen im Ausland*, also known as the “Lex Koller”), falls primarily upon the Canton in which the real estate is located. The authority designated by the Canton will decide whether or not a legal transaction requires authorization and is also responsible for granting or refusing that authorization. Authorization is granted only if the conditions set out in the federal law and, if applicable, in cantonal implementation legislation, are met.

It must be stressed that ownership of real estate in Switzerland does not entitle a foreign person to a residence permit.

The following persons do not require authorization to purchase real estate in Switzerland:

- **EU and EFTA citizens:** holders of a B stay permit have the same rights as Swiss citizens resident in the country and therefore they have freedom to buy any property in Switzerland for their personal use as a primary residence, a second home and residential or commercial properties also for investment purposes.
- **Third State Nationals:** holders of a residence permit B having their effective fiscal domicile in Switzerland are allowed to purchase without authorization his/her primary residence exclusively for personal use. The acquisition of an unusual large property as primary home requires a confirmation from the Cantonal authority.
- Third state nationals having their effective fiscal domicile in Switzerland only have freedom to buy and invest in properties once they have obtained the domicile/settlement permit C.
- A second home is only available for acquisition provided the individual with a stay permit B obtains an authorization form the authority.

Authorization to purchase a holiday home (single-family dwelling or serviced flat) may be granted under certain circumstances to foreign individuals. The dwelling must be in a place designated by the Cantonal authorities as a holiday resort. Moreover, every authorization must be deducted from the annual quota assigned to the Cantons by the Confederation for holiday homes and serviced flats.

Real estate that is used for professional, commercial or industrial activities (with the exception of real estate acquired for the building, sale or rental of housing) may be acquired without authorization.

More information can be found on the Federal Department of Justice and Police website: <http://www.ejpd.admin.ch/content/dam/data/wirtschaft/grundstueckerwerb/lex-e.pdf>

Overview of Swiss taxation for individuals ([for details please see our article here](#))

Generally speaking, taxation on income occurs at three levels: federal, Cantonal and municipal (Communal) and is assessed pursuant to the principle of self-declaration.

Wealth taxes are levied at Cantonal and municipal level, not at federal level, and are calculated and charged separately from income tax.

Swiss residents are subject to worldwide taxation on income and wealth with the exception of real estate located outside Switzerland.

As a rule, capital gains are not subject to tax if realized on disposal of private movable assets, so capital gains on securities are for example fully tax exempt.

Natural persons who work as employees (with a B permit) are subject to tax at source, deducted directly by the employer, replacing the direct federal, cantonal and municipal taxes on such salary income. However, each and any other income and each and any wealth element must be declared with an ordinary tax return.

Natural persons without tax residency in Switzerland are subject to a limited tax liability (also at source) based on their economic affiliation, if they generate income in Switzerland. This refers, inter alia, to managers of non-Swiss companies with a branch in Switzerland.

Resident aliens who are not engaged in any gainful activity in Switzerland and who are not Swiss citizens, may be eligible for lump sum taxation based on deemed taxable income, which is a function of the living expenses the taxpayer incurs in Switzerland and worldwide for himself and his family. The tax due is, in principle, the higher of the tax ordinarily due on Swiss sourced income and wealth or the tax due on seven times the rental expense or the deemed rental income. The minimum taxable income has been harmonized all over the Swiss cantons: for 2016, in Canton Ticino it is CHF 400,000 for income taxes and CHF 2 million for wealth tax. This minimum taxable income/wealth is applicable to EU/EFTA citizens. For third country citizens a higher tax base applies.

To avoid or mitigate double taxation in Switzerland and abroad, Switzerland has double- taxation agreements with more than 80 countries.

For a comparison with other cantons please refer to the following link of the Swiss Tax Administration:

[Calculate income tax \(admin.ch\)](#)

Canton Ticino does not impose taxes on donations and succession in direct line.

Reform of the Swiss succession law: in line with the modern family and the business succession needs ([for details please see our article here](#))

The new provisions on inheritance law, which will come into force on 1 January 2023, will increase the possibilities for testators to plan their assets and beneficiaries (who will be able to have a larger share of their estate available than under current law) while retaining scope of the legitimate portion of inheritance under current law and thus protecting the family.

The most important new feature of the reform concerns the reduction of the legal reserves or reserved portions (guaranteed minimum inheritance) of descendants from the current 3/4 to 1/2 of the right of inheritance, and the abolition of the reserved portion of parents. The legal portion of the surviving spouse and registered partner remain unchanged. However, by reducing the legal portion of the other heirs, it is intended to allow the testator to leave a larger share to, for example, a stepson or a cohabiting partner.

Social security system

Switzerland has a close-knit network of different types of social insurance, which offers persons living and working here, and their dependents, a broad protection against risks whose financial consequences could not be covered without insurance.

The Swiss social security system is divided into five areas:

- old-age, survivors' and invalidity insurance (three-pillar system)
- protection against the consequences of illness and accidents
- income compensation allowances in case of military service and maternity
- unemployment insurance
- family allowances.

These different types of insurance offer protection in the form of pensions, unemployment benefits and family allowances, as well as paying for costs incurred through illness and accidents.

The benefits paid out by the different types of social security, are in principle financed by contributions levied on income. For the health insurance, each person insured pays a premium. The Confederation and the Cantons contribute different amounts to the social security fund of the basic pension and invalidity insurance or finance them either in toto (supplementary benefits) or by subsidizing premiums for persons with very low incomes (reduced premiums for health insurance). For more information please visit the website of the Federal Social Insurance Office:

[Overview of social security in Switzerland \(admin.ch\)](#)

Business environment ([for details please see our article here](#))

Lugano, an important financial services center in Switzerland

- About 40 banks operating at the national and international level.
- More than 1000 players in private banking, asset management; portfolio management, tax and legal advice, wealth management, business investment and financing, and logistics.

The financial industry is supported by the Centre for Studies in Banking and Finance, Centro Studi Villa Negroni www.csvn.ch

Regional Headquarters

The main attractions for setting up regional headquarters in Ticino thus consist of corporate tax advantages combined with a well-developed business-friendly infrastructure, central location, quality of life, support by the authorities and a large, well-qualified and motivated human resources pool. These features will be even more relevant in the future, given the trend toward lean headquarters, virtual and distributed organization and value-creation through shared services. Other factors linked to the existence of specific industry clusters make it particularly attractive for business activities linked to

- High-tec and nano technology
- Fashion and luxury goods
- Electronics and electrical engineering
- Design and new materials
- Drugs and life sciences, chemicals
- Trading and distribution across Europe

The International Logistic District

Thanks to its geographical position on one of the major arteries of transportation between Northern and Southern Europe, the Ticino has always had a special interest in logistics. In particular, the Mendrisio area has the highest concentration of enterprises in this sector, with a complete range of services.

In Chiasso, 54 transportation companies with a workforce of over 1,000 people put Canton Ticino in first place on a national level with regard to freight income and in second place in the transportation of goods. The logistics sector is largely responsible for the economic surge of the Ticino within the framework of globalization.

Business start-up and corporate taxation

Establishing a sole proprietorship

The family name must constitute a key component of the sole proprietorship's name (Art. 945 para. 1 CO). Registration of the sole proprietorship in the Commercial Register at the place of business depends on type of business and turnover. Registration is required for a business carried out in a commercial manner with an annual turnover of minimum CHF 100, 000.*

Establishing an SA/AG (corp./plc.)

In principle, the following applies:

- 1 founder (Art. 625 CO)
- At least 1 member of the board of directors or officer domiciled in Switzerland (Art. 718 para. 4 CO)
- Minimum share capital: CHF 100,000.

Establishing a SAGL/GmbH (L.L.C.)

In principle the following applies:

- 1 founder (Art. 775 CO);
- At least 1 manager or officer domiciled in Switzerland (Art. 814 para. 3 CO);
- Minimum share capital: CHF 20,000.-

CO = Swiss Civil Code

Self-employment

As a general rule, EU/EFTA citizens with a B permit (residence permit) and their spouses can become self-employed.

Non-EU/EFTA citizens without a stay or permanent residence permit can only become self-employed if the planned endeavor is economically meaningful and the required financial and operational conditions are met. The application forms and documents (incl. a business plan) are examined by the competent authorities.

A dedicated vehicle for the financial sector: the Swiss-made limited partnership

In order to establish a suitable legal framework for providing risk capital, the Federal Act on Collective Investment Schemes (Collective Investment Schemes Act or CISA) introduced the limited partnership for collective investments (LPCI), which corresponds to the limited liability partnership (LLP) familiar to common law countries.

Managers and investors who want to establish a form of LLP have therefore the option of establishing the company in Switzerland and are no longer forced, as in the past, to set up their company in Luxembourg, Ireland or the Channel Islands (specifically Jersey and Guernsey).

Overview of Swiss Corporate Taxation

Tax resident companies are subject to direct taxation at the federal, Cantonal and municipal level on profits realized:

- Federal rate 8.5%
- Cantonal rate 7.76%
- Municipal rate Cantonal tax multiplier (from 50 to 100%)

According to Ticino's fiscal law, corporate taxes are considered negative income components which are therefore deductible as costs.

At the Cantonal and municipal level, there is also a capital tax equal to 1.5‰ of the equity owned (company's capital + reserves + undistributed profits).

An anticipatory tax of 35% is charged when profits are distributed. The withholding tax is collected at source, levied on income derived from movable property (especially on dividends), on prizes from lotteries and on certain insurance payments.

For non-resident taxpayers, the withholding tax represents a final tax burden. A partial or total refund is granted only if a double-taxation agreement has been concluded between Switzerland and the country of residence of the beneficial owner of the income. In an intercompany relationship between a parent company and its subsidiary company located in Switzerland most of the Treaties provide for a nil Swiss withholding tax on dividend distributions. Outbound payment of royalties are tax exempted.

Following the regulations introduced in Switzerland as of 1 January 2020 regarding tax reform and the OASI (AHV/AVS) Financing, and which have led to the repeal of cantonal tax privileges, the Canton of Ticino has introduced specific tax incentive measures in favour of:

- the economic innovation,
- creation of patents and their exploitation,
- research and development (R&D) activities which represent a new opportunity to strengthen its innovation incentive strategy.

More information can be found in the dedicated article, available at the following link:
[Advantageous Swiss and Canton Ticino business tax reform](#)

Limited partnership for collective investments: fiscal treatment

For Cantonal income tax purpose (but not for 35% Federal withholding tax – anticipatory tax), the limited partnership for collective investments (LPCI) is subject to tax in accordance to the look-through principle (as long as it does not hold real estate located in Switzerland): as a result, income derived from the LPCI is taxed directly in the hands of the investors (limited partners). There is no tax on the distribution of capital gains by the LPCI to Swiss and foreign investors if the investors have held the investment in their private wealth. LPCI has to account separately for income and capital gains due to the fact that dividend and interest income trigger in principle the 35% Swiss anticipatory tax. Refund is available in full for Swiss resident investors whereas a non-resident investor can reclaim the withholding tax in full (or, alternatively, the Federal Tax Administration may not levy any withholding tax at all) if at least 80% of the fund's earnings are foreign-sourced ("Affidavit" procedure). If foreign-sourced earnings amount to less than 80%, a non-resident investor can reclaim Swiss withholding tax on the basis of an applicable double taxation treaty.

If more than 50% of the fund's earnings are interest income, the interest article (*Article 11, OECD Model Tax Convention on Income and on Capital (MTC)*) applies and a full refund of the withholding tax is granted under most Swiss double taxation treaties.

If more than 50% of the fund's earnings are dividend income, the dividend article (*Article 10, MTC*) applies, resulting in a residual tax of 15% under most Swiss double taxation treaties.

The Swiss general partner is in principle ordinarily taxed in accordance to the Cantonal corporate tax rules of his or her place of residence.

Cantonal Incentives

As for entrepreneurial activity, Canton Ticino has developed programs aimed at encouraging and sustaining investments in specialized sectors such as innovative technology.

Completing the business support measures for industrial and craft businesses, as provided for by law to encourage economic innovation, are contributions towards the expenses of participating in specialised fairs of national and international importance. Even in this case, there are grants covering up to 50% of the chargeable expenses, such as the registration at the fair, the rent of the exhibition area, the staging of the event and the cost of renting a stand.

The Law on Economic Innovation (L-inn) and Cantonal tax reform to incentivize and support companies qualified as innovative ones and their investors:

Canton Ticino has prepared a series of concrete measures providing incentives for new industrial initiatives with a high technological value and an innovative nature. The legal basis is laid down by the Law on Economic Innovation (25 June 1997).

Important and advantageous tax measures are in force since start of the years 2018 to provide tax incentives for investors in innovative startups as well as for the transmission of shares and donations to benefit innovative companies.

Canton Ticino Economic Promotion Office (Ufficio per lo sviluppo economico)

Viale Stefano Franscini 17
CH-6501 Bellinzona
Phone: +41 (0)91 814 35 41
Fax: +41 (0)91 814 44 57
Email: dfc-use@ti.com
www.ti.ch/promozione-economica

Impact Hub Ticino

<https://ticino.impacthub.net/en/>

Greater Zurich Area Foundation

[Canton Ticino | Greater Zurich \(greaterzuricharea-stiftung.ch\)](http://Canton Ticino | Greater Zurich (greaterzuricharea-stiftung.ch))

Swiss useful information sources

Swiss information portal
www.ch.ch/en

The Federal Authorities of the Swiss Confederation

Federal Office for Social Insurance

State Secretary for Migration

Federal Office of Public Health

Federal Institute of Intellectual Property

Swiss Federal Tax Administration

[Swiss Financial Market Supervisory Authority](#)

[Federal Customs Administration](#)

[SME portal of SECO](#)

[NEXT business succession platform](#)

[Swiss Research Institute for Small Business and Entrepreneurship, University of St. Gallen](#)

[Federal Office of Justice: Commercial Registry](#)

[State Secretariat Office for Economic Affairs SECO](#)

[Swiss Federal Statistical Office](#)

Business Network

www.swisstrade.com

www.swissfirms.ch/en

[Switzerland economic development and promotion](#)

[Switzerland Global Enterprise \(enabling new business\)](#)

[Swiss Bankers Association](#)

[Swiss Funds and Asset Management Association](#)

[Swiss Fiduciary Association](#)

[Expert Suisse \(the Swiss Expert association for auditing, tax and fiduciary matters\)](#)

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