

enabling new business

 **SWITZERLAND
GLOBAL
ENTERPRISE**

HANDBOOK FOR INVESTORS



OFFICIAL PROGRAM

Switzerland. 
Trade & Investment Promotion.



HANDBOOK FOR INVESTORS



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The 10 Things an Investor Needs to Know

Table of Contents

1. WELCOME TO SWITZERLAND	4
1.1 Switzerland at a Glance	6
1.2 Establishing Business Functions in Switzerland	8
1.3 Why Global Leaders Choose Switzerland	10
2. CHOOSE YOUR LEGAL ENTITY	12
2.1 Legal Entities at a Glance	14
2.2 Set Up Your Legal Entity	16
3. UNDERSTAND THE SWISS TAX SYSTEM	18
3.1 Taxes at a Glance	20
3.2 Corporate Tax	20
3.3 Individual Taxation	24
3.4 Additional Taxes in Switzerland	25
3.5 Double Taxation Treaties	26
4. PROTECT YOUR INTELLECTUAL PROPERTY	27
5. FINANCE YOUR BUSINESS	30
6. RECRUIT TALENT	33
6.1 Labor Law	34
6.2 Labor Cost	37
6.3 Labor Pool	39
7. NAVIGATE THE LEGAL AND REGULATORY ENVIRONMENT	40
7.1 Switzerland - EU-Relations and Market Access	42
8. ESTABLISH A PHYSICAL PRESENCE	44
8.1 Greenfield Investments	46
8.2 Commercial Real Estate Market	47
8.3 Laboratory and R&D Spaces	47
8.4 Infrastructure and Connectivity	49
9. INNOVATION PARK: BECOME PART OF THE INNOVATION ECOSYSTEM	51
10. NEED MORE HELP?	53
ANNEX: ACCELERATORS AND INCUBATORS	58

1

Welcome to Switzerland

Congratulations—you are about to choose Switzerland, one of the world’s most stable and competitive economies, a top destination for foreign direct investment (FDI). With a strong legal framework, business-friendly policies, and a highly skilled workforce, Switzerland offers the ideal environment for your headquarters, R&D center, or digital operations.

Switzerland has what it takes for your business to thrive. Let us guide you through 10 essential steps to ensure a smooth start and get your operations up and running as quickly as possible.

1.1	Switzerland at a Glance	6
1.2	Establishing Business Functions in Switzerland	8
1.3	Why Global Leaders Choose Switzerland	10

1.1 Switzerland at a Glance



- in Global Innovation Index (WIPO, 2024)
- in Talent Competitiveness (INSEAD, 2023)
- number of patent registrations per million inhabitants (EPO, 2024)
- in attracting and retaining international talent worldwide (World Talent Ranking 2023, IMD)
- university in Europe (QS World University Ranking 2024, QS)
- quality of living city ranking for the international workforce (Zurich, Mercer, 2024)



Bern



Capital Bern



~9.05 million (as of 2025)



Swiss Franc (CHF)



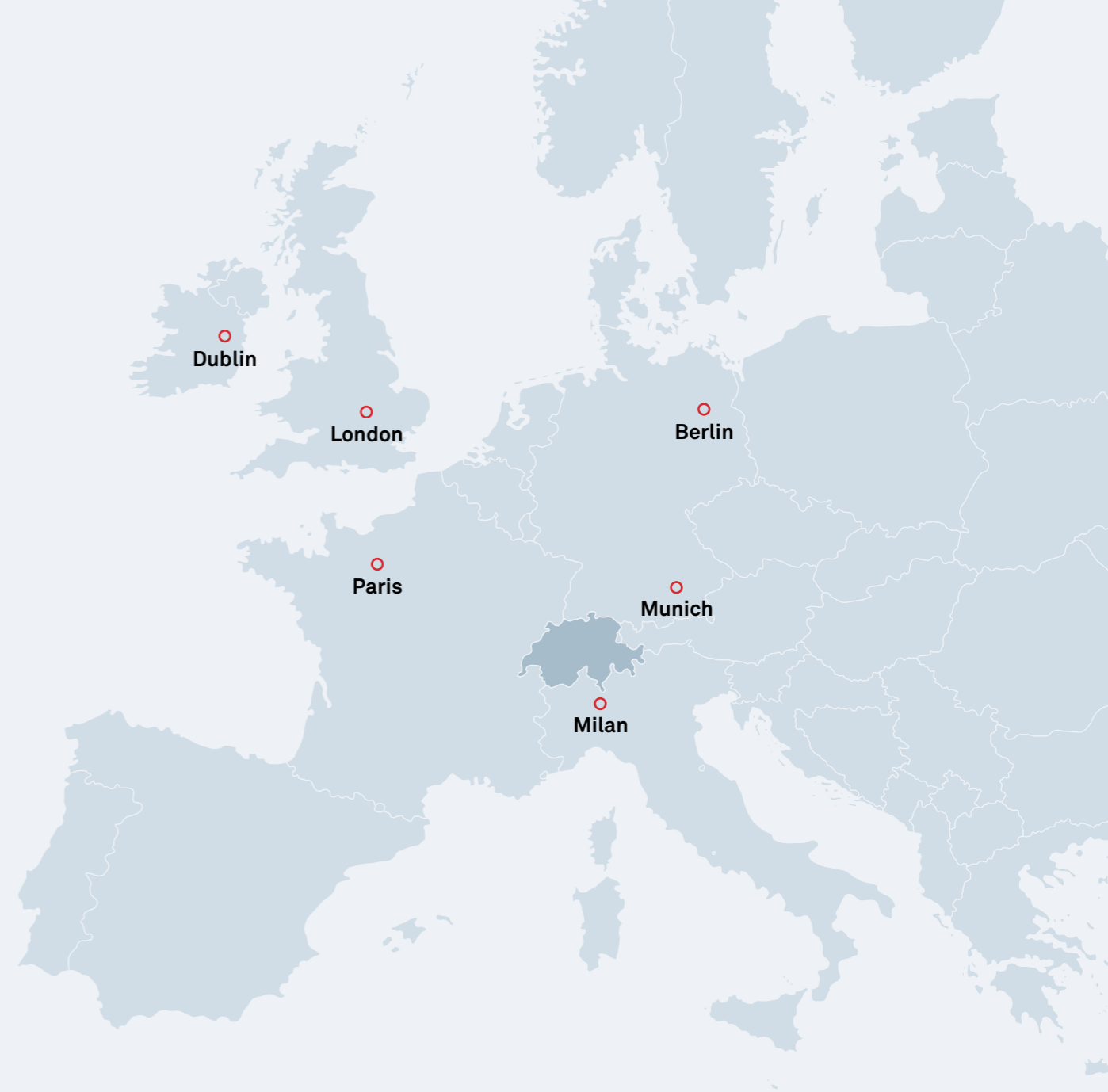
German, French, Italian, Romansh



GDP per Capita ~\$91,000 USD (PPP, 2024 est.)



Over 30 Free Trade Agreements as well as Bilateral Agreements with the EU



Distance to major cities

Berlin	Dublin	London	Milan	Munich	Paris
1h	2h	1.5h	1h	1h	1h

1.2 Establishing Business Functions in Switzerland

Switzerland offers an attractive environment for international companies to establish and scale key business functions. From global headquarters and R&D centers to advanced manufacturing, digital operations, and supply chain hubs, the country combines strategic location, top-tier talent, and regulatory reliability to support long-term growth across industries. The following overview highlights a selection of core functions businesses most commonly set up in Switzerland.



Headquarters: Strategic and Stable

Switzerland offers a reliable base for global and regional headquarters, thanks to its political neutrality, economic stability, and multilingual talent pool. Companies benefit from Switzerland's favorable tax regime, high quality of life, and central access to European markets.



Manufacturing: Precision and Compliance

Switzerland specializes in high-value manufacturing—ideal for medtech, microelectronics, and biopharma. Strict GMP standards, a skilled workforce, and renewable energy infrastructure make it a top location for sustainable production.



Research & Development: Innovation Hub

With over 3% of GDP invested in R&D, Switzerland is home to leading innovation clusters. Companies collaborate with top institutions like ETH Zurich and EPFL, supported by funding programs such as Innosuisse, initiatives like Switzerland Innovation, and R&D tax deductions.



Supply Chain & Market Access

Although Switzerland is not a member of the European Union, it maintains deep economic integration with the EU and beyond. Its extensive network of over 30 free trade agreements and mutual recognition arrangements ensures streamlined cross-border trade, supporting both European and global supply chain efficiency.






Digital Operations: Secure and Scalable

Switzerland is a trusted location for digital centers managing AI, data, and cloud services. Low corporate tax rates and strong IP protection support digital innovation, global IT governance, and data sovereignty.

1.3 Why Global Leaders Choose Switzerland

Switzerland attracts high-value foreign direct investment, particularly from global leaders in technology, life sciences, and advanced production. More than 850 multinational companies have chosen to base their European or global headquarters—or other strategic functions such as IP management, shared services, R&D, and supply chain operations—in Switzerland.

Google

 Functions	R&D
 Location	Zurich
 Overview	Google operates its largest engineering hub outside the U.S. in Zurich, where 5000+ engineers work on global products such as Google Search, Maps, and YouTube infrastructure.

IBM

Functions	R&D (IBM Research Europe)
Location	Zurich
Overview	IBM's Zurich research lab is the European hub for IBM Research in AI, quantum computing, and nanotechnology, collaborating closely with ETH Zurich and other institutions. The lab produced two Nobel Prize-winning breakthroughs: the scanning tunneling microscope (1986) and high-temperature superconductivity (1987).



Biogen

 Functions	International Headquarters, Biopharmaceutical Manufacturing
 Location	Zug, Solothurn
 Overview	Biogen established its international headquarters in Baar, Zug, in 2004. The company now employs over 500 people at the site, managing global operations. Biogen expanded its Swiss footprint with the opening of a state-of-the-art biologics manufacturing facility in Luterbach, designed to support large-scale production of therapies for neurological diseases.

Medtronic

Functions	EMEA Headquarters, Manufacturing, European Training Center, Sales & Customer Support
Location	Vaud, Bern, Schaffhausen
Overview	Medtronic established its EMEA headquarters in Vaud. The site includes Swiss Medtronic Operations, a global center of excellence for the production of cardiac implants. Notably, one in five pacemakers implanted globally is manufactured here in Switzerland. Medtronic's European Training Center trains thousands of healthcare professionals from across Europe.

Yokogawa Innovation

 Functions	R&D (Biotechnology)
 Location	Basel-Landschaft
 Overview	Established in 2020, Yokogawa Innovation serves as the global Center of Excellence for Yokogawa Electric Corporation's bioeconomy initiatives. Located in the Switzerland Innovation Park Basel Area, the subsidiary focuses on biotechnology R&D, particularly in microalgal cell development, metabolic pathway optimization, and bioinformatics.

Ledger

Functions	Enterprise Sales, Institutional Crypto Custody, Business Development
Location	Zurich and Geneva
Overview	Ledger, a French leader in digital asset security, expanded into Switzerland in 2021 to strengthen its institutional presence in the EMEA region. The Swiss offices focus on enterprise solutions. Switzerland's regulatory clarity, crypto-friendly ecosystem, and deep fintech expertise were key factors in Ledger's decision to establish operations in Zurich and Geneva.

2

Choose Your Legal Entity

2.1	Legal Entities at a Glance	14
2.2	Set Up Your Legal Entity	16

Switzerland offers a stable, business-friendly environment with strong legal protections and high economic freedom embedded in its Constitution. As a foreign national or company, you are free to:

- Incorporate a new Swiss legal entity
- Establish a branch office
- Acquire equity stakes in existing Swiss businesses

Corporate Structures: Legal Forms at a Glance

Swiss law distinguishes between incorporated entities and unincorporated forms. Your optimal legal structure for your company depends on factors such as capital requirements, liability exposure, tax treatment, and management autonomy.

Time to Incorporate

Setting up a business in Switzerland is straightforward. An estimate timeframe to incorporate a business in Switzerland is between 3-6 weeks. Most companies become fully operational within 2 to 4 weeks after registering with the Commercial Register. To streamline the process, the federal government offers user-friendly platforms such as:

- EasyGov.swiss
- StartBiz

These tools simplify administrative steps such as name checks, tax registrations, and permits.

Commercial Register and Cost of Incorporation

Establishing a company in Switzerland involves both administrative and professional service expenses. While costs vary depending on the complexity of your setup and the level of legal support required, typical incorporation expenses range between:

- CHF 3,000 to CHF 9,500 (approx. USD 3,300 to USD 10,400)

This includes notarial fees, legal and fiduciary advisory services, translation (if applicable), and government registration charges.

Commercial Register Requirements

Registration with the Swiss Commercial Register is mandatory for incorporated entities (e.g., AG/SA, GmbH/SARL) and provides:

- Legal personality—the company becomes a distinct legal entity with capacity to contract, own assets, and incur liabilities
- Exclusive name protection—your registered business name is protected within Switzerland
- Public legal certainty—key information (e.g., legal form, ownership, directors) is accessible to stakeholders and partners

The official registration fee is approximately:

- CHF 420 (approx. USD 460) for an AG/SA or GmbH/SARL
- CHF 80 (approx. USD 88) for a sole proprietorship

Capital Contribution Tax Relief

Switzerland offers a capital contribution tax exemption on the first CHF 1 million (approx. USD 1.1 million) of paid-in capital during company formation or capital increases. This makes Switzerland a tax-efficient jurisdiction for initial equity financing and corporate restructuring.

2.1 Legal Entities at a Glance

	Sole Proprietorship	General Partnership	Stock Corporation (AG / SA)
Legal Form			
Typical Use Case	Solo entrepreneurs, freelancers, or microbusinesses	Jointly operated small businesses by two or more individuals	Holding companies, large subsidiaries, investor-backed businesses
Legal Personality	No separate legal entity	No separate legal entity	Separate legal entity
Liability	Unlimited personal liability of the owner	Joint and unlimited liability of partners	Limited to paid-in capital
Minimum Capital	None	None	CHF 100,000 (min. CHF 50,000 paid-in)
Commercial Register Entry	Required if revenue > CHF 100,000/year	Mandatory	Mandatory
Formation Requirements	Initiated through the commencement of independent commercial activity with a demonstrable intent to generate sustained profit.	Formed by at least two individuals through a partnership agreement (no specific form required). Becomes legally effective upon entry into the Commercial Register if not yet operational.	Requires public notarization of the deed of incorporation, approval of the company statutes, election of a board of directors, and, unless exempt under Art. 727a II of the Swiss Code of Obligations (CO), appointment of statutory auditors. Legal existence begins with entry in the Commercial Register.
Governance Requirements	Owner-managed	Managed by partners	General Meeting, Board of Directors, Auditor (if required)
Tax Considerations	Taxed as personal income (no separation)	Partners taxed individually on their share	Corporate tax; possible double taxation
Setup Timeline	1–2 weeks	2–3 weeks	3–5 weeks
Estimated Setup Costs	CHF 700 – 1,200	CHF 2,400 – 4,400	From CHF 3,320 (electronic); From CHF 7,420 (traditional)
Advantages	Efficient and cost-effective to establish with minimal regulatory formalities. Grants the owner complete managerial control and avoids corporate-level taxation, simplifying the overall tax structure.	Offers flexibility through contractual autonomy among partners, with minimal formation costs and simplified internal governance—suitable for closely held ventures and professional practices.	Provides a distinct legal personality with clear separation between ownership and management. Enables anonymity of shareholders, facilitates equity financing, and supports scalable growth through structured corporate governance—preferred for international operations and public market access.
Disadvantages	The owner bears unlimited personal liability for business obligations. Absence of legal separation may limit access to external capital and reduce credibility in institutional or large-scale procurement processes.	Partners are jointly and severally liable with their personal assets, exposing them to significant financial risk. Lack of legal personality and public disclosure of partner identities may hinder scalability and external investment.	Incorporation and compliance costs are comparatively high. Potential exposure to economic double taxation (corporate and shareholder levels) and mandatory audits (unless exempt) increase administrative and financial overhead.

	Limited Liability Company (GmbH / Sàrl)	Branch Office	Foundation
Legal Form			
Typical Use Case	SMEs, joint ventures, or family-owned businesses	Swiss extension of a foreign parent company	Non-profit, charitable, cultural or educational missions
Legal Personality	Separate legal entity	Part of foreign legal entity	Separate legal entity
Liability	Limited to paid-in capital; possible statutory additional obligations	Parent company bears full liability	Not applicable (non-commercial purpose)
Minimum Capital	CHF 20,000 (fully paid-in)	No capital required	Typically CHF 50,000+ (endowment)
Commercial Register Entry	Mandatory	Mandatory	Mandatory
Formation Requirements	Requires public notarization of the deed of incorporation, approval of the company statutes, designation of managing bodies, and registration with the Commercial Register. Appointment of auditors is required unless exempt under Art. 727a II of the Swiss Code of Obligations (CO).	Requires registration in the Swiss Commercial Register. Must present authenticated documentation confirming the legal existence of the foreign parent entity and the authority of its Swiss-based representative.	Established through a public deed defining a legally binding and irrevocable purpose. Initial asset contribution (typically CHF 50,000 or more) must be transferred at formation. Entry in the Commercial Register is mandatory.
Governance Requirements	General Assembly, Managing Director(s), Auditor (if required)	Managed by local representative; governed by parent company	Foundation board
Tax Considerations	Corporate tax; possible double taxation	Taxed only on Swiss-sourced income	Tax-exempt if qualifying under public-benefit status
Setup Timeline	2–4 weeks	1–2 weeks	Varies (legal review)
Estimated Setup Costs	From CHF 3,220 (electronic); From CHF 7,420 (traditional)	From CHF 2,000	Varies significantly depending on scope and advisors involved
Advantages	Ensures limited liability protection while requiring lower capital commitments than an AG. Offers a pragmatic governance model and permits full foreign ownership—well-suited for SMEs and investment vehicles	Streamlines market entry by leveraging the legal identity of the foreign parent. No requirement for autonomous capital funding and limited formalities make it an attractive option for operational extensions.	Provides a legally stable and enduring structure for charitable and non-profit objectives. Enables tax-efficient asset structuring and professional oversight via a dedicated governing board.
Disadvantages	Mandatory public disclosure of shareholder identities may deter private investors. While offering limited liability, the structure lacks the prestige and market perception of an AG and may require additional capital contributions under statutory provisions.	Not a separate legal entity from the parent, which remains fully liable for branch obligations. May face regulatory and contractual limitations due to its dependent status under Swiss law.	Primarily suited for non-commercial purposes; inflexible for business operations. Governance modifications are legally constrained, and asset reallocations are subject to complex legal oversight.

2.2 Set Up Your Legal Entity

1 Choose the Appropriate Legal Form

- Sole Proprietorship (Einzelfirma / Raison Individuelle): Suitable for individual entrepreneurs (unlimited personal liability of the owner)
- Limited Liability Company (LLC) (GmbH / Sàrl): A separate legal entity with liability limited to the company's share capital. Suitable for SMEs or co-owned businesses. Minimum share capital: CHF 20,000/USD 22,000. Shareholders' names are public.
- Joint Stock Corporation or Corporation (Ltd) (AG / SA): Liability is limited to the company's share capital. Preferred by larger enterprises and investor-backed companies. Minimum share capital: CHF 100,000/USD 110,000, with at least CHF 50,000/USD 55,000 paid-in. Shareholders can remain anonymous. Share can be traded or listed.
- Branch Office: An extension of a foreign company, not a separate legal entity; the parent company is liable for its obligations.
- Foundation (Stiftung / Fondation): a legally independent entity in which assets are irrevocably dedicated to a specific purpose, managed by a board of trustees, and typically used for charitable, family, or public benefit goals. Minimum initial capital: CHF 50,000. Foundations are subject to supervision by either cantonal or federal authorities, depending on their purpose.
- Association (Vereine / Association): a legal entity formed by at least two individuals or entities who unite for a non-commercial purpose. No minimum capital requirement. Association shall be registered in the commercial register under certain conditions (commercial activity, subject to ordinary audit, or voluntary registration).

2 Check Work + Residency Requirements

- Check work permit requirements for your employees via the State Secretariat for Migration SEM.
- Swiss nationals and most EU/EFTA citizens: Under Switzerland's bilateral agreements with the EU and EFTA, Swiss nationals and most EU/EFTA citizens enjoy simplified access to the Swiss labor market with streamlined work and residency permit procedures.
- Non-EU nationals: must meet economic interest criteria and are subject to federal quotas. Quotas apply collectively to all third-country nationals and are not differentiated by country.
- At least one Swiss-resident director or representative is mandatory for companies (LLC, Ltd), foundations, and associations if they are eligible for entry in the commercial register.
- Secure Name & Domain
- Check name availability via zefix.ch
- Business names must include the legal form (e.g. LLC/GmbH/Sàrl; Ltd/AG/SA, Foundation/Stiftung/Fondation; Association/Vereine/Association)
- Secure your domain name

3 Decide on the Seat

The seat determines the legal domicile of the entity and the competent Commercial Register office, tax authorities, and where applicable, supervisory authority. This determines where the company is legally based and which authorities are responsible.

- Key points to consider:**
- Choose a Canton: Switzerland is divided into 26 Cantons, each with different tax rates, languages (German, French, or Italian), and procedures;
- Swiss address required: you must provide a physical business address in Switzerland or receive domiciliation services from a Swiss-based company;
- Local representative: if your entity is registered in the Commercial Register, at least one person with signatory authority must live in Switzerland;

- Where business is conducted: ideally, choose a seat near your clients, partners, or team, especially if you plan to hire or operate locally;
- Impact on taxes, permits, legal jurisdiction: the seat affects corporate taxes, permits, competent courts and authorities.

4 Prepare Incorporation Documents

- Before registering your company at the competent Commercial Register, you must prepare and formalize the foundational legal documents that define your corporate structure and governance framework:
- Articles of Association (AoA);
- Incorporation documentation;
- Public deed of incorporation (via notary) required for companies and foundations;
- Shareholders' agreements (optional but recommended) for companies;
- Organizational regulations.

5 Open a Business Bank Account

- Open a capital payment account with a Swiss bank to deposit the statutory share capital required for incorporation.
- CHF 20,000/USD 22,000 for a LLC/GmbH/Sàrl or CHF 50,000/USD 55,000 for a Ltd/AG/SA or the initial capital for a foundation.
- Obtain confirmation of capital payment from the bank to submit with the Commercial Register application.
- For your corporate banking needs, register with the commercial register.
- Prepare documents (ID, legalized signatures, powers of attorney (if applicable), and incorporation documents);
- Incorporation documents shall be submitted in original form, typically with handwritten signatures;
- File the registration application with the competent cantonal Commercial Register office;
- If the incorporation is executed before a Swiss notary, the notary will usually handle the registration process directly. Lawyers may also submit the application on your behalf.

- Official fees: LLC/GmbH/Sàrl/Ltd/AG/SA: CHF 420; Sole Proprietorships/Raison individuelle: CHF 80; Association/Vereine: CHF 280; Foundation/ Stiftung/ Fondation: 210 CHF
- Processing time: varies by canton. Allow at least 10 working days for completion.
- Some entities (commercial entities, foundations) only acquire legal personality when registered at the Commercial Register.
- After registration, you will receive the Unique Enterprise Identification Number (UID) for your legal entity, and you should be able to view the extract of the Commercial Register and in the applicable cantonal registry.

6 Register for VAT (if applicable)

- Mandatory if your business generates annual turnover of at least CHF 100,000/USD 110,000 from taxable supplies within Switzerland.
- Apply through estv.admin.ch
- Choose reporting method: net tax rate vs effective accounting

7 Register with Social Security and Insurance Institutions

- To ensure compliance with Swiss social security legislation, newly incorporated entities must register with the relevant compensation and insurance funds:
- Company Insurances
- Civil liability insurance
- Property insurance.
- Sole Proprietorships
- Must enroll with a cantonal compensation office for contributions to the Swiss old-age and survivors' insurance (AHV/AVS), disability insurance (IV/AI), and income compensation (EO/APG).
- Limited Liability Company (GmbH) and Stock Corporation (AG)
- As employers, GmbHs and AGs are legally obligated to register for and contribute to the following:
 - AHV/AVS – Old-age and survivors' insurance
 - IV/AI – Disability insurance
 - EO/APG – Loss of earnings compensation (e.g., for maternity or military service)
 - ALV/AC – Unemployment insurance
 - BVG/LPP – Occupational pension scheme (mandatory for employees earning over CHF 22,680/year)
 - SUVA or private insurer – Occupational and non-occupational (voluntary) accident insurance

8 Commence Operations and Ensure Ongoing Compliance

- Maintain financial accounting in accordance with the Swiss Code of Obligations (SCO); appointing a professional accountant is recommended;
- Ensure proper retention of original receipts, contracts and financial documents for audit and legal purposes;
- Comply with audit requirement for annual accounts;
- An ordinary audit is mandatory if, for two consecutive years, the company exceeds two of the following thresholds:
 - CHF 20 million balance sheet total;
 - CHF 40 million revenue; or
 - 250 full-time employees;or if the company is publicly traded, required to prepare consolidated accounts, or if shareholders holding at least 10% of shares request it.
- If the company does not meet the thresholds or requirements for an ordinary audit, a limited audit must be performed by an external auditor, unless all shareholders agree in writing to waive it, and the company has 10 or fewer full-time employees.
- Maintain and regularly update the shareholder register, and where applicable, the audit and compliance declarations.
- Ensure ongoing compliance with governance obligations, including the holding of general meetings and executive or board meetings, at least as required by the Articles of Association or other governing documents.

9 Secure Intellectual Property (IP)

- Register your trademark (e.g. company name, logo) with the Swiss Federal Institute of Intellectual Property (IPI) to secure brand protection in Switzerland.
- Consider international trademark protection (EUIPO/WIPO) if your business will operate abroad.
- Ensure that any IP created before or during incorporation (e.g. software, branding, product design) is clearly assigned in writing to the company.
- Use confidentiality agreements (NDAs) when discussing sensitive business information with partners, contractors, or potential investors.
- Protect addition IP (e.g. designs, patents, copyrights (in the US)) depending on your sector.

10 Draft Key Contracts

- Prepare essential legal agreements to govern relationships with founders, employees, contractors, clients, and investors.
- Key contracts include:
- Founders' or shareholders' agreement: defines governance, shareholding, decision-making, and exit terms;
- Employment and contractor agreements: with clear IP, confidentiality, and termination clauses;
- Terms of use and privacy policy: if operating an online platform;
- Commercial agreements: e.g. licensing, service, distribution contracts;
- Investor documentation: e.g. investment term sheets, subscription agreements, convertible loan agreements, and cap tables;
 - Ensure contracts address IP ownership, confidentiality, vesting, exit rights, and dispute resolution mechanisms;
 - Legal advice is strongly recommended when preparing investor-related documents or negotiating funding terms.

The process from incorporation to operational readiness typically takes 4 to 6 weeks, provided that all documents are complete and approvals are granted without delay. For companies operating in regulated sectors (such as finance or healthcare), or where immigration formalities are required, a timeline of up to 3 months is more realistic.

3

Understand the Swiss Tax System

3.1	Taxes at a Glance	20
3.2	Corporate Tax	20
3.3	Individual Taxation	24
3.4	Additional Taxes in Switzerland	25
3.5	Double Taxation Treaties	26

Switzerland's federalist tax structure comprises three levels: federal, cantonal, and municipal. This decentralized approach fosters healthy tax competition, resulting in attractive effective tax rates for corporations and individuals. Despite regional variations, the tax compliance process is streamlined, with standardized procedures across cantons. Taxes are filed at a canton level with the cantonal tax authorities.

Notably, Switzerland offers binding advance tax rulings, providing legal certainty on the tax treatment of specific transactions or structures. The Swiss tax authorities are recognized for their constructive and pragmatic approach, fostering a cooperative relationship with taxpayers, viewing companies as partners or clients, and are open to dialogue, working collaboratively to find balanced, compliant, and forward-looking tax solutions.

A corporate income tax rate of 8.5% at the federal level (flat rate), combined with cantonal and municipal taxes, leads to a total effective corporate tax burden of approximately 12–21%, depending on the location. Special incentives, including partial or full tax exemptions, are available for companies creating jobs through investment projects in certain regions.

In line with international tax reforms, Switzerland implemented the OECD/G20 minimum tax rate of 15% for large multinational enterprises with annual revenues exceeding EUR 750 million, effective from January 1, 2024.

For individuals, moderate taxes, coupled with the pragmatic relationship between taxpayers and authorities, enhance Switzerland's appeal. High-skilled workers benefit from attractive tax structures, and international agreements prevent double taxation with key trading partners, including the U.S., UK, Germany, and China.

The Swiss tax system offers:

- Competitive corporate income tax rates
- Low personal income taxes
- Efficient tax administration with standardized procedures
- Low administrative burden for tax compliance
- A cooperative tax authority culture, emphasizing transparency and partnership
- Binding advance tax rulings for legal certainty
- Tax regimes like Patent Box and R&D Super Deduction
- Tax holidays in certain cantons
- No CFC rules
- Alignment with global standards, including OECD BEPS 2.0 and 15% minimum tax under Pillar 2 for companies meeting the threshold

Sources and more information

Corporate Tax in Switzerland
taxsummaries.pwc.com/switzerland

3.1 Taxes at a Glance

Corporate Income Tax 8.5% Federal Rate (effective ≈ 7.83% on profit after tax) ~11% FROM ~21% TO Combined cantonal, communal and federal rates. Vary by canton/municipality.	Personal Income Tax 11.5% progressive, maximum on income exceeding CHF 755,200 ~22% FROM 45% TO Cantonal and Communal Rate depending on place of residence	Withholding Tax 35% VAT 8.1% Standard Rate	IP Box and R&D Super Deduction No CFC Rule Tax Holiday Available Advance Tax Ruling Available
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Capital Tax

Capital tax is levied only at the cantonal and municipal levels, based on a company's net equity, including reserves and reclassified debt. Rates range from 0.001% to 0.5%, with some cantons offering credits against corporate income tax or reductions for qualifying shareholdings, patents, and intercompany loans.

consistent with regional economic objectives and the canton must ensure any repayment in the event of misuse. The tax relief is limited to a maximum fixed amount per newly created job (CHF 95,000; approx. USD 116,000) or restructured job (CHF 47,500; approx. USD 57,900) per year. The tax relief on federal level must not exceed the relief on cantonal level.

Tax Relief

Federal Level: Tax reliefs are available for up to ten years in economically weaker regions if an industrial or production-related service company creates new jobs or substantially restructures existing ones and under the condition that the respective canton grants a tax relief as well. Furthermore, the project must be

Cantonal and Municipal Levels: Tax holidays, including partial or full exemptions for up to ten years, may be granted for creating new jobs or significant expansions. Conditions and practices vary by canton, with a general requirement to generate at least 20-30 new jobs.

3.2 Corporate Tax

Corporate Income Tax – Federal Level

At the federal level, corporate income tax is levied at a flat rate of 8.5% on profit after tax for corporations and cooperatives. Associations, foundations, and investment trusts face a lower flat rate of 4.25%. No capital tax is imposed at the federal level.

- **Taxable Entities:** Entities with a registered office or place of effective management in Switzerland, such as stock corporations, limited liability companies, and cooperatives, are considered residents for tax purposes. Partnerships are transparent for tax purposes, with taxation at the partner level.
- **Taxable Profit:** Resident companies are taxed on their worldwide income, excluding income from foreign permanent establishments or real estate. Non-resident companies are taxed only on Swiss-sourced income. Losses can be carried forward for up to seven years.
- **Thin Capitalization Rules:** Safe harbor guidelines dictate maximum allowable related-party debt, with excess amounts reclassified as equity for tax purposes. Excessive interest paid on such debt is added back to taxable profit and treated as a hidden dividend, subject to withholding tax.

- **Group Taxation and Reorganizations:** Switzerland applies separate entity taxation for income tax, with no plans to adopt group taxation. Tax-neutral reorganizations are possible if assets and liabilities are transferred at tax book values, and tax obligations in Switzerland are maintained.

Corporate Income Tax – Cantonal and Municipal Levels

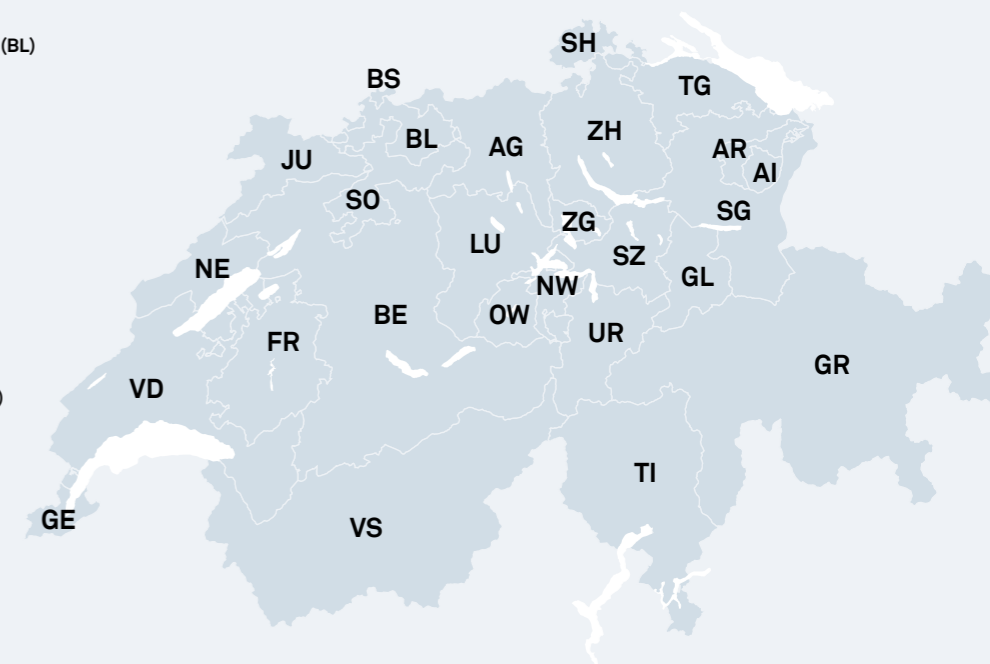
Cantonal and municipal tax rules align broadly with federal regulations but vary by region. Combined effective tax rates, including federal, cantonal, and municipal levels, range between 11% and 21% depending on the location.

- **Special Tax Regimes:** While federal laws do not offer special tax regimes, cantons provide options such as relief for R&D activities and reduced rates for qualifying patents.
- **Patent Box:** Up to 90% exemption on income from qualifying IP
- **R&D Super Deductions:** Up to 50% additional deduction on qualifying Swiss-based R&D expenses
- **Notional Interest Deduction (NID):** Available in Zurich for excess equity

Corporate tax rates in the cantons

Ordinary corporate tax rates (combined cantonal, communal and federal rate) applicable in each Swiss canton, based on standard rates without factoring in any additional deductions or special regimes.

- 15.03% Aargau (AG)
- 12.66% Appenzell-Innerrhoden (AI)
- 13.04% Appenzell-Ausserrhoden (AR)
- 20.54% Bern (BE)
- 13.45% Basel-Landschaft (BL)
- 13.04% Basel-Stadt (BS)
- 14.12% Fribourg (FR)
- 14.70% Geneva (GE)
- 12.32% Glarus (GL)
- 14.77% Grisons (GR)
- 16.00% Jura (JU)
- 11.91% Lucerne (LU)
- 14.89% Neuchâtel (NE)
- 11.97% Nidwalden (NW)
- 12.74% Obwalden (OW)
- 14.29% St. Gallen (SG)
- 15.08% Schaffhausen (SH)
- 15.29% Solothurn (SO)
- 13.45% Schwyz (SZ)
- 13.21% Thurgau (TG)
- 16.05% Ticino (TI)
- 12.64% Uri (UR)
- 14.72% Vaudois (VD)
- 17.12% Valais (VS)
- 11.85% Zug (ZG)
- 19.61% Zurich (ZH)



Value Added Tax (VAT)

Switzerland's Value Added Tax (VAT) system aligns with the EU's VAT Directive, making it a multi-stage, non-cumulative tax applied at the federal level on most goods and services. The system ensures deduction of input VAT, meaning only the value added is taxed at each stage of production and distribution. VAT liability arises from the supplier of goods or services, with payment made by the recipient.

Entities liable for VAT include individuals, companies, partnerships, and institutions engaged in independent, ongoing commercial activities generating revenue.

VAT Registration and Obligations

- VAT registration is mandatory if global taxable turnover exceeds CHF 100,000 (approx. USD 122,000) annually.
- Businesses below the threshold may voluntarily register to recover input VAT.
- Small businesses with turnover below CHF 5.024 million (approx. USD 6.1 million) and VAT liability below CHF 108,000 (approx. USD 131,600), using the reduced VAT rate assigned for their activity may opt for simplified VAT reporting with reduced rates and biannual filings.
- Domestic establishments of foreign corporations and their foreign headquarters (and vice versa) are treated as separate taxable entities. Service provisions between them may trigger an obligation to VAT register.
- Foreign businesses generating at least CHF 100,000 (approx. USD 122,000) annually in taxable turnover globally and taxable turnover in Switzerland (no threshold) must register for VAT. Exemptions apply for certain services and goods such as energy supplies.
- In particular, foreign suppliers of telecommunications or electronic services (with global revenues exceeding CHF 100,000 (approx. USD 122,000)) provided to non-VAT registered clients in Switzerland are required to register for and charge Swiss VAT.
- Foreign mail-order sellers shipping into Switzerland exceeding CHF 100,000 (approx. USD 122,000) in annual sales for low value consignments are deemed domestic suppliers and must register for VAT.
- Non-taxable entities and individuals in Switzerland that receive taxable services from abroad exceeding CHF 10,000 (approx. USD 12,200) per year are required to pay acquisition tax.
- Registered entities are assigned a VAT number (e.g., CHE123.456.789 MWST) which is based on their UID number plus the suffix MWST, TVA or IVA (depending on the language region they are based in).

Scope of Taxable Supplies

- Domestic supplies of goods and services
- Imports of goods
- Services received from non-resident providers

Exclusions and Exemptions

Swiss VAT law differentiates between VAT-exempt revenue with and without credit:

- VAT-exempt revenue without credit: Activities such as healthcare, education, culture, and financial services are not subject to VAT but do not allow input VAT deductions, though voluntary taxation is possible in most cases (except for financial and residential real estate services).
- VAT-exempt revenue with credit: Exports and some services are zero-rated and allow input VAT deductions
- Turnover abroad allows for input VAT deduction, except VAT-exempt revenue without credit for which no voluntary taxation is possible.

If no VAT is charged, documentation such as invoices and customs certificates are required to substantiate VAT exemptions or foreign place of supply.

VAT Rates

- Standard rate: 8.1% (most goods and services)
- Reduced rate: 2.6% (e.g., foodstuffs, books, medicines)
- Special rate: 3.8% (hotel accommodation)

VAT is calculated on the gross remuneration for taxable supplies. Registered entities can deduct VAT input on business expenses from their output VAT liability.

Foreign Businesses and VAT Recovery

- Non-resident companies with taxable activities must register for VAT in order to recover input VAT.
- VAT refunds are available to non-resident businesses without taxable Swiss activities. They can claim a refund for Swiss VAT, provided their home country offers reciprocal treatment.

Input VAT Deductions

Businesses can deduct input VAT on purchases from their VAT liability unless they engage in VAT-exempt without credit activities. For export-oriented businesses, input VAT on goods and services used in international transactions is deductible.

No Controlled Foreign Corporation (CFC) Rules in Switzerland

Unlike many jurisdictions, Switzerland does not impose immediate taxation on undistributed profits of foreign subsidiaries controlled by Swiss parent companies making it an attractive jurisdiction for holding companies and regional headquarters. Swiss tax law focuses on the source principle and territorial taxation, meaning that:

- Profits earned by foreign subsidiaries are only taxed when repatriated (e.g., through dividends).
- Swiss resident companies can benefit from the participation exemption on qualifying dividends and capital gains, significantly reducing Swiss tax exposure on foreign profits.

However, multinational groups must plan carefully to ensure compliance with CFC regimes in their home or operating countries:

- Other jurisdictions' CFC rules (e.g., in the U.S., Germany, or the UK) may apply to their Swiss entities' foreign subsidiaries.
- Effective substance requirements and transfer pricing compliance in foreign structures are essential to avoid foreign CFC exposure.

Transfer Pricing Rules

Switzerland follows the arm's-length principle, requiring that transactions between related entities reflect terms equivalent to those agreed between independent third parties. Although Switzerland does not have dedicated transfer pricing legislation, it applies the OECD Transfer Pricing Guidelines as the authoritative standard for assessing intercompany pricing. While there are generally no formal documentation requirements, Swiss tax authorities expect companies to maintain sufficient supporting records to substantiate the commercial rationale and pricing of related-party transactions. Maintaining clear documentation is strongly recommended to mitigate audit risk and support the arm's-length nature of intra-group dealings.

Multinational enterprise groups with a parent company resident in Switzerland and a turnover of more than CHF 900 million (approx. USD 1,100 million) are required to file a country-by-country report with the Federal Tax Administration (FTA). The FTA automatically forwards the country-by-country reports to the tax authorities of the partner countries and makes them available to the tax authorities of the cantons in which entities belonging to the same multinational enterprise group are resident.

Base Erosion and Profit Shifting - BEPS 2.0

Switzerland has adopted international standards related to Base Erosion and Profit Shifting (BEPS), including Country-by-Country Reporting (CbCR) and the Pillar Two global minimum tax for MNEs.

- Pillar 1: This pillar focuses on reallocating taxation rights to market jurisdictions for multinational enterprises (MNEs) with annual revenues exceeding €20 billion and profit margins over 10%.
- Pillar 2: This pillar introduces a global minimum tax rate of 15% for MNEs with consolidated revenues of at least €750 million.

Implementation in Switzerland

- Qualified Domestic Minimum Top-up Tax (QDMTT): Effective from January 1, 2024, Switzerland has enacted the QDMTT to ensure that profits generated domestically by in-scope MNEs are taxed at a minimum effective rate of 15%. This measure aims to prevent profit shifting and base erosion.
- Income Inclusion Rule (IIR): Initially postponed, the Swiss Federal Council has decided to implement the IIR starting January 1, 2025. This rule allows Switzerland to tax the undertaxed profits of foreign subsidiaries of Swiss-headquartered MNEs, ensuring that such profits are subject to the minimum tax rate.
- Undertaxed Profits Rule (UTPR): The application of the UTPR has been delayed indefinitely. The Federal Council will continue to monitor international developments before determining its implementation timeline.

Sources and more information

Federal Tax Administration: Transfer pricing

State Secretariat for International Finance: Company Taxation /BEPS

3.3 Individual Taxation

Switzerland offers a transparent and efficient individual tax system that combines federal, cantonal, and municipal taxation, resulting in varying effective tax rates depending on the place of residence. Non-residents are taxed only on income derived from Swiss sources.

For companies expanding into Switzerland, understanding the personal tax landscape is essential to structuring competitive compensation packages, managing expatriate assignments, and ensuring compliance with local reporting and withholding obligations.

Tax Residency

An individual becomes tax resident if he/she works in Switzerland for 30 days or more or resides for 90 days or longer without gainful activity.

Partnerships are fiscally transparent: income is taxed at the partner level. Family taxation rules apply, combining spousal income; this also includes registered partnerships.

Non-residents are only taxed on Swiss-sourced income, such as from local real estate or business activity.

Tax assessments are carried out by cantonal authorities, with some municipalities also involved for cantonal and communal taxes.

Taxable Income

Swiss residents are taxed on worldwide income, excluding income from foreign businesses (e.g. partnerships etc., provided these places have a certain degree of substance qualifying for a permanent establishment), permanent establishments, and real estate, which are exempt but considered for determining the tax rate (exemption with progression). Taxable income includes:

- Employment and self-employment income,
- Income from movable assets (interest, dividends, etc.),
- Income from immovable assets (rental income and imputed rental value of owner-occupied property),
- Income from public and private pension plans and annuities,
- Other income such as lottery wins (if more than CHF 1 million; approx. USD 1.2 million), compensation payments, etc.

Exempt income includes inheritance, gifts, subsidies, and matrimonial property rights, although such income may be subject to other taxes, like gift or inheritance tax.

Tax Rates and Progressivity

Tax rates are typically progressive:

- Federal level: Maximum rate of 11.5%.
- Cantonal/communal headline tax rates: Vary widely, ranging from 8% to 34%.
- Special tax rates apply to married couples and families.
- Privileged tax rates apply for Lump sum pay-out of pensions and pillar 3a plans.
- Dividends in case of a qualified participation (at least 10%) benefit from a deduction of 30% on the federal level; similar deductions on cantonal level.

Deductions

Taxpayers can deduct:

- Work-related expenses such as commuting and meals,
- Social insurance and occupational pension contributions,
- Voluntary contributions to restricted pensions (e.g. Pillar 3a)
- Additional deductions for dependents, married couples, and asset management costs.
- Debt interest is fully deductible for business activities but limited for private debts to investment income plus CHF 50,000 (approx. USD 61,000) for individuals.
- Property maintenance costs are deductible either on an effective or flat-rate basis.

Capital Gains and Losses

Private capital gains, such as those derived from the sale of shares held as personal assets, are generally exempt from income taxation in Switzerland.

Capital gains realized in the course of a business activity, or by legal entities, are treated as ordinary taxable income and subject to corporate or personal income tax accordingly.

Business losses may be deducted from taxable income and carried forward for up to seven years, allowing companies or self-employed individuals to offset future profits.

Repayment of Capital Contributions

Repayments of qualifying capital contributions are tax-free and not subject to withholding tax.

Withholding Tax

A federal withholding tax is levied on:

- Dividends from Swiss companies,
- Income from Swiss bonds,
- Certain distributions from investment funds, and
- Insurance benefits or gambling profits.

The standard withholding tax rate is 35% for dividends, bond income, and interest. Interest from ordinary company loans and qualifying royalties, licenses, and services is generally exempt.

Swiss-resident individuals can reclaim this tax through their annual return. Non-residents may claim full or partial refunds under double taxation agreements (DTAs).

Switzerland has over 100 double taxation agreements (DTAs), typically reducing withholding tax rates to:

- 0-10% on dividends for corporate shareholders
- 15% for portfolio investors
- 0-10% on interest income

EU Agreements and the AIA (Automatic Exchange of Information) enable cross-border exemptions and ensure transparency in income reporting.

3.4 Additional Taxes in Switzerland

Beyond income and corporate taxation, Switzerland imposes several supplementary taxes that may affect businesses, private wealth holders, expatriates, and cross-border employees. These levies vary by canton and are particularly relevant when structuring real estate transactions, onboarding foreign talent, or establishing holding and investment structures.

Stamp Taxes

Switzerland levies stamp taxes on following legal transactions:

Issuance Stamp Tax (Capital Duty): A 1% tax is levied on the issuance or increase of equity in Swiss companies. The first CHF 1 million (approx. USD 1.2 million) of paid-in capital is exempt. Contributions that do not lead to a share capital increase are also taxed, unless a reorganization exemption applies.

Securities Transfer Stamp Tax: This applies to Swiss and foreign securities transactions involving a Swiss securities dealer (banks, similar institutions, or companies holding taxable securities exceeding CHF 10 million (approx. USD 12.2 million)). The tax rate is 0.15% for Swiss-issued securities and 0.3% for foreign-issued securities.

Real Estate-Related Taxes

Capital Gains Tax on Real Estate: Cantonal-level taxes apply to capital gains from real estate when the gains relate to personal assets. Gains related to business assets or legal entity assets are subject to corporate income tax or a special cantonal real estate gains tax. On federal level, capital gains from personal real estate assets are not taxable, while gains from business assets are taxed as ordinary income.

Property transfer tax: Some cantons levy a property transfer tax (1%-3%) on real estate transfers, assessed on the purchase price or taxable value. This is typically paid by the buyer. No federal property transfer tax exists.

Property tax: Approximately half the cantons levy this tax on the market or taxable value of real estate, assessed at 0.01%-0.3% without allowing debt deductions.

Payroll and Expatriate Tax Considerations

Tax at Source

For Residents without a Residence Permit: Foreign employees residing in Switzerland without a residence permit are taxed on their income at source. Employers deduct and pay these taxes to the authorities.

Income thresholds: If annual income exceeds CHF 120,000 (approx. USD 146,000), a tax declaration must be filed; otherwise, the tax deducted at source is final. Since 2021, individuals earning less than CHF 120,000 can request a tax declaration for additional deductions. This must be done by March 31 of the following year.

Non-Resident Employees: Employees living abroad but earning income in Switzerland are taxed at source. Exceptions allow some non-residents earning primarily Swiss income to file tax declarations.

Expats

Eligible Individuals: Foreign managers and specialists seconded to Switzerland for up to five years can claim tax relief on certain work-related expenses, including:

- Relocation costs.
- Accommodation costs if the primary residence abroad is retained.
- Private school fees for children if local schools are inadequate.

These expenses may be deducted, either as actual costs or as a monthly lump sum. Tax benefits cease once temporary employment becomes permanent.

Cross-Border Commuters

Cross-Border Commuters: Taxation is governed by bilateral agreements (e.g., with Germany, a 4.5% withholding applies, creditable in Germany). To retain commuter status, the employee must return home at least 260 days/year; business-related overnight stays are limited to 60 per year. The exact conditions vary depending on the corresponding agreements.

Lump-Sum Taxation

Lump-Sum Taxation: Available to foreign nationals who do not work in Switzerland and are relocating for the first time (or after 10+ years abroad). Tax is assessed based on annual global living expenses (minimum CHF 434,700 on federal level). Not available in all cantons, and both spouses must meet eligibility criteria.

Wealth Tax

Levied only at the cantonal/communal level, this tax applies to net assets (real estate, securities, bank deposits). Exemptions may apply to foreign real estate and certain foreign participation. Most of the rates are progressive, ranging from 0.1% to about 0.8% depending on the canton.

Inheritance and Gift Tax

No federal tax applies; cantonal rules govern these levies. Spouses are universally exempt, and most cantons also exempt direct descendants. The rates are typically progressive and depend on the beneficiary's relationship to the deceased/donor and the value of assets.

3.5 Double Taxation Treaties

Switzerland has concluded over 100 double taxation agreements (DTAs) with partner countries to ensure that individuals and companies are not taxed twice on the same income or assets. These treaties promote legal certainty and tax neutrality for cross-border investments and mobile professionals.

DTAs are mainly based on the OECD Model Tax Convention, offering a standardized framework for resolving issues related to residency, permanent establishment, withholding tax, and dispute resolution.

Methods of Relief

Switzerland typically applies one of two methods to avoid double taxation:

- Exemption method: Foreign-source income is excluded from Swiss taxation but considered for rate progression, impacting the effective Swiss tax rate.
- Credit method: For passive income streams such as dividends, interest, and royalties, taxes paid abroad can be credited against Swiss tax liabilities on the same income.

Specialized Treaties

In addition to income tax treaties, Switzerland has entered into:

- Inheritance and estate tax agreements with select jurisdictions
- Cross-border commuter treaties that regulate taxation for frontier workers
- Sector-specific agreements on air and transport services
- Special provisions for international organizations and their staff
- Free trade agreements

Treaty Precedence

Swiss DTAs take precedence over domestic law at both the federal and cantonal levels. This ensures uniform application and legal protection for foreign investors and multinational entities operating under treaty benefits.

4

Protect Your Intellectual Property

Switzerland offers a globally respected legal and regulatory environment for managing intellectual property (IP), making it an ideal location for innovation-driven companies and R&D-intensive operations. Its IP regime covers patents, trademarks, designs, and copyrights, and is fully aligned with international treaties. The system is administered by the Swiss Federal Institute of Intellectual Property (IPI/IGE), which ensures efficient registration and enforcement processes.

Switzerland is a preferred jurisdiction for locating R&D centers, holding IP rights, and structuring licensing agreements:

- Strong legal enforcement of IP rights, with low litigation risk and efficient courts
- International treaty integration, including EPC, PCT, WIPO Madrid and Hague Systems
- Efficient patent process with limited substantive examination, reducing time and costs
- Attractive tax treatment for IP income, including Patent Box deductions at the cantonal level
- R&D super deductions for qualifying expenditures

Patents

Registration Options:

- National patent via the IPI (Switzerland & Liechtenstein)
- European Patent via the European Patent Office (EPO) under the EPC, with up to 39 European countries.
- International Patent Application via the Patent Cooperation Treaty (PCT), with 158 contracting States. All PCT Contracting States except Uruguay are bound by Chapter II of the PCT relating to the international preliminary examination.

Key Features:

- Limited substantive examination: Switzerland does not conduct a full novelty review for national patents, enabling lower filing costs and faster registration.
- Protection term: Up to 20 years, with annual renewal fees starting at CHF 100.
- Filing cost: Basic Swiss patent application fee is CHF 200 whereas the examination fee is CHF 500, significantly less than other jurisdictions.
- In employer-employee relationships, ownership in inventions produced by the employee in the course of his work for the employer and in performance of his contractual obligations typically lies with the employer. For non-work-related inventions and for inventions not produced in performance of the contractual obligations, ownership generally belongs to the employee, if no written agreement exists that states otherwise.

For broader protection, most companies register with the EPO and designate Switzerland as a member country. A Swiss filing can act as an initial step before broader filings (e.g., European Patent or PCT application), especially if a company is still

evaluating the commercial potential or market entry, or a first filing is needed to establish a priority date under the Paris Convention.

Tax Incentives for IP in Switzerland

Switzerland combines strong IP protection with favorable tax regimes for innovation-based income.

Patent Box Regime:

- Available at the cantonal level (under federal tax reform, TRAF)
- Up to 90% exemption on net income derived from qualifying patents and similar IP rights
- Applies to patents registered in Switzerland, EPO, or under PCT
- Must be linked to R&D activity carried out in Switzerland (Nexus approach)

R&D Super Deduction:

- Additional deductions of up to 50% on eligible domestic R&D personnel costs
- Encourages companies to co-locate IP development and ownership structures

Trademarks

Trademarks can be registered through the Swissreg portal at the Swiss Federal Institute of Intellectual Property (IPI/IGE) and are valid for 10 years, renewable indefinitely.

Key Features:

- No automatic conflict search by the IPI—preliminary clearance searches are strongly advised
- Application fee: CHF 450 for three classes; CHF 100 for each additional class
- Processing time: Typically, between 6 working days and 2 months after payment of the filing fees

International Protection Options:

- WIPO Madrid System: Extend protection to over 120 countries from a Swiss base
- EUIPO: Use for EU-wide coverage (Swiss companies must appoint an EU representative)

The IPI's online submission portal for "International Registration" allows applicants to file an international application for trademark registration under the WIPO Madrid System, or an international design registration under the WIPO Hague System, via the Swiss IPI as the "Office of Origin"—if the applicant is based in Switzerland.

Design Protection

Switzerland offers up to 25 years of protection for the aesthetic or visual appearance of products (2D or 3D).

Key Features:

- Must be new and sufficiently different from existing designs
- Filing cost: CHF 200 for the first design, with discounts for multiple designs in one application
- Designs are not examined for novelty, enabling quick and cost-effective protection.
- For international design protection registration via WIPO's Hague System (99 countries covered)
- In employer-employee relationships, ownership in designs produced by the employee follow the same rules as inventions

Copyright

In Switzerland, copyright is automatic upon creation and requires no registration. It covers literary, musical, artistic, and scientific works, software, architecture, choreography, and databases (if original).

Key Features:

- Protection lasts for the life of the author plus 70 years (50 years for computer programs)
- In employer-employee relationships, ownership in copyrights produced by the employee follow the same rules as inventions.
- For licensing and copyrights management, creators can rely on Swiss organizations such as the Swiss Society of Authors SSA and ProLitteris.

Sources and more information

Swiss Federal Institute of Intellectual Property (IGE)
 Swissreg Database
 Swiss Society for Authors (SSA)
 Berne Convention for the Protection of Literary and Artistic Works
 World Intellectual Property Organization (WIPO)
 European Patent Office
 WIPO Madrid System
 WIPO Hague System

5

Finance Your Business

Switzerland offers a wide range of financing options, from venture capital and private investment to state-backed grants and flexible banking solutions. Understanding how to access these resources is essential for funding your business growth, innovation, and market expansion.

Venture Capital and Private Investment

Switzerland's venture market keeps expanding. Investors put USD 2.64 billion (CHF 2.4 billion) into Swiss startups in 2024 (Swiss Venture Capital Report 2025). Much of this went to biotech, medtech, cleantech, SaaS and deep-tech spin-offs from ETH Zurich and EPFL. Series A ticket sizes match those in London or Berlin, while disciplined valuations leave founders with solid equity. Corporate venture units at Novartis, Swisscom, ABB, Nestlé and Bühler add sector expertise and pilot customers.

The legal framework is supportive. The Federal Act on Venture Capital Companies (RKG) waives securities-issue tax for recognized VC vehicles and lets private investors deduct part of a subordinated loan from taxable income. Several cantons layer on IP boxes, R&D deductions and work permit assistance. Low inflation, a strong Swiss franc, and prudent public finances enable ventures to grow in a stable and predictable environment. Zurich and Geneva are within a two-hour flight of most EU capitals, giving founders ready market access.

The ecosystem works through regional clusters. Each canton has its own economic development office, sector accelerators and alumni networks, which often provide faster introductions than a national approach.

When raising capital in Switzerland, keep these points in mind:

1. Start locally: Engage with the relevant canton offices and university incubators before approaching national funds.
2. Focus on a strategic fit: Investors back fewer companies but stay involved when technology aligns with strengths in life sciences, precision manufacturing or sustainability.
3. Secure a corporate pilot: A paid pilot or co-development agreement with a Swiss multinational can unlock additional venture funding.

4. Combine public and private funding: Innosuisse project grants and Horizon Europe programs supply non-dilutive capital and external validation. Almost every innovation vertical has associations offering grants.
5. Build relationships early. Plan to attend events like:
 - Venture Leaders
 - Startup Days
 - START Summit
 - TOP100 Swiss Startup Awards
 - SEF.Growth
 - HackSummit

State Support and Innovation Grants

In Switzerland, you can access a range of funding opportunities through Innosuisse, the Swiss Innovation Agency, Switzerland's main public funding body for R&D and innovation projects. Innosuisse supports science-based innovation projects conducted jointly by industrial partners and private or public institutions in collaboration with a research partner. This collaborative approach enables the development of innovative products, services, or processes across various thematic areas.

In 2024, Innosuisse allocated approximately CHF 341 million (USD 373.7 million) to support startups and corporate R&D projects. Grants typically fund collaborations between businesses and universities, proof-of-concept projects, and market entry strategies.

Innosuisse facilitates participation in international innovation projects through programs like Eurostars and Eureka, enabling Swiss companies to collaborate with partners from other countries.

Why Innosuisse support is attractive for you:

- Grants are non-dilutive and don't have to be paid back
- Access to leading experts in areas relevant for your business
- Support in various stages of your business and according to your needs

Bank Financing and Credit Access

Swiss banks offer a range of corporate financing solutions, including operating loans, investment financing, and trade finance options. Loans can be secured or unsecured, with terms based on your company's market performance, profitability, and growth potential—not just collateral.

Interest rates on commercial loans in Switzerland are generally 1.5–2% lower than in the Eurozone, making bank financing a cost-effective option. Flexible solutions like convertible loans and leasing arrangements are also available. Switzerland offers a stable, low-cost banking environment with adaptable financing solutions, positioning it between the loan-driven models of Asia and the equity-focused approach of the U.S.

Scaling Through the Swiss Stock Exchange (SIX)

If you are ready to scale, listing your company on the Swiss Stock Exchange (SIX) provides access to global investors. SIX specializes in sectors like life sciences, technology, and financial services, offering liquidity, visibility, and credibility. Public listing requires strict financial and regulatory compliance but serves as a powerful long-term strategy for raising capital. As of November 2024, the SIX Swiss Exchange had a market capitalization of approximately CHF 2.04 trillion, ranking it among the top European stock exchanges.

Additionally, the SIX Digital Exchange (SDX)—the world's first fully regulated blockchain-based stock exchange and central securities depository (CSD)—provides a transparent, liquid marketplace for digital securities. You can leverage SDX's technology and infrastructure to unlock new opportunities in digital asset trading.

Opening a Corporate Bank Account

Swiss banks offer a comprehensive range of corporate services, including multi-currency accounts, treasury management, trade finance, and investment advisory. To open a corporate bank account for your company, you will first need to establish a Swiss legal entity and register it in the Commercial Register. Swiss banks typically require key documents, including your company's statutes, an extract from the Commercial Register, identification for beneficial owners and signatories, a business description, and in some cases, proof of tax compliance in your home jurisdiction. As part of Swiss anti-money laundering (AML) and know-your-customer (KYC) regulations, your company may be asked to attend a personal (in-person or virtual) meeting with the bank's compliance team. The account opening process usually takes 2 to 4 weeks. You can choose from leading institutions such as UBS and PostFinance, or opt for regional banks like Zürcher Kantonalbank and Banque Cantonale Vaudoise. For simpler setups, banks such as Swissquote, Neon, or Yapeal may also be considered, though they are generally less suitable for complex corporate structures.

Sources and more information

Venture Capital & Private Investment

- Swiss Private Equity & Corporate Finance Association (SECA)
- Business Angels Switzerland (BAS)
- Swiss Venture Capital Report – Startupticker

State Support, Innovation and Industry Association Grants

- Innosuisse – Swiss Innovation Agency
- Swiss National Science Foundation (SNSF)
- ESA
- Photonicsbooster
- DayOne
- Swiss Quantum Initiative
- Swiss AI Initiative

Bank Financing & Credit

- Swiss Bankers Association
- Swiss Stock Exchange (SIX)

For accelerators and incubators, see annex.

6

Recruit Talent

6.1	Labor Law	34
6.2	Labor Cost	37
6.3	Labor Pool	39

First place



for international
experience by managers

(IMD World Competitiveness Center, 2024)

for quality of university
education system

(IMD World Competitiveness Center, 2024)

Second place



for density of AI engineers
in Europe

(Dealroom, 2024)

for flexibility in hiring
and firing

(WEF, Global Competitiveness Report 2019)

The foundation of Switzerland's skilled labor market is its dual education system, which combines academic training with hands-on work experience. This approach consistently produces highly qualified professionals across industries—from machinists, toolmakers, and machine programmers to engineers, IT specialists, and lab technicians.

Whether you require top-tier technical experts or seasoned professionals for executive roles, Switzerland delivers a steady pipeline of talent that is ready to integrate into your operations.

With its flexible labor laws, globally competitive employment costs, and ability to attract and retain international

top management, Switzerland stands out as a strategic and cost-effective talent hub for global companies.

Getting Started

Now that you are ready to start hiring, understanding Switzerland's talent landscape is key to building a strong team efficiently. Switzerland's flexible labor laws make hiring and dismissal streamlined, with fewer regulatory barriers than in many other European markets. Although salaries tend to be high, they are offset by strong productivity, low social security contributions, and overall workforce efficiency—keeping total employment costs competitive. Combined with clear visa processes, Switzerland offers one of Europe's most attractive environments for establishing a skilled and stable workforce.

6.1 Labor Law

Switzerland's labor laws offer a high level of flexibility, allowing your business to adapt quickly to changing operational needs. Hiring and dismissal processes are straightforward, with minimal regulatory burdens compared to many other European countries.

Employee representation committees (company level bodies) act in an advisory role rather than a decision-making one, helping you maintain collaborative and business-friendly labor relations. This flexibility, combined with low unemployment rates and strong employer-union cooperation, creates a stable, efficient labor market—ideal for scaling your operations. Switzerland also records one of the lowest numbers of strike days in Europe, reflecting its consensus-oriented labor culture and strong social partnership.

Simplified Hiring Across Borders

As you expand your team, the Swiss-EU Freedom of Movement Agreement offers a major advantage by allowing Swiss and EU/EFTA citizens to live and work freely across borders. This seamless mobility helps address labor shortages and gives you rapid access to a broad pool of skilled professionals.

For talent outside the EU/EFTA, Switzerland's visa and work permit system is designed to be efficient and business-friendly. While EU/EFTA nationals benefit from simplified procedures, non-EU/EFTA hires are subject to an annual quota system that prioritizes highly qualified professionals. This balanced approach enables you to build a diverse and capable workforce while staying fully compliant with Swiss immigration regulations.

Social Insurance: Low Costs, Strong Protection

When you hire in Switzerland, you will participate in the country's three-pillar social insurance model, where contributions are shared between employers, employees, and the state.

This system keeps costs among the lowest in Europe while providing comprehensive worker protections, including old-age and disability insurance, unemployment benefits, and accident coverage, giving you and your employees peace of mind.

Structuring Employment Contracts

Employment contracts in Switzerland must comply with the Swiss Code of Obligations and, where applicable, relevant collective bargaining agreements (CBAs).

CBAs set minimum working conditions for specific industries, but negotiations between employer and employee associations are generally amicable. Beyond these minimums, you can offer highly flexible individual employment contracts, including provisions like non-competition clauses to protect your business interests.

Adaptable Working Arrangements

Switzerland's labor market allows for a variety of adaptable work arrangements to meet your business needs. Employees are entitled to at least four weeks of paid vacation annually, with additional allowances for significant personal events. You can negotiate flexible working hours, overtime agreements, and specific terms for night, Sunday, or extended work—all governed by regulations designed to ensure fair compensation and employee well-being.

As you expand into Switzerland, leveraging these flexible labor laws, competitive employment costs, and straightforward immigration policies will position your company to recruit, integrate, and retain top-tier talent successfully.

Visas & Work Permits: What You Need to Arrange

Short-Term Stays

For business visits of up to three months, most travelers only need a valid travel document. However, some nationalities require a visa. If a visa is needed, the application should be submitted to the Swiss representation in the applicant's home country, along with supporting documents such as proof of health insurance and the purpose of the visit.

Long-Term Stays and Work Permits

For employment lasting longer than three months, employees will require a residence permit.

Permits are issued by cantonal migration offices, and in most cases, Swiss employers handle the application process on behalf of their new hires. Preparing the necessary documentation early will help ensure a smooth transition for your international employees.

Hiring EU/EFTA and Non-EU/EFTA Nationals

- EU/EFTA Nationals: Benefit from simplified procedures under Switzerland's bilateral agreements. They have the same labor rights as Swiss citizens and can move, work, and reside freely.
- Non-EU/EFTA Nationals: Must meet additional requirements, including professional qualifications. Work permits for these employees are subject to annual quotas, meaning early planning is important when hiring from outside the EU/EFTA.

Permit Types and Conditions

Switzerland offers different types of temporary and permanent residence permits depending on the purpose and length of stay. Work eligibility is tied to the permit type, so it's important to select the correct category based on your employee's assignment. The Swiss system is designed to support efficient international recruitment while maintaining regulatory compliance. Cantonal economic development agencies assist applicants throughout, with permits submitted at the cantonal level via a company founder, employer, or law firm. Required documentation includes educational background, a business plan, and financial details. Processing typically takes no more than 8 weeks. Early submission of complete materials helps streamline the procedure. For detailed and updated requirements, consult the State Secretariat for Migration (SEM).

Sources and more information

OECD Better Life Index
Swiss Federal Statistical Office: Wages, income from employment and labour costs
Global Talent Competitiveness Index | INSEAD
World Talent Ranking 2024

Working in Switzerland
EU/EFTA Citizens: Living and Working in Switzerland
Non-EU/EFTA nationals
OECD Indicators of Employment Protection | OECD

Some of the leading executive search firms operating in Switzerland are:

- Wirz & Partners
- Stellar Executive Search
- MPB Executive Search

More on employment mobility in Europe:
www.swissemigration.ch

More information on Social Security, Retirement Provision, and Insurance
Retirement provision in Switzerland
Swiss Office of Public Health (FOPH) on accident insurance
Swiss Office of Public Health (FOPH) on health insurance
Compare Health Insurance Premiums (in GER, FR, IT)
More information on Income Compensations
Unemployment Insurance (UI) and public employment service portal
Occupational pension funds
More information on family allowances

Types of Permits

Permit Type	Details
3 months Short-term residence permit	Foreigners who are staying temporarily in Switzerland 3 months for a specific purpose (in particular gainful employment), for a duration of less than 90 days/4 months.
Permit L Short-term residence permit	For short-term employment and other short stays (more than 4 months up to one year, extendable by 12 months).
Permit B Long-term residence permit	Foreigners, whether or not they are engaged in gainful employment, who reside in Switzerland on a long-term basis for a specific purpose.
Permit C Settlement permit	Granted to foreigners who have lived in Switzerland for 5 or 10 uninterrupted years (depending on nationality). Offers permanent residency and unlimited stay.
Permit Ci Residence permit with employment	Authorizes the residence and employment of diplomatic or international personnel's family members.
Permit G Cross-border commuter permit	Foreigners who reside in the foreign border zone and work in the Swiss border zone. Cross-border commuters must return to their main place of residence at least once a week.
Permit F Provisionally admitted foreigners	Granted to asylum seekers or other foreigners who cannot be deported for legal, humanitarian, or practical reasons. These individuals are authorized to work in Switzerland. Employment only requires a simple notification by the employer to the competent cantonal authority.
Permit N Asylum seekers (awaiting decision)	Granted to individuals who have applied for asylum and are awaiting a decision from SEM. Permitted to work under certain conditions.
Permit S People in need of protection	Protection status granting temporary residence in Switzerland. Currently, employment must be authorised by the cantonal authorities, but a simple notification will be sufficient by the end of the year.

Cross-border commuter permit

Unrestricted geographical mobility. Holder must return to main residence in an EU/EFTA country daily or at least every week. Self-employment possible. Period of validity depends on employment contract, but 5 years maximum, with possibility of extension. Family reunification not possible.

Valid for 12 months for border zone of canton in which permit issued; annual renewal required. Applicant has been resident for at least 6 months with permanent residence permit in border zone of a neighboring country. Weekly return to this place of residence.

Work and Residence Permits: Rules and Procedure

Permit Type	Rules for Citizens of Non-EU/EFTA Countries
Rules for EU/EFTA Citizens	
Short-term residence permit Entitlement as long as proof is provided of employment in Switzerland lasting between 3 months and 1 year (for employment of less than 3 months in one calendar year: registration only). Family reunification possible. Entitlement to work in self-employed capacity.	For highly qualified individuals (forming a company, training new employees, specialists working for international companies): 12 months, can be extended to 24 months. Family reunification possible. Quotas are redefined each year. Trainees/interns: valid for 12–18 months, no provision for family reunification.
Residence permit Valid for 5 years, after presentation of a certificate of employment with duration of 1 year or more or unlimited duration. Full-time residence for specific purpose with main residence in Switzerland. Family reunification possible. Entitlement to work in self-employed capacity.	Full-time residence in Switzerland for work purposes with main residence in Switzerland. Priority for Swiss workers, inspection of remuneration and working conditions. Family reunification possible. Annual renewal of permit is a formality. Quotas are redefined each year.
Settlement permit Normally issued on the basis of bilateral agreements or conventions based on reciprocal rights once a person has resided in Switzerland for 5 or 10 years. Family reunification possible. Entitlement to work in self-employed capacity.	Can usually be applied for after 10 years' uninterrupted residence in Switzerland (five years for U.S. citizens). Holders are no longer subject to employment restrictions. Entitlement to work in self-employed capacity.

6.2 Labor Cost

Hiring and Dismissal

Switzerland's flexible labor laws make it easy for you to hire and dismiss employees as your business needs evolve. Employment contracts have minimal bureaucratic barriers—unlike in many other European markets. This simplicity reduces administrative overhead and supports business agility.

Termination terms are clearly defined and typically depend on the length of employment, ensuring predictability and legal clarity. The typical probationary period is three months, during which either party may terminate the employment relationship with a notice period of seven days, without the need to provide justification; after the probation period, the statutory notice period is one month during the first year of employment, increasing to two months in the second to ninth year, and three months thereafter, unless otherwise agreed in the employment contract.

While collective bargaining agreements (CBAs) do exist, their impact is relatively limited. Swiss labor law emphasizes flexibility and encourages direct negotiation between employers and employees, rather than enforcing rigid protectionist measures.

This flexible framework also translates into some of the lowest dismissal costs in Europe. There is no statutory severance pay in most cases, and termination procedures are relatively streamlined. According to OECD comparative studies, the overall cost of dismissal in Switzerland—including notice periods and potential litigation—is significantly below the EU average.

Salary Negotiations

When negotiating salaries in Switzerland, you'll benefit from a system that is performance-driven and aligned with the country's strong economic track record. There is no statutory minimum wage at the national level, although some industries and cantons set their own minimums. Salary discussions typically happen directly between you and your employees, allowing for customized agreements based on role, sector, and experience.

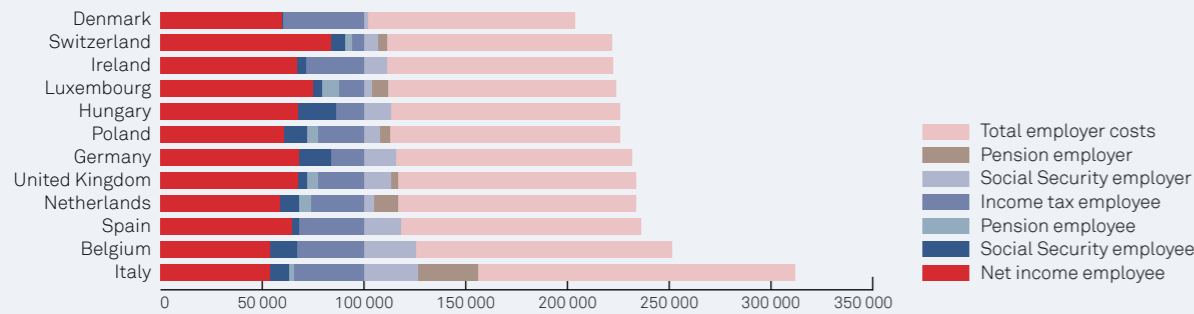
While Swiss salaries rank among the highest globally, they reflect the country's exceptional productivity, skill levels, and economic stability. In 2022, the average gross monthly salary was CHF 6,788 (approx. USD 8,500), and the net-adjusted disposable income per capita reached CHF 35,000 (approx. USD 43,500)—significantly above the OECD average.

High wages help you attract top talent, particularly in critical sectors like tech, life sciences, and finance. For example, blockchain developers and machine learning engineers earn salaries that remain internationally competitive while still being lower than those in markets like San Francisco.

Non-Wage Labor Costs

Although Swiss wages are high, non-wage labor costs remain low compared to neighboring European countries. Social security contributions amount to roughly 15% of gross salaries, significantly less than in markets like Germany or France. This helps offset gross salary levels, keeping total employment costs competitive. In addition, Switzerland's VAT is capped at just 8.1%, helping to keep your overall operating costs—including service and supply expenses—manageable as you scale your workforce.

Labor Cost Comparison



Income EUR 100,000, calculation basis

- married, 2 children, no church tax
- Pension meaning mandatory employer/occupational pension plan that causes additional employment costs, statutory pension included in social security
- standard deductions considered for income tax purposes
- Figures based on 2024 tax and social security rates

Source: PwC Switzerland

Overview of Obligatory Social Insurance Contributions

Insurance	Employee	Employer	Self-employed	Unemployed
Old-Age and Survivors' Insurance (OASI)	4.35% of salary	4.35% of salary	max. 8.1%	Min. CHF 413 Max. CHF 20,650
Disability Insurance (DI)	0.7% of salary	0.7% of salary	max. 1.4%	Min. CHF 66 Max. CHF 3,300
Compensation for loss of income, maternity benefits, paternity leave	0.225% of salary	0.225% of salary	max. 0.45%	Min. CHF 21 Max. CHF 1,050
Occupational accidents	None	Net premium on premium-paying income that is subject to accident insurance (UVG), max. CHF 148,200 (depending on sector and risk)	must take out accident insurance under the UVG/LAA law (often bundled with health insurance providers)	-
Non-occupational accidents	Net premium on premium-paying income that is subject to accident insurance (UVG), max. CHF 148,200 (depending on sector and risk, from 8 h/week)	None	Voluntary insurance through the mandatory health insurance scheme	-
Health Insurance	per capita	None (voluntary contributions may be possible)	per capita	per capita
Unemployment Insurance	1.1% for portions of income up to CHF 148,200, solidarity percentage 0.5% for salary shares over CHF 148,200	1.1% for portions of income up to CHF 148,200, solidarity percentage 0.5% for salary shares over CHF 148,200	(non-insurable)	-
Occupational Pension Funds	2% – 8% of gross salary (depending on age, salary and pension plan regulations)	2% – 8% of gross salary (depending on age, salary and pension plan regulations)	voluntary	-
Family Allowances	only in the canton of Valais (0.17% of payroll)	1.025% – 2.75% of total income (depending on family compensation fund)	0.3% – 3.3%, capped at an annual income of CHF 148,200	-

Sources: Swiss Federal Social Insurance Office, 2022

6.3 Labor Pool

A Market for International Talent:

Attracting and Retaining Top Executives

When hiring executives from abroad, Switzerland offers a number of advantages that make recruitment and retention accessible. The country is known for its high quality of life, which remains a key factor in executive mobility decisions. Access to reliable infrastructure, healthcare, a wide network of high-quality international schools, and a safe living environment are often decisive for senior professionals considering relocation with their families.

Retention is also strengthened by Switzerland's dense concentration of multinational companies and international organizations, which provides career continuity and mobility options for executives within the country. This broader landscape allows senior professionals to view Switzerland as a long-term base rather than a temporary assignment. Competitive compensation, clarity on tax and social security matters, and transparent contractual structures are also essential to attract experienced candidates in a competitive global talent market.

Tapping into the Swiss Workforce: Vocational Training

Switzerland's dual education system ensures a steady supply of well-qualified candidates trained specifically for industry needs. More than 75% of young adults complete apprenticeship programs, gaining practical experience in fields such as engineering, healthcare, and manufacturing. There are over 230 federally recognized apprenticeship programs across various industries, reflecting the system's strong alignment with the labor market needs. For foreign investors, this means access to a highly skilled and adaptable workforce, with training programs that can be tailored to specific company needs.

Moreover, the vocational education and training (VET) system offers pathways for further education, such as the Federal Vocational Baccalaureate, which enables graduates to pursue studies at universities of applied sciences, thereby fostering continuous professional development and upskilling within the workforce.

Apprenticeships can offer your company a cost-effective way to build a loyal, skilled workforce over the long term. When recruiting, consider integrating apprentices into your team early. Swiss apprentices often stay with their employers after completing their training, offering stability and industry-specific skills tailored to your business needs.

Swiss Research Talent

Switzerland's strong academic and business environment gives you access to a skilled tech workforce. Top universities like ETH Zurich and EPFL in Lausanne produce graduates in technology, engineering, and biotech, making them excellent sources for recruiting high-demand talent. Many Swiss graduates have strong industry experience through internships and collaborations with leading companies. According to the ETH Spin-off Report 2024, 81% of ETH spin-offs remain active 10 years after their founding, and 93% survive beyond 5 years. Similarly, 90% of EPFL spin-offs are still active five years after launch. This is significantly higher than the typical survival rate of around 50% for startups.

Your First Hire: Setting Up with a General Manager in Switzerland

Hiring a General Manager as your first local executive is a strategic milestone when entering the Swiss market. This individual often serves as your legal representative, manages market entry, and lays the foundation for local operations. In Switzerland, you will find a well-educated management talent pool, many of whom bring international experience and are fluent in multiple languages.

Switzerland offers several advantages for companies making an initial hire. The labor market is flexible, employment laws are predictable, and executive compensation packages are competitive without being overly complex. To begin the recruitment process, you can work with:

- Headhunters for executive searches
- Temporary staffing agencies if you need quick, flexible solutions
- Private employment agencies for specialized or managerial roles. Agencies maintain a candidate pool and match open positions with suitable applicants.

These options provide efficient pathways to build your team and meet your immediate operational needs. However, consider factoring in lead times for critical roles. Hiring processes for key positions can take 6 to 9 months from job posting to the employee's effective start, making early planning essential.

Sources and more information

Swiss universities
Swiss Federal University for Vocational Education (SFIVET)
List of International Schools in Switzerland

7

Navigate the Legal and Regulatory Environment

Efficient Regulatory Structure

Switzerland offers a stable and predictable legal environment—essential for operating successfully in a global market. Switzerland’s federal system allows each of the 26 cantons to tailor in particular administrative regulations to local business needs, while still adhering to national and international standards. This decentralized approach reduces bureaucracy and enables faster decision-making. As a result, Switzerland ranks among the top countries globally for regulatory efficiency, offering you a streamlined and predictable framework for operations.

Legal Certainty and Dispute Resolution

Several Swiss cantons maintain specialized commercial courts (Handelsgerichte) that handle disputes between registered business entities efficiently and impartially. These courts are composed of full-time judges and part-time specialist judges with experience in business or finance. Proceedings are typically conducted in writing, with limited hearings, and decisions can be appealed to the Federal Supreme Court under certain circumstances.

Bankruptcy and Insolvency

Switzerland’s bankruptcy and insolvency framework, governed by the Federal Act on Debt Enforcement and Bankruptcy (DEBA), offers a transparent and court-supervised process for debt enforcement, liquidation proceedings and financial restructuring. The system provides a clear legal basis for creditor ranking, due process, and composition proceedings, enabling viable businesses to reorganize with creditor’s consent. Swiss procedures are typically less costly, with fewer delays and lower litigation exposure compared to other jurisdictions. Switzerland balances debtor recovery with creditor protection under a unified national code.

Collaborative and Innovation-Friendly Regulation

Swiss regulations are developed in close collaboration with the private sector. Public consultations allow businesses like yours to provide input on new policies, ensuring a balance between regulatory oversight and business flexibility. Sector-specific self-regulation, particularly in the financial services and technology space, complements government supervision and

helps maintain Switzerland’s competitive edge. For example, the Federal Office of Civil Aviation (FOCA) has worked closely with drone manufacturers to develop pragmatic regulations that support innovation in unmanned aerial systems, while the Distributed Ledger Technology (DLT) law was shaped in consultation with fintech stakeholders to provide a clear and adaptable legal framework for blockchain related undertakings.

Data Protection and Digital Leadership

Switzerland’s legal framework for data protection is anchored in the revised Federal Act on Data Protection (FADP), which came into effect in 2023. Closely aligned with the EU’s General Data Protection Regulation (GDPR), the FADP ensures high standards for the protection of personal data and facilitates cross-border data flows under certain requirements—an essential factor for internationally active firms. The law enhances individual rights and imposes clear compliance obligations, including mandatory breach notifications, data inventories, and defined responsibilities for data protection officers. It applies not only to Swiss companies but also to foreign entities processing data on Swiss residents, giving it extraterritorial scope. The FADP offers a dependable, business-compatible environment that balances legal certainty with operational flexibility in managing data.

Product Regulation and Liability

Strict product liability laws hold manufacturers, importers, and suppliers accountable for defective products, regardless of fault, unlike in general tort law. Product regulations largely mirror EU standards, allowing smooth access to the Swiss market from the EU. Thanks to Switzerland’s Mutual Recognition Agreement in Relation to Conformity Assessment (MRA) with the EU, products with CE certification can be sold in Switzerland without additional testing. In line with the Cassis de Dijon Principle, EU/EEA-compliant goods can enter Switzerland without modification. For smoother compliance and enhanced market acceptance, it’s recommended that your business obtains relevant ISO certifications, especially ISO 9001 (quality management) and ISO 13485 (medical devices).

7.1 Switzerland – EU-Relations and Market Access

While not an EU member state, Switzerland maintains a unique relationship with the EU, characterized by a series of bilateral agreements that facilitate access to the EU single market. However, unlike EU member states, Switzerland is not bound by EU law, and access depends on negotiated equivalence and mutual recognition.

Switzerland's access to the EU market is governed by over 120 bilateral agreements, covering areas such as trade, transport, and research. Notably:

- **Free Trade Agreement (1972):** Eliminates tariffs on industrial products between Switzerland and the EU, facilitating smoother trade flows.
- **Bilateral Agreements I and II:** These agreements further deepen economic ties, covering areas such as the free movement of persons, public procurement, and participation in EU research programs.
- **Mutual Recognition Agreement in Relation to Conformity Assessment (MRA):** This agreement allows for the mutual recognition of conformity assessments, enabling products certified in Switzerland to be sold in the EU without additional testing, and vice versa. However, certain sectors have experienced disruptions due to regulatory changes and the non-renewal of specific MRA chapters. Companies with EU-licensed activities (e.g., CE-marked medical devices) may need to establish an EU-based subsidiary.
- **Participation in EU Research Programs:** Access to European research and innovation programs, such as Horizon Europe, offers Swiss institutions and companies valuable opportunities for cross-border collaboration and project funding. While Switzerland currently participates as a non-associated third country, it continues to be actively involved in many collaborative research projects, supported by national funding mechanisms.

Industrial goods traded between Switzerland and the EU generally move free of customs duties under existing free trade agreements. However, because Switzerland is not part of the EU Customs Union, customs formalities still apply. That said, simplified procedures and trusted trader programs—such as Authorised Economic Operator (AEO) status—can significantly reduce delays and compliance burdens.

Efforts to consolidate and streamline the bilateral agreements led to negotiations on the Institutional Framework Agreement (InstA) between Switzerland and the EU.

For international firms with European growth strategies, Switzerland remains a strategic location for operations that require:

- Access to the EU market while remaining outside full EU regulatory jurisdiction
- High-quality infrastructure for product testing, R&D, and regulated manufacturing
- Intellectual property protection under Swiss law with operational freedom in Europe

Firms should conduct sector-specific regulatory assessments, particularly in healthcare, digital, and financial services, to determine if additional EU representation or certifications are required post-establishment.

“Swiss Made” Label

The “Swiss Made” label is a globally recognized designation of quality, reliability, and craftsmanship, especially in sectors like:

- Watches
- Machinery
- Medical technology
- Pharmaceuticals
- Food and cosmetics

To protect this reputation, Switzerland enforces strict criteria for the use of the label. The rules are set under the “Swissness” legislation and governed by the Federal Act on the Protection of Trade Marks and Indications of Source (TmPA). To qualify as “Swiss Made”, food products must use at least 80% Swiss raw materials (100% for milk), and the key processing step (e.g. turning milk into cheese) must occur in Switzerland, with exceptions for unavailable natural inputs like cacao. For industrial products, at least 60% of production costs (including R&D) must be incurred in Switzerland, and the main manufacturing stage must also take place there, with certain allowances for non-domestic raw or semi-finished materials.

Free Trade Agreements

Switzerland is a member of the European Free Trade Association (EFTA), alongside Norway, Iceland, and Liechtenstein. Through EFTA and its bilateral deals, Switzerland has access to over 40 global markets via Free Trade Agreements (FTAs), including with the EU, China, India, and Canada.

Sources and more information

SECO – Overview Free Trade Agreements

Certifications, Standards, and Technical Regulations

- Swiss Accreditation Service (SAS)
- Swiss organization for professional certification SGS
- Portal of Swiss technical regulations

Product Regulation and Compliance

- Swiss Product Liability Law, SECO (GER, FR, IT)
- Manufacturing: Swiss Accreditation Service (SAS)
- Federal Institute of Metrology (METAS)
- Switzerland Mutual Recognition Agreement | FDA
- Legislation on Swissness

Sector-Specific Regulatory Bodies & Sources

Food and Consumer Health

- Foodstuffs: Swiss Federal Office of Public Health (FOPH); Food labeling
- Consumer Health and OTC: Federal Food Safety and Veterinary Office FSVO
- Swiss Agricultural Policy and Subsidies

Pharma, Biotech, and Medical Products

- Swiss Agency for Therapeutics Products: Swissmedic
- Biotech: Federal Office for the Environment FOEN
- Precision and Personalized Medicine: Swiss Personalized Health Network (SPHN)
- Hospital and Healthcare Standards: Federal Office of Public Health FOPH

Digital Strategy, Data Protection

- Federal Data Protection and Information Commissioner FDPIC
- Swiss Federal Chancellery – Digital Strategy
- Swiss Data Protection Act – Legal Framework

Finance Markets and Services

- Swiss Financial Market Supervisory Authority FINMA
- SIX Swiss Exchange
- SIX Digital Exchange
- BX Swiss
- BX Digital

Blockchain & Crypto

- Crypto Valley Association
- Expert Guide to Crypto Regulation in Switzerland
- Swiss Crypto Guide - A Regulatory Overview

8

Establish a Physical Presence

8.1 Greenfield Investments	46
8.2 Commercial Real Estate Market	47
8.3 Laboratory and R&D Spaces	47
8.4 Infrastructure and Connectivity	49

When expanding operations to Switzerland, companies should consider key factors related to site development, commercial real estate availability, and regulatory requirements. Whether opting for a greenfield investment or leasing office space, understanding local permitting procedures, environmental regulations, and regional cost differences is essential for a smooth and compliant market entry.

In Switzerland, there are numerous agencies, such as the cantonal economic development agencies, which support foreign companies in the whole process and give support in understanding the modalities.

Land Use and Permits

Switzerland's land use planning system provides clear zoning regulations that distinguish between residential, commercial, and industrial zones. This structured approach supports sustainable growth and gives businesses certainty when acquiring or developing property.

For new constructions or certain property modifications, investors must obtain a building permit from the relevant local authorities. Approval timelines vary depending on the scope and complexity of the project. Industrial and service-sector developments may also require additional operational or environmental permits to meet health, safety, and regulatory standards.

Swiss Property Law

Foreign investors may acquire commercial real estate in Switzerland such as offices, industrial sites, and hospitality properties without prior approval. However, under the Lex Koller law, restrictions apply to the purchase of residential property and undeveloped land for non-commercial use, particularly in popular tourist resorts and lake regions. Authorization is required unless the acquisition directly supports business operations (e.g. employee housing). The law aims to limit foreign ownership of residential and recreational property to preserve national control over land use.

Transaction-related Taxes

In Switzerland, taxes related to real estate transactions are set at the cantonal level, meaning that each of the 26 cantons applies its own rules and rates. This results in variations in both the structure and level of taxation, depending on the property's location:

- Certification and Land Registry Fees: These Fees vary from 0.05% to 1.3%
- Transfer taxes: The transfer taxes vary from 0% (in 8 cantons) to 3.3%
- Real Estate Capital Gains Tax: This tax is a degressive tax to prevent speculative investments
- Property Tax: This tax varies from 0% to 1.3% p.a.

8.1 Greenfield Investments

If you are planning to establish a production site, greenfields offer the opportunity to design and construct purpose-built facilities aligned with operational goals. Local and cantonal governments offer ready-to-develop land as part of their local development strategies and provide access to zoned land and industrial parks, fast-track permitting for strategic investment projects and integration with public utilities and transportation links, allowing you to construct factories, office buildings, or logistics centers tailored exactly to your needs.

Before starting construction, you will need to navigate a structured building permit process governed by municipal and cantonal regulations, primarily under the Planning and Building Law (PBG) and the Building Ordinance (BVV). Key steps include early engagement with local building authorities, transparent communication with neighboring property owners, and adherence to environmental and zoning laws. All greenfield developments require compliance with zoning laws and environmental regulations. For large-scale projects, an Environmental Impact Assessment (EIA) may be required. The EIA process ensures environmental risks are managed early on, enhancing long-term investment resilience and project approval timelines.

Environmental Compliance and Energy Considerations
Switzerland enforces some of the strictest environmental standards in Europe, grounded in the precautionary principle and the polluter-pays model. For companies establishing or operating facilities, early attention to environmental compliance is both a legal obligation and a strategic advantage.

Key Compliance Areas:

- Air and soil protection: Emissions limits and contamination controls apply to all industrial activities.
- Noise management: Sound thresholds are regulated, particularly in mixed-use or residential zones.
- Waste treatment and recycling: On-site waste separation and approved disposal systems are mandatory.
- Hazardous substance handling: Chemical storage and use must meet strict safety standards.

Incorporating environmental safeguards into the planning phase improves approval timelines and enhances project credibility with local communities and regulators.

Energy Supply: Clean, Stable, and Predictable

One of Switzerland's strongest environmental and economic assets is its low-carbon electricity mix, driven by:

- Hydropower (≈60%): A stable, renewable backbone for industrial and commercial power needs
- Nuclear energy (≈30%): Complements base load demand, ensuring high grid reliability
- Minimal reliance on fossil fuels, reducing exposure to volatile global energy prices

Switzerland's transparent grid pricing, high energy reliability, and green electricity sourcing provide an attractive backdrop for sustainable operations and ESG-aligned reporting. Cantons such as Appenzell Innerrhoden (18.5 Swiss cents/kWh), Uri (19.2 Swiss cents/kWh), Glarus (19.8 Swiss cents/kWh), Obwalden (20.1 Swiss cents/kWh) and Nidwalden (20.5 Swiss cents/kWh) offer some of the lowest energy prices.

8.2 Commercial Real Estate Market

Real estate prices in Switzerland vary by location. Urban centers like Zurich and Geneva come with higher costs due to strong demand and excellent infrastructure. If you are looking for more affordable options, consider cities such as Lausanne, Lucerne, and St. Gallen. These cities offer cost-effective alternatives while maintaining excellent connectivity—a key advantage in Switzerland's compact and highly efficient transportation network.

Commercial Real Estate Prices

Commercial real estate prices in Switzerland vary widely depending on location and usage.

- City of Zurich is a prime real estate market, with prime office rents around CHF 1,050 (Q4 2024) (approx. USD 1,300) per m²/year
- Geneva follows at around CHF 920 (approx. USD 560) and Lausanne at around CHF 450 (approx. USD 560) per m²/year
- Bern and Basel average at CHF 370 (approx. USD 460) per m²/year

Regional cities like Lucerne, St. Gallen, Aarau, Schaffhausen and Solothurn offer cost-effective options with excellent infrastructure, public transport, and talent access—often within 45-90 minutes of major airports and business centers. If you are looking for cost-effective options, locations such as:

- Lucerne (Office CHF 150-330 (approx. USD 180-410), Retail CHF 160-600 (approx. USD 200-740) per m²/year)
- St. Gallen (Office CHF 120-280 (approx. USD 150-350), Retail CHF 120-380 (approx. USD 150-470) per m²/year)
- Aarau (CHF 120-280 (approx. USD 130-310) per m²/year)
- Schaffhausen (CHF 130-270 (approx. USD 160-340) per m²/year)
- Solothurn (CHF 110-250 (approx. USD 140-310) per m²/year)

offer strong infrastructure and connectivity at lower rental costs.

8.3 Laboratory and R&D Spaces

If you are planning R&D operations in Switzerland, you will find a wide range of lab and innovation facilities tailored to life sciences, high tech, and engineering needs. These spaces are concentrated in key hubs like Zurich, Lausanne, Basel, Bern, and Geneva, often integrated with universities and hospitals.

Options include:

- Science parks (e.g., Switzerland Innovation Parks, Technoparks)
- Private biotech hubs (e.g. Superlab Suisse in Zurich, Lausanne or Basel)
- Academic campuses (e.g. Biopôle Lausanne)

Facilities range from shared incubator labs to fully equipped private suites, supporting both early-stage and mature R&D teams. In addition to infrastructure, these environments promote collaboration and fast-track development through access to academic, clinical, and industrial networks.

What to Expect from the Swiss Lab Infrastructure

Most facilities in Switzerland offer high-end, ready-to-use environments with the ability to scale or customize depending on your operational maturity.

8.4 Infrastructure and Connectivity

Standard features include:

- Fully equipped wet and dry labs, cleanrooms, and prototype workshops
- Shared instrumentation and technical staff (e.g. autoclaves for sterilizing lab equipment, biosafety cabinets, Nuclear Magnetic Resonance spectrometers and PCR machines).
- Advanced IT infrastructure with secure data management, cloud access, and isolated network environments
- Specialized utility connections such as high-purity gases (nitrogen, carbon dioxide or compressed air), deionized water for sensitive lab applications, uninterruptible power supply, and HVAC zoning for containment and temperature- or humidity-sensitive processes, and meeting biosafety and certification needs (e.g. BSL-2 or GMP compliance).

Value-Added Services and Integration

In addition to physical infrastructure, Swiss laboratory environments typically include a range of integrated services aimed at accelerating your setup:

- Regulatory and compliance support (e.g. help with BSL certifications or Swissmedic coordination)
- IP strategy and legal advisory access
- Access to researchers, engineers, and PhD talent from local institutions
- Collaboration platforms for joint research, tech transfer, and pilot projects
- Business development resources, including investor networks and government grant introductions

Examples of Swiss Providers:

- Switzerland Innovation Park
 - Offer modular wet and dry labs, co-working zones, and pilot production areas
 - Direct access to ETH Zurich, EPFL, University of Basel, PSI, universities of applied sciences and other academic partners
 - Lease flexibility ranging from small R&D offices to multi-floor anchor tenant labs
- Superlab Suisse (Zurich, Lausanne, Basel)
 - High-end, turnkey BSL-1 and BSL-2 labs for life sciences, biotech, and pharma companies
 - Lab space starts from CHF 600–800 (approx. USD 660–880) per m²/year, depending on customization
 - Tenants include startups, scale-ups, and subsidiaries of multinational firms
- Biopôle Lausanne starts from CHF 330–370 (approx. USD 410–460) per m²/year
 - Home to over 130 companies and institutions focused on life sciences and digital health
 - Offers shared lab equipment, GMP-compliant space, and on-site business support
 - Integrated with the University Hospital of Lausanne (CHUV) and EPFL innovation ecosystem
- Technopark Zurich
 - Focus on medical technology, artificial intelligence, data science and environmental & energy technology.
 - Home to 260 tech companies, 47,000 m² site area
- Basel Stücker Park
 - A hub for life sciences, medical technology, nanotechnology, cleantech, and information and communication technology (ICT)
 - Encompasses approximately 69,000 m², with plans to expand the total rental space to over 111,000 m²

Digital Connectivity

Switzerland offers top-tier infrastructure, making business setup smooth and reliable—even outside major cities. High-speed fiber-optic internet (up to 10 Gbps) is standard in most business areas, supported by providers like Swisscom, Sunrise, and Salt. Redundant connections and SLAs are available for companies with critical digital needs.

The Swiss power grid is among Europe's most reliable, with minimal outages and strong access to renewable energy—especially hydroelectric power. Green energy options can be specified in contracts. Most office and production spaces are move-in ready, equipped with modern cabling, server room capacity, and energy-efficient systems. Depending on your sector, you may need custom IT or security fit-outs.

Before leasing, check whether internet and telecom are bundled or require separate contracts. Many business parks offer integrated infrastructure and on-site support to streamline setup.

High-Performance Computing and Quantum Infrastructure

Switzerland is home to one of Europe's most advanced supercomputing environments. The Swiss National Supercomputing Centre (CSCS) in Lugano supports leading computational research and is accessible to industry through partnerships. In addition, the Department of Physics at the University of Basel hosts the country's first dedicated quantum computer—developed by Quantum Basel and installed at uptownBasel. This facility is a major step toward quantum-assisted industrial innovation and is designed for secure and commercial-grade applications.

Cloud, Data Sovereignty, and Cybersecurity

Major cloud providers like Microsoft Azure, Amazon Web Services (AWS), and Google Cloud maintain regional data centers in Switzerland, offering compliance-grade data residency and low-latency service delivery. In parallel, local hyperscale data center operators such as Green Datacenter provide high-security, energy-efficient infrastructure that supports colocation, hybrid cloud, and full-stack platforms.

Cybersecurity is governed by the revised Federal Act on Data Protection (nFADP, 2023), which aligns with EU GDPR standards. The National Cybersecurity Centre (NCSC) provides guidance and coordination in the event of cyber incidents and helps businesses navigate regulatory and technical security requirements.

For international companies with stringent compliance, performance, and privacy needs, Switzerland provides a secure, scalable, and regulation-aligned base for digital operations.

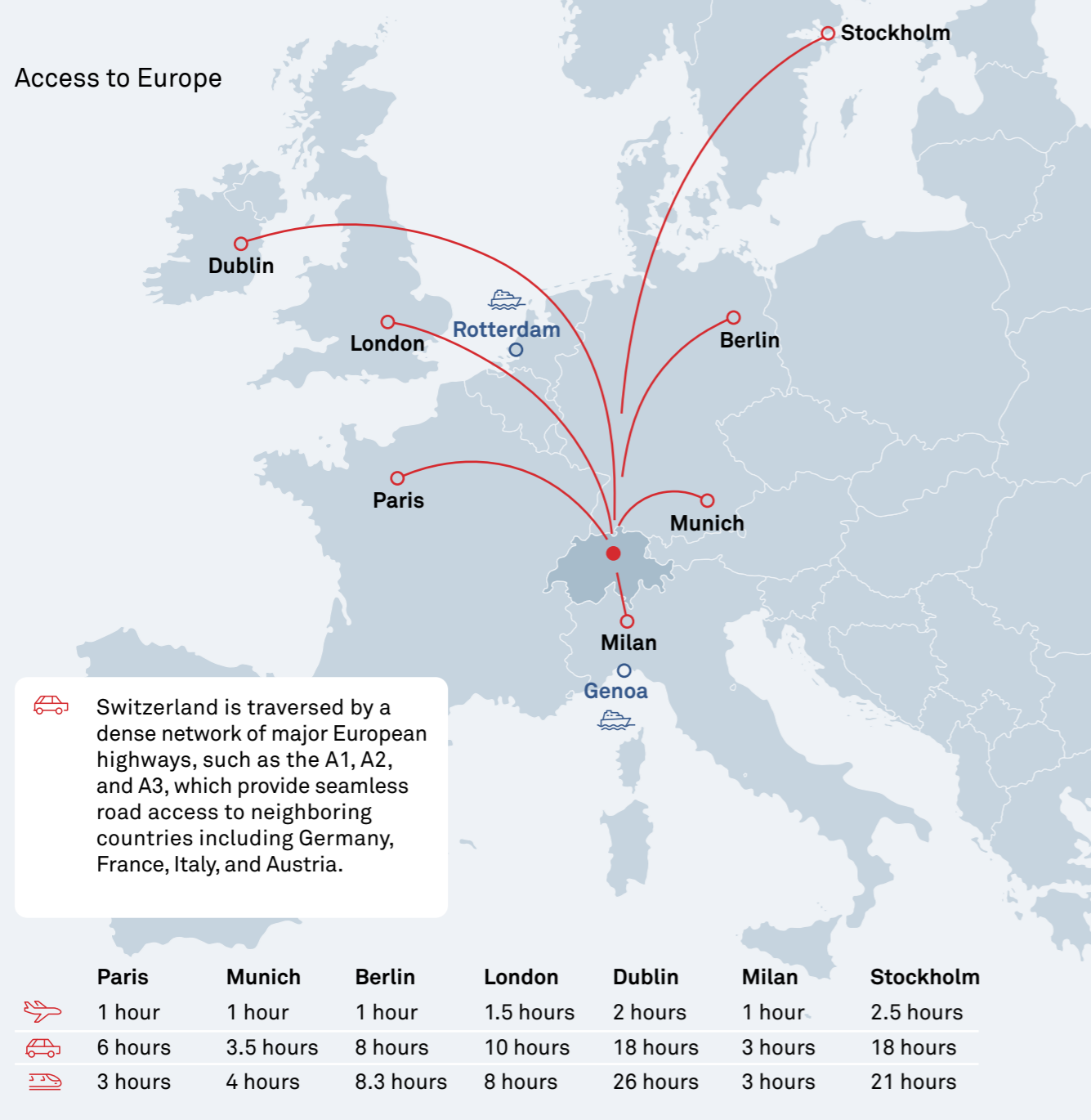
Sources and more information

Swiss Geography – Facts and Figures
Swiss Real Estate Association (SVIT)
Square Meter Prices by Country/City
Energy Cost Calculator
Property Market Switzerland
Quantus Real Estate Finance
Wüest Partner
Acquisition of property by foreign non-residents Lex Koller

Support Services:

- Cantonal and regional Economic Promotion Organizations
- Real estate platforms for property acquisition, for example Homegate
- Real estate network Swiss Circle

Access to Europe



9 Innovation Park: Become Part of the Innovation Ecosystem

Geographic Connectivity

Thanks to a highly developed transport infrastructure, “regional” still means well-connected in Switzerland. A production site in Neuchâtel is just 1 hour 15 minutes from Geneva Airport. An office in Schaffhausen is only 45 minutes and an office in Chur only 60 minutes from Zurich by car.

Cantons such as Glarus, Uri, Grison, Fribourg, Valais and Solothurn, located on the periphery of major economic centers, offer attractive conditions for international investors. These cantons are closely integrated into the national road

and rail network, allowing swift access to urban hubs and airports. They combine excellent infrastructure with lower real estate and labor costs and more competitive energy pricing. For companies looking to balance cost efficiency with strategic access, these cantons present a compelling alternative to larger metropolitan areas, particularly for industrial production, logistics, and support functions.

Switzerland’s central geographical location in Europe enables convenient and rapid access to the major markets of the European continent.



Switzerland Innovation Park, with 16 locations nationwide, offers your business access to state-of-the-art infrastructure, leading research institutions, and industrial partners. It supports applied research, prototyping, and the commercialization of new technologies. Through partnerships with institutions such as ETH Zurich, EPFL, and the University of Basel, the park enables interdisciplinary collaboration that accelerates innovation and strengthens global competitiveness.

Switzerland Innovation Park hosts over 700 resident companies, including global leaders such as Cisco, Johnson & Johnson, Merck, and VDL ETG. Across its locations, the network welcomes more than 6,000 professionals working on-site and collaborates with over 60 academic and research partners.

Key R&D Focus Areas:

- Building and Construction
- Energy
- Life Sciences
- Manufacturing and Materials
- Mobility
- Photonics and Quantum Technologies
- Space and Aviation

Supported by a network of public and private stakeholders—including the Swiss federal government, cantons, universities, and businesses—each location specializes in select domains, offering targeted expertise, sector-specific infrastructure, and localized support.

Services and Benefits for Foreign Investors

If you are looking to establish or expand R&D operations, Switzerland Innovation Park offers:

- Over 260,000 square meters of laboratories, cleanrooms, offices, and coworking space
- Access to a dynamic network of high-tech start-ups and over 25 accelerators & incubators, and innovation programs
- Direct connections to world-renowned academic partners

Sources and more information

- **Switzerland Innovation Park**
- **Park Basel Area** supports life sciences, biotech, and industrial transformation, leveraging partnerships with the University of Basel and ETH Zurich to develop marketable healthcare solutions.
- **Park Biel/Bienne** leads in smart manufacturing and battery technology, offering access to advanced research facilities for SMEs and start-ups.
- **Park Innovaare** specializes in accelerator technology and materials science, driving industrial R&D collaborations at the Paul Scherrer Institute.
- **Park West EPFL** promotes innovation in advanced technologies across six locations in Western Switzerland, making it an ideal hub for start-ups and global corporations.
- **Park Zurich** focuses on robotics, mobility, and space research, providing proximity to ETH Zurich and the University of Zurich for breakthrough innovations.
- **Park Ost** supports MEM industries, health tech, and digitization, fostering start-ups and high-impact research in Eastern Switzerland.

10

Need More Help?

Global Network: Swiss Business Hubs



Switzerland Global Enterprise (S-GE) is the official Swiss organization for export and investment promotion. We ...

- Help with your location analysis. We provide you with data and information to get a clear picture of how Switzerland can add value as a leading innovation ecosystem, specifically to your needs.
- Facilitate site visits tailored to your interests and industry-specific ecosystem. This gives you the opportunity to engage with local peers and hear how they successfully use Switzerland as a base for their business.
- Connect you with regional and cantonal partner organizations, industry experts, recruiters, universities and research centers—we happily provide you with contacts and introductions that kick-off and accelerate your growth in Switzerland.

About Switzerland Global Enterprise (S-GE) and the Swiss Business Hubs

Switzerland Global Enterprise (S-GE) is your official partner when it comes to establishing and expanding business operations in Switzerland. Mandated by the Swiss government and the cantons, we provide confidential, free-of-charge support to international companies exploring investment opportunities. Our global network of Swiss Business Hubs, located within Swiss embassies and consulates, serves as your local gateway to Switzerland—offering market insights, project guidance, and connections to regional partners. If there is no Swiss Business Hub in your country, our expert team based in Switzerland is readily available to assist you directly with tailored advice and introductions.

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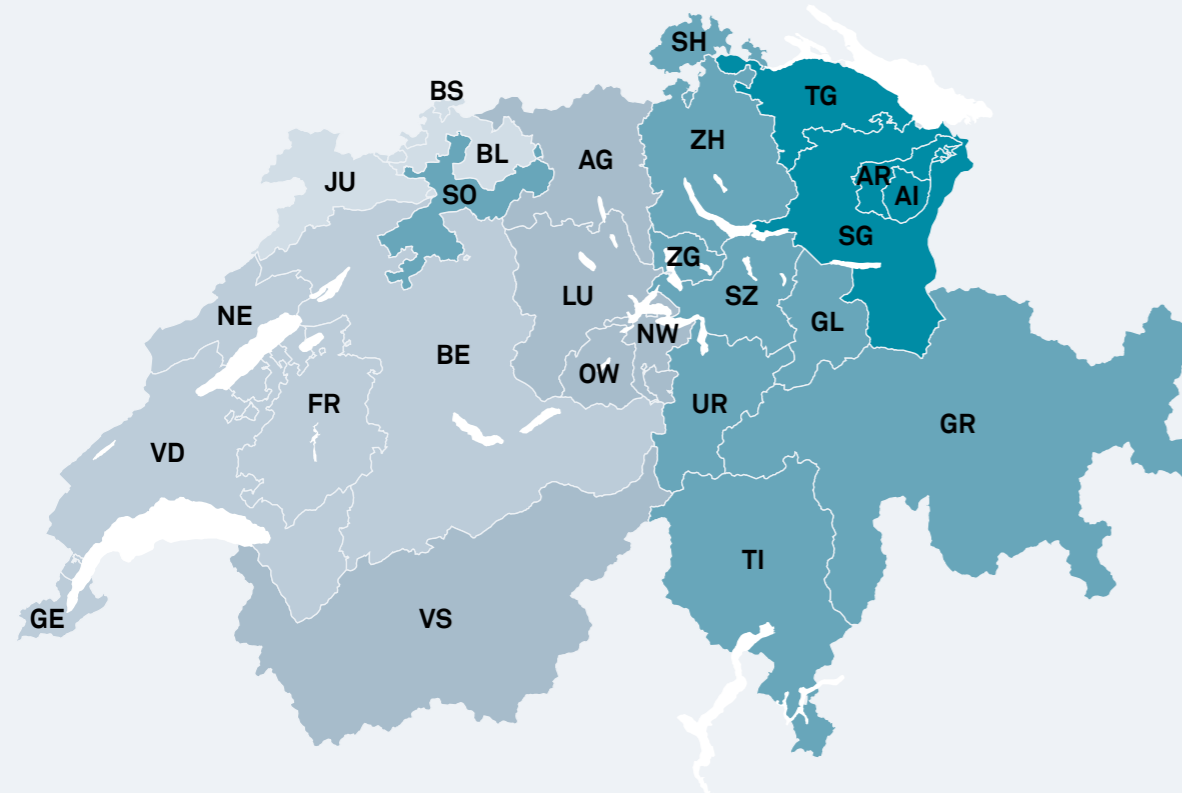
Africa

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National Network: Cantonal Economic Promotion Agencies



- Basel Area Business & Innovation
- Greater Geneva Bern Area
- Cantons of Aargau, Lucerne, Obwalden, Nidwalden and Valais
- Greater Zurich Area
- St. Gallen Bodensee Area

Cantons and Areas in Switzerland

If you are interested in the service offerings of the different locations in Switzerland, S-GE puts you in touch with the regional and cantonal economic promotion agencies. These local partner organizations assist you in finding suitable office space in their region, in applying for work permits, or introducing you to the local tax authorities. They also help with anything else you might encounter during the settlement process, until you are up and running with your business in Switzerland.

Cantonal Economic Promotion Agencies

Aargau (AG)
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Appenzell Ausserrhodon (AR)
Economic Promotion
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Appenzell Innerrhodon (AI)
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Basel-Landschaft (BL)
and Jura (JU)**
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Annex: Accelerators and Incubators

National Startup and Innovation Organizations

- Innosuisse – The Swiss Innovation Agency
- Venturelab – National startup support and training organization
- Swiss Startup Group – Supports startups with investment, incubation, and scaling
- Swissparks.ch – Association of Swiss Technology Parks and Business Incubators
- MassChallenge Switzerland – A global accelerator supporting innovative startups
- Switzerland Innovation – A network of innovation parks across Switzerland
- IFJ Startup Support – Supports entrepreneurs in Switzerland by offering startup training, coaching, tools, and access to a broad startup ecosystem

Regional Startup and Innovation Hubs

Central Switzerland

- Technopark Lucerne (Root)
- Startup Pilatus (Sarnen/Alpnach)
- Schwyz Next (Schwyz)
- BusinessPark Zug (Zug)
- Impact Hub Bern
- Sitem-Insel

Eastern Switzerland

- Technopark Winterthur
- Technopark Graubünden
- RhyTech Neuhausen
- HSG START Accelerator
- InnoQube Chur

Northwest Switzerland

- Tech Park Basel
- Impact Hub Basel
- Gebert Rüt Stiftung
- DayOne
- BaseLaunch

Ticino

- USI Startup Centre (Viganello)
- Agire Foundation/Tecnopolo Ticino (Manno)
- Impact Hub Ticino

Western Switzerland

- Venture Kick Romandie
- BioArk (Monthey and Visp)
- Fongit
- EPFL Innovation Park
- Biopôle Life Sciences Campus
- Campus Biotech
- Bluefactory
- Microcity
- Energypolis Campus
- IDIAP Research Institute
- unlimitstrust

Zurich Region

- Technopark Zurich
- BlueLion Zurich
- Impact Hub Zurich
- BioTechnopark Schlieren
- GlaTec Empa



Investment Promotion

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OFFICIAL PROGRAM

