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F I D F I N V E S T

WORLDWIDE



Swiss Confederation

Key Corporate Features (AG - SA- LTD)

General

Type of company:	AG / SA / LTD
Political stability:	Excellent
Common or civil law:	Civil
Disclosure of shareholders:	No
Migration of domicile permitted:	Yes
Corporate taxation:	Yes / Varies

Corporate requirements

Minimum number of shareholders / members:	3
Minimum number of directors / managers:	1
Corporate directors / managers permitted:	No
Company secretary required:	No
Usual authorised capital:	CHF 100,000

Local requirements

Registered office / agent:	Yes
Company secretary:	No
Local directors:	Yes
Local meetings:	Yes
Government register of directors / managers:	Yes
Government register of shareholders / members:	No

Annual requirements

Annual return:	Yes
Submit accounts:	Yes
Audit requirement:	Yes
Publicly accessible accounts:	Yes

Recurring government costs

Minimum annual tax / licence fee:	Varies
Annual return filing fee:	Nil

