

# Company foundation checklist

Not all points necessarily apply to all cases. Some topics are further developed at [www.gruenden.ch](http://www.gruenden.ch).

## Preparation

	All three legal forms	GmbH	AG
<b>Basic legal considerations</b>	Regardless of the legal form, each company founder must be aware that some activities and exchanges should be regulated by contract.	Corporate law issues should be decided before the foundation and recorded in writing (eg, in a partner or shareholder agreement).  If intellectual property rights (eg, inventions, designs, software code) have already been acquired, these must be brought into the business.  The purchase of a share mantel is void.	
<b>Rough concept or business plan</b>	At the beginning, check whether you meet the personal requirements for an independent activity and have the necessary knowledge and experience. Consult with your family members, friends and acquaintances, and create a rough concept or a business plan.		
<b>Obtain authorisations</b>	Clarify whether authorisations are required for implementation of the planned activity or whether other legal requirements have to be fulfilled. More information: <a href="http://www.bewilligungen.admin.ch">www.bewilligungen.admin.ch</a> (national level) or cantonal platforms.		
	<b>Sole proprietorship</b>	<b>GmbH</b>	<b>AG</b>
<b>Investigation of recognition of independence</b>	Check with your compensation fund at an early stage that the activity you intend to pursue is <i>legally recognised as self-employment</i> . More information: <a href="http://www.ausgleichskasse.ch">www.ausgleichskasse.ch</a> .  For some professional groups and sectors, recognition of self-employment is carried out exclusively by SUVA. More information: <a href="http://www.suva.ch">www.suva.ch</a>	Recognition not necessary, as a legal entity	
<b>Required insurance in particular personal insurance</b>	Clarify <i>your insurance needs and obligations</i> , including those that cover your business risks. Contact SUVA, your professional association and private providers for quotes. The amount of the premium depends on the insured salary More information: <a href="http://www.suva.ch">www.suva.ch</a> , <a href="http://www.bsv.admin.ch">www.bsv.admin.ch</a> > Praxis > KMU/Betriebe > KMU Ratgeber		
	<b>Sole proprietorship</b>	<b>GmbH</b>	<b>AG</b>
	Settle the following insurance <i>for yourself</i> : – 1st pillar (AHV, IV, EO), child allowance ** – Pension fund (3rd pillar) *** – Health insurance *** – Accident insurance ***  Sole proprietorships are obliged to join a family compensation fund, even if only childless people, part time co-workers, or no employees are employed.  <i>If you employ personnel</i> , you are obliged to take out accident insurance and to register employees with the 1st pillar. The pension fund is subject to an insurance obligation of CHF 21,150 (as of 2017). Health insurance is not required by law, but is customary and recommended.	Settle the following insurance <i>for yourself * and your employees</i> : – 1st pillar (AHV, IV, EO), child allowance ** – pension fund (2nd pillar), compulsory – unemployment insurance ALV – sick leave insurance *** – accident insurance obligatory (operational accident (BU), non-operational accident (NBU)) only if more than eight working hours a week  * You are considered to be an employee if you are active in the business as (co-)owner of the AG/GmbH ** Contact the responsible AHV office More information: <a href="http://www.ausgleichskasse.ch">www.ausgleichskasse.ch</a> *** Not mandatory, but recommended depending on the state of affairs	
<b>Guarantee Financing</b>	Capital search is another challenge. Note that potential donors need a business plan to get an idea of your project and the chances of success. When the financing is secured, you can open a company account at the bank of your choice.		

	<b>All three legal forms</b>		
<b>Premises</b>	In Zurich, up to six months' rent must be paid in cash as a deposit. This is a lot of capital that is then unavailable for the construction of the company. Under certain conditions, it is possible to conclude a rental deposit insurance (GO! offers a rental deposit insurance at preferential conditions: <a href="http://www.mikrokredite.ch">www.mikrokredite.ch</a> ). If the company has sufficient cash reserves, the insurance can be terminated and the rental deposit cash paid. The local building authority must be consulted in the case of any new construction.		
	<b>All three legal forms</b>		
<b>Company name</b>	Determine the company name. It is advisable to clarify the availability of the planned name, so that there is no conflict with companies with a similar name. You can order a company search at the Office of the Commercial Register (Handelsregister) at <a href="http://www.regix.ch">www.regix.ch</a> .		
	<b>Sole proprietorship</b>	<b>GmbH</b>	<b>AG</b>
	Your family name must be included in the company name.	The company name must contain the legal form (AG/GmbH).	
	<b>All three legal forms</b>		
<b>Domain name</b>	Register the desired/available domain name with a registrar.		
	<b>All three legal forms</b>		
<b>Provision of letters and internet presence</b>	Develop your logo and corporate identity for your correspondence and internet presence. If possible, use an expert. If you want to protect your logo as an image, register it with the Institute for Intellectual Property IGE ( <a href="http://www.ige.ch">www.ige.ch</a> ). Keep in mind that the visual appearance is important, but that you are measured primarily on your product or service, and your customer orientation. Note company obligations pursuant to <b>OR 954a</b> : the name entered in the commercial register must be indicated completely and unchanged on correspondence, order forms, invoices and announcements. In addition, short names, logos, business names, signs and similar details may be used.		
	<b>Sole proprietorship</b>		
<b>Verification of entry in the commercial register</b>	Individuals who carry on a commercial business and earn a minimum of CHF 100,000 (annual turnover) during one year are obliged to register their company in the commercial register (HREgV Art. 36). See <a href="http://www.admin.ch">www.admin.ch</a> > Bundesrecht > Systematische Rechtssammlung (search for the term 'hregv')		

#### Foundation

	<b>Sole proprietorship</b>	<b>GmbH</b>	<b>AG</b>
<b>Establish amount of capital and payment in full</b>	No requirements	Define the amount of the capital (minimum CHF 20,000) and the amount of the ordinary shares (minimum CHF 100) and determine how the shares are to be distributed among the co-founders.  Decide on the type of payment (cash payment, contribution in kind, with or without real estate, offset), whereby the capital contribution must be paid-in in full. Open a blocked account at the bank of your choice for the cash deposit.	Define the amount of the share capital (minimum CHF 100,000) and the nominal value of the shares (minimum CHF 0.01) and determine how the shares are to be distributed among the co-founders.  Decide on the type of payment (cash payment, contribution in kind with or without real estate, offset) and how much of the share capital is to be paid-in in the foundation, or covered by offsetting or contribution in kind (minimum CHF 50,000, whereby at least 20% of the nominal value is paid-in for each share). Open a blocked account at the bank of your choice for the cash deposit.
	<b>Sole proprietorship</b>	<b>GmbH</b>	<b>AG</b>
<b>Determine bodies</b>	No requirements	No precautions required  All shareholders exercise joint management. The statutes govern the management of the company. Each managing director is entitled to represent the company. The statutes may deviate from the representation, but at least one managing director must have the right of representation.	Determine the person or persons who will be on the board of directors. These may, but need not, be shareholders. So long as the management has not been transferred by means of an organisational regulation, it is available to all members of the board  If the statutes or the organisational regulations do not specify otherwise, power of representation is granted individually to each member of the board of directors. At least one member must be authorised to represent.

	<b>GmbH</b>	<b>AG</b>
<b>Determine bodies</b>	Determine an auditor in accordance with the provisions of the federal law on the approval and supervision of auditors and in accordance with <b>OR 728</b> independent auditors, and request a declaration of acceptance. With the consent of all partners and shareholders, a (limited) audit can be waived if the company has no more than 10 full-time positions per year (see <b>OR 727a</b> ).	
<b>Establish organisational structure</b>	<b>Sole proprietorship</b>	<b>AG</b>
	<b>GmbH</b>	<b>AG</b>
	<b>GmbH</b>	<b>AG</b>
	No requirements	<p>Establish the organisational structure of the company and determine who is responsible for the management and who will have signatory authorisation if not all members of the management team will be in charge of the management, or if not every managing director will be authorised to represent.</p> <p>It is also advisable to draw up organisational regulations that define the tasks, competencies and responsibilities of the management and other function providers.</p>
		<p>Establish the organisational structure of the company and determine who is responsible for the management and who will have signatory authorisation.</p> <p>It is also advisable to draw up organisational regulations that define the tasks, competencies and responsibilities of the members of the board of directors. If management is delegated to individual members of the board of directors or to third parties, an organisational regulation is legally mandatory.</p>
		In all cases, work permits are required for foreign specialists; → see the 'Permits' section.
<b>Development</b>	<b>Sole proprietorship</b>	<b>GmbH</b>
	<b>Sole proprietorship</b>	<b>AG</b>
	The individual company is created with the commencement of business, regardless of whether it is registered in the commercial register.	The GmbH and AG result only with entry into the commercial register.
<b>Deposit initial capital</b>	<b>Sole proprietorship</b>	<b>AG</b>
	<b>GmbH</b>	<b>AG</b>
	<b>GmbH</b>	<b>AG</b>
	No requirements	In the case of formation by cash subscription, the share capital must be paid into a blocked account at the free disposal of the company.
		In the case of formation by cash subscription, the equity must be paid into a blocked account at the free disposal of the company.
		Information on capital deposits: see, for example, ZKB brochure and website
<b>Registration in the commercial register</b>	<b>All three legal forms</b>	
	An application for the commercial register must contain the following information: company name, any translations of the company name, seat (political municipality), address (street and house number), purpose (area of activity), personal data of the persons to be registered; eg. owner of the company (last name, first name, home town, or foreign citizenship, place of residence, type of signatory authority).	
	The application must be accompanied by the officially certified signatures of the persons registering and the officially certified signatures of any signatory. The registration must be submitted to the cantonal commercial register office at the company's registered office. This can be done personally or by post. As a rule, the commercial register statement is available approximately one week after registration (an extract can also be ordered before publication in SHAB, which is available 24 to 48 hours after registration).	
	Pursuant to HREgV Art. 24a, the commercial register must verify the identity of the individual persons to be registered in the commercial register on the basis of a valid passport or a valid identity card or a copy of a valid passport or a valid identity card. In the case of personal entries, a file copy must always be submitted.	
Information sheets, forms and samples can be found on the website of the cantonal commercial register office: <b>www.zefix.admin.ch</b>		

HRegV = Commercial register regulations MWstG = Federal law on value added tax OR = Swiss Code of Obligations

	GmbH	AG
<b>Foundation documents for individuals and founders</b>	<p><i>Information on persons to be entered in the commercial register:</i></p> <p><b>Individual:</b></p> <ul style="list-style-type: none"> <li>• Last name</li> <li>• If applicable, unmarried name</li> <li>• All first names in the correct order</li> <li>• Any reputational, nickname or performer's name</li> <li>• Any Swiss or equivalent foreign title</li> <li>• Date of birth</li> <li>• Gender</li> <li>• Political municipality of the place of origin or nationality of foreign nationals</li> <li>• Political municipality of the place of residence or of a foreign place of residence: the place and country name</li> <li>• Identity card (passport or ID) of all persons to be entered</li> <li>• Type, number and issue number of the ID document</li> <li>• Function in the business</li> <li>• Type of signatory authorisation</li> </ul> <p><b>Legal entity:</b></p> <ul style="list-style-type: none"> <li>• Company, name</li> <li>• Company identification number (UID)</li> <li>• Seat</li> <li>• Function</li> </ul> <p><i>Information on founders who are not to be entered in the commercial register:</i></p> <p><b>Individual:</b></p> <ul style="list-style-type: none"> <li>• Last name</li> <li>• All first names in the correct order</li> <li>• Date of birth</li> <li>• Political municipality of the place of origin or nationality of foreign nationals</li> <li>• Political municipality of the place of residence; or of a foreign place of residence: place and country name</li> </ul> <p><b>Legal entity:</b></p> <ul style="list-style-type: none"> <li>• Company or name</li> <li>• Company identification number (UID)</li> <li>• Seat</li> </ul>	<p>– Commercial register entry, with the signatures of two members of the management, or a member with single signatory authority, and the signatures of all persons entitled to sign (other members of the management, authorised representatives, other representatives). All signatures must be officially certified.</p> <p>– If the function of the managing directors is based on a choice, proof that the persons concerned have accepted the election (declaration of acceptance, if the election does not result from the founding certificate).</p> <p>– Where applicable, the decision of the founders or, as far as the statutes provide for this, the decision of the managing directors:</p> <ul style="list-style-type: none"> <li>– on regulation of leadership of the management</li> <li>– on the appointment of other persons entitled to represent them</li> </ul> <p>– Lex-Friedrich declaration, if the company has the purpose of the acquisition of property that does not serve as a permanent establishment.</p> <p>– A recent extract from the foreign commercial register (certified by the competent office at the place of registration of the main branch) for trading companies and legal entities involved in the business that are located outside Switzerland, or, if such is not available, an equivalent certificate of their legal existence.</p>
		<p>– Commercial register entry, with the signatures of two members of the board of directors, or of a member with single signatory authority, and the signatures of all persons entitled to sign (further members of the board of directors, managing directors, authorised representatives, other representatives). All signatures must be officially certified.</p> <p>– Proof that the members of the board of directors have accepted their election (declaration of acceptance of the election, if the election does not result from the founding document).</p> <p>– Protocol of the board of directors on its constitution, on regulation of the chairship and the granting of signatory powers.</p> <p>– Lex-Friedrich declaration, if the company has the purpose of the acquisition of property that does not serve as a permanent establishment.</p>

	GmbH	AG
<b>Foundation documents for shareholders</b>	<p>Contact a notary in order to prepare the foundation deed and inquire about the documents and information to be submitted. More information on the website of the commercial register. Provide this yourself or consult a lawyer or accountant. The draft documents required for the commercial register entry can be submitted to the commercial register office for preliminary examination. However, this checks only the conformity of the documents with mandatory law, not whether all significant documents in the individual case exist with the necessary content.</p> <p><i>Further foundation information and documents:</i></p> <ul style="list-style-type: none"> <li>– public documentation of the incorporation</li> <li>– statutes that clearly represent all legally required content (in particular, the company name, registered office of the company and the company's purpose). When formulating the purpose of the company, do not define the field of activity too narrowly, thus preserving room for future changes. However, descriptions that are too widely formulated (eg, services of all kinds or manufacture of goods of all kinds) are inadmissible</li> <li>– if necessary, evidence that the statutory auditor has accepted its election (declaration of acceptance, if the election does not result from the certificate of incorporation)</li> <li>– where appropriate, a declaration on the waiver of a restricted audit</li> <li>– in the case of cash contributions, certificate showing the banking institution where the deposits are deposited, unless the bank is mentioned in the public deed</li> <li>– if the company has no legal domicile at its registered office, a declaration by the domiciliary holder that they grant the business a legal domicile at the place where its registered office is located (c/o address)</li> <li>– declaration by the founders that there are no other contributions in kind, assumptions, withholding facts or special advantages other than those mentioned in the supporting documents (Stampa declaration).</li> </ul> <p>In the case of contributions in kind, acquisitions in kind, intended acquisition of assets, withholding facts or special benefits, the following additional documents must be submitted:</p> <ul style="list-style-type: none"> <li>– contributions in kind with the necessary inserts (inventory lists or takeover balances)</li> <li>– contingency agreements with the necessary inserts (inventory lists or takeover balances)</li> <li>– foundation report signed by all founders</li> <li>– unqualified audit confirmation by a government-supervised auditor, an approved expert auditor or an approved auditor</li> </ul> <p>Information sheets, forms and examples can be found on the website of the cantonal commercial register office: <a href="http://www.zefix.admin.ch">www.zefix.admin.ch</a></p>	
<b>Legal position in case of contributions in kind and acquisitions in kind</b>	<b>Sole proprietorship</b> No requirements	<b>GmbH</b> If the share capital or subscribed capital is paid-in by contributions in kind, this must be disclosed in the statutes, <b>OR 628</b> (1) and (2) <b>OR 777c</b> (1-2); in addition, special basic formalities must be observed. The same applies if the capital is paid-in in cash, but the intention is to acquire significant assets on or after the foundation. See also para. 2 of the Stampa Declaration.
<b>Preliminary check of foundation documents</b>	<b>Sole proprietorship</b> No requirements	<b>AG</b> It is advisable to have the drafts of the documents required for the commercial register reviewed by the cantonal commercial register office. This takes about seven working days and usually costs between CHF 200 and CHF 300. Particularly complex preliminary tests can be more expensive.
<b>Notarial certification foundation documents</b>	<b>Sole proprietorship</b> No requirements	<b>GmbH</b> Submit the notarial documents required for the preparation of the founding act as early as possible to the notary. When founding, the founding members (of the AG) or the founding shareholders (of the GmbH) must be present in person, or legally represented, and sign the foundation documents before the notary. You must identify yourself with official documents (eg, passport). Deputies similarly must identify themselves and show an officially accredited power of attorney.
<b>Official authentication of signatures</b>	<b>All three legal forms</b> All signatures on the commercial register application form must be officially certified. This can be done at the notary, municipal office or at the counter of the commercial register office. The persons concerned have to identify themselves.  Duration: about 30 minutes. It is advisable to arrange the appointment in advance. Authentication costs CHF 10 to CHF 30 per signature.	

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MWstV = Federal regulation on value added tax

<b>Commercial register</b>	<b>All three legal forms</b>		
	<p>The registration (self-written or commercial register form) must be submitted to the cantonal commercial register office of the company's registered office. This can be done personally or by post. It is advisable to order an extract.</p> <p>The application is examined by the commercial register office. If the application documents are complete and legal, the entry in the cantonal commercial register is made within approximately seven working days.</p> <p>The entry text will be forwarded to the Federal Office of Justice. The entry is completed after one to two working days. The Federal Office then orders the publication of the entry in the Swiss Commercial Gazette (SHAB). This takes about three working days.</p> <p><i>Registration fees:</i> sole proprietorships CHF 120; AG CHF 600 (with capital exceeding CHF 200,000); GmbH CHF 600 (with capital of more than CHF 200,000). Each function CHF 20; each signatory authorisation CHF 30.</p> <p><i>Further costs (eg, canton of Zurich):</i> creation of a registration CHF 70, commercial register extract CHF 50, confirmation of registration before SHAB publication CHF 80, registry fees depending on size CHF 5 to CHF 150.</p>		
	<b>GmbH</b>	<b>AG</b>	
	<p>As soon as the company is registered, the paid-up capital can be deposited in the bank after presentation of the commercial register extract. The company (as a legal entity) is established or acquires its legal status when the entry has been completed. From this point, the company is fully operational.</p> <p><i>Legal proceedings may be taken before registration.</i> However, it should be borne in mind that in this case the persons involved are personally and completely liable. They are exempt from this liability only if the obligations are entered into expressly on behalf of the company to be founded and are taken over by the company within three months of entry in the commercial register.</p>		
<b>Further necessary documentation</b>	<b>Sole proprietorship</b>	<b>GmbH</b>	<b>AG</b>
	No requirements	<p>Documentary evidence of the initial contribution (optional)</p> <p>Opening and maintenance of the share register (obligatory)</p>	<p>Depending on the statutory regulation, issuance of shares, share certificates or documentary evidence of the shareholders' position</p> <p>Opening of the share register (of registered shareholders)</p>
<b>Bookkeeping and accounting</b>	<b>Sole proprietorship</b>		<b>AG</b>
	<p>Obligation to keep accounts and financial statements with sales revenues in the last financial year of <math>\geq</math> CHF 500,000. Individual companies with sales revenue of less than CHF 500,000 are obliged to keep records only of income, expenses and assets.</p> <p><b>OR 957 I and II</b></p> <p>Under MWstG Art. 70, each taxable person must keep their business records duly and in such a way as to enable them to ascertain easily and reliably the facts that are decisive for ascertaining the tax liability and the calculation of VAT on turnover and deductible input tax. In the case of companies that are obliged to keep accounts, accounting is used. However, taxpayers who are not subject to the OR-compliant accounting obligation are recommended to comply with the relevant provisions (in their own interest).</p> <p>Irrespective of the commercial register entry, self-employed persons (including freelance professions and farmers) must comply with the tax records and retention obligations (see Federal Act on Direct Federal Tax (DBG) Art. 125 para. 2, <a href="http://www.admin.ch">www.admin.ch</a>).</p> <p>The costs incurred in advance can be shown in the bookkeeping at the start-up date, if they can be documented.</p>		<p>With the entry of the company into the commercial register, you will be required to keep accounts. The costs incurred in advance – if they can be documented – can be shown in the bookkeeping at the start-up date.</p>

<b>Registration with compensation or family fund</b>	<b>Sole proprietorship</b>
	For registration of your self-employment and AHV contribution obligation, and the family allowance for employees, please contact the appropriate compensation or family compensation fund. Recognition of self-employment is achieved through submission of the questionnaire. More information: <a href="http://www.ausgleichskasse.ch">www.ausgleichskasse.ch</a>

<b>Other applications</b>	<b>All three legal forms</b>
	As a rule, the commercial register extract or entry is required for registration of the business telephone number. In certain circumstances, a deposit is required per phone or fax number (about CHF 800). The road traffic office requires presentation of the commercial register extract for redemption of company vehicles and number plates.

**After the foundation**

<b>Clarification of VAT</b>	<b>All three legal forms</b>
	<p>VAT is levied on persons who carry out a commercial or professional activity independently, irrespective of whether there is profit-taking.</p> <p>According to the Federal Act on Value Added Tax (MWstG), taxpayers with an annual turnover of taxable goods in Switzerland of ≥ CHF 100,000 (MWstG Art. 10 (1-2) (a)) are liable. Exempted from the tax liability are companies with taxable domestic turnover &lt; CHF 100 000; non-profit, voluntarily-run sports and cultural clubs or non-profit institutions with taxable domestic turnover &lt; CHF 150,000; companies with their registered office abroad, which provide services only subject to excise duty (MWstG Art. 10 (2) (b) in conjunction with Art. 9a MWstV).</p> <p>If the prerequisites are fulfilled for the tax liability, you must register in writing within 30 days of fulfilling the criteria at the Federal Tax Administration (FTA) in Bern (<a href="http://www.estv.admin.ch">www.estv.admin.ch</a>). In accordance with MWstG Art. 14, the tax liability begins with the commencement of business activities.</p> <p>In principle, every company is free to register as a non-compulsory subject if there is no compulsory tax liability. Please refer to the information in the brochure MWST-Info 02 Steuerpflicht.</p> <p>For registration with the FTA and clarification of the VAT obligation, this form can be used and completed online. However, the FTA recommends that the document is legally signed and sent to the FTA by post. It is also recommended that advance clarification is made related to the accounting method (net tax rate method or effective billing method, according to MWstG Arts. 36-37) and method of settlement (billing according to received or agreed charges pursuant to MWstG Art. 39 (1-2)).</p> <p>The VAT number is based on the UID (unique identification number). The UID Act has been in force since 1 January 2011 and every company in Switzerland is assigned a UID number. The entry in the official UID register of the Federal Statistical Office (FSO) is free of charge.</p> <p>More information: <a href="http://www.estv.admin.ch">www.estv.admin.ch</a></p>

<b>GmbH</b>	<b>AG</b>
The VAT number is applied only after entry in the commercial register.	

<b>Completion of required insurance</b>	<b>All three legal forms</b>
	<p>Conclude the necessary property insurance (eg, fire, water, operational liability). This usually costs between CHF 1,000 and CHF 5,000 per year. Clarify questions regarding the assessment and treatment of risks with a specialist.</p> <p>Personal insurance should also be concluded; see p. 74 'Preliminary clarification of the required insurance'.</p>

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MWstV = Federal regulation on value added tax

## Tax optimisation measures

### All three legal forms

The annual financial statements must be within the law. The new accounting law came into effect at the beginning of 2013. Tax optimisation is possible in the annual accounts, and in Switzerland it is still permissible to form hidden reserves. The tax regulations vary from canton to canton. It is therefore advisable to include a fiduciary or tax consultant for the tax optimisation of the financial statements.

The tax situation can be optimised for the company and the entrepreneur at the private level. Individuals can, for example, make contributions to pillar 3a or buy into the pension fund of the professional association, provided they are connected to a pension fund.

### Sole proprietorship

Self-employed persons may voluntarily join the pension fund of their employees or insure themselves through their professional association, provided that it has a pension fund. Self-employed persons who choose to enter the pension fund in middle age generally have high gaps in their contributions. Accordingly, the cost of buying into the pension fund may be high. Self-employed persons who voluntarily join the occupational pension plan have the same options as employees in tax planning. The financial results of the self-employed naturally fluctuate more than the income of employees. As a result, fine-tuning through purchase into the pension fund in good years is of great importance in order to break the tax progression effectively.

### GmbH

### AG

In the first few years after founding a company, taxes are often not a priority. As soon as a company is established and financially successful, tax optimisation becomes important. Holders of corporations need to think about their policy of reference (keyword: salary or dividend). A purchase in the pension fund must be examined, and the advantages and disadvantages carefully considered. Often it makes sense to consult a specialist.

## Start of the building phase

### All three legal forms

The activities during the first months and years are crucial for your company's advancement. It is important that you keep an eye on the key factors. Even after the foundation, you have to consider different requirements, such as legal obligations (eg. company organ obligations, guide share register with registered shares, general meeting within six months of the end of the year) and the renewal of sector-specific authorisations and requirements.

In addition, there are bookkeeping and records obligations, and the statutes of the GmbH or AG also contain obligations. It is important that all documents are kept from the beginning and stored chronologically. In the case of a sole proprietorship, a company account should be opened from the outset in order to separate the private area and the company.

An accountant should also be established from the outset. This can indicate the work to be carried out during the year. In addition, there are social insurance and tax obligations. Finally, obligations arise from contracts with customers, suppliers and employees.

From this point onwards, this package of obligations must be kept in mind at all times.

## Useful information sources

<a href="http://www.ausgleichskasse.ch">www.ausgleichskasse.ch</a>	Compensation funds in Switzerland
<a href="http://www.bewilligungen.admin.ch">www.bewilligungen.admin.ch</a>	Portal of permits and regulated professions in Switzerland
<a href="http://www.ch.ch">www.ch.ch</a>	Swiss authorities online
<a href="http://www.estv.admin.ch">www.estv.admin.ch</a>	Swiss Federal Tax Administration
<a href="http://www.expertsuisse.ch">www.expertsuisse.ch</a>	EXPERTSuisse Association for audit, tax and fiduciary
<a href="http://www.ezv.admin.ch">www.ezv.admin.ch</a>	Federal Customs Administration EZV
<a href="http://www.finma.ch">www.finma.ch</a>	Swiss Financial Market Supervisory Authority FINMA
<a href="http://www.ige.ch">www.ige.ch</a>	Federal Institute of Intellectual Property
<a href="http://www.kmu.admin.ch">www.kmu.admin.ch</a>	SME portal of the State Secretariat for Economic Affairs SECO
<a href="http://www.kmu.ige.ch">www.kmu.ige.ch</a>	SME site Swiss Federal Institute of Intellectual Property
<a href="http://www.kmunext.ch">www.kmunext.ch</a>	Network for SME succession
<a href="http://www.kmu.unisg.ch">www.kmu.unisg.ch</a>	Swiss Institute for SMEs, University of StGallen
<a href="http://www.sav-fsa.ch">www.sav-fsa.ch</a>	Swiss Bar Association SAV
<a href="http://www.sem.admin.ch">www.sem.admin.ch</a>	State Secretariat for Migration SEM
<a href="http://www.seco.admin.ch">www.seco.admin.ch</a>	State Secretariat for the Economy SECO
<a href="http://www.s-ge.ch">www.s-ge.ch</a>	Switzerland Global Enterprise > Invest > Netzwerk > Kantone
<a href="http://www.startbiz.ch">www.startbiz.ch</a>	Start business online through SECO website
<a href="http://www.statistik.admin.ch">www.statistik.admin.ch</a>	Federal Office for Statistics FOS
<a href="http://www.suva.ch">www.suva.ch</a>	Swiss accident insurance institution SUVA
<a href="http://www.treuhandsuisse.ch">www.treuhandsuisse.ch</a>	TREUHAND   SUISSE Swiss Association of Trustees
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