



MEHR · COSSA

TREUHAND

**AKTIENGESELLSCHAFT (AG)**

**Corporation**

CHECK-LIST 2026

Switzerland  
2026



## CHECKLIST AKTIENGESELLSCHAFT (AG)

*(Aktiengesellschaft – Switzerland)*

In order to initiate the incorporation of your Swiss AG (corporation), we kindly ask you to provide the following documents and information.

The formation of an AG requires notarial incorporation, capital payment confirmation, adoption of Articles of Association, appointment of the Board of Directors, and registration with the Commercial Register. Proper structuring at the outset is essential for governance, liability protection, and tax efficiency.

### 1. Shareholder Information

For each shareholder (individual):

- Copy of valid passport or ID
- Residential address
- Date of birth
- Nationality
- Marital status
- Contact details (email and phone)

If shareholder is a legal entity:

- Commercial Register extract
- Articles of Association
- Board resolution approving participation
- Identification of beneficial owner

### 2. Board of Directors

- Full details of each Board member
- At least one Board member resident in Switzerland?  
(At least one person with signatory authority must be resident in Switzerland.)
- Type of signature (individual / collective)
- Appointment of Chairman (if applicable)

Optional:

- Secretary (if appointed)



### 3. Company Details

- Proposed company name  
(Subject to name availability check)
- Registered office (municipality & canton)
- Business address (domicile agreement if applicable)
- Corporate purpose (precise and legally compliant wording required – we assist in drafting)

### 4. Share Capital Structure

- Total share capital (minimum CHF 100'000)
- Paid-in capital (minimum CHF 50'000 required at incorporation)
- Type of shares:
  - Registered shares (Namenaktien)
  - Bearer shares (subject to legal restrictions)

- Nominal value per share
- Allocation of shares among shareholders

If contribution in-kind:

- Valuation documentation
- Contribution agreement
- Auditor's report (mandatory for in-kind contributions)

### 5. Bank Account for Capital Deposit

- Confirmation of selected bank
- Opening of capital deposit account
- Original capital confirmation letter (required by notary)

### 6. Auditor (Revisionsstelle)

- Ordinary audit required?
- Opting-out declaration (if eligible and <10 employees)
- Appointment of licensed auditor (if required)



## 7. VAT (MWST) Registration

- Estimated annual turnover
- Will turnover exceed CHF 100'000? (Yes / No)
- Type of services / goods
- Cross-border activities?
- Import / Export activities?

## 8. Social Security & Employment

- Expected start of operations
- Will the AG employ staff? (Yes / No)
- Estimated annual payroll

We assist with employer registration and coordination of mandatory insurances (AHV, ALV, UVG, BVG).

## 9. Corporate Governance & Compliance

- Financial year end
- Need for bookkeeping services?
- Need for payroll administration?
- Shareholder agreement required?
- Internal regulations required?

Note: An AG is subject to stricter governance and reporting requirements compared to a GmbH.

## ⊗ Optional Additional Services

- Domiciliation services
- VAT registration
- Accounting setup
- Payroll setup
- Assistance with investor structuring
- Shareholder agreement drafting
- Board member mandate (if required)
- Website & branding
- Tax structuring & holding analysis



### IMPORTANT NOTE

An AG is a separate legal entity with limited liability.  
Shareholders are liable only up to their capital contribution.


However, correct structuring of:

- Articles of Association
- Share capital structure
- Governance framework
- Board composition
- Tax registration
- Compliance procedures

is crucial to ensure investor protection, regulatory compliance, and long-term flexibility.

We strongly recommend a coordinated, legally robust formation process.

Please send the required documents and information to [office@mehr-cossa.ch](mailto:office@mehr-cossa.ch)

 +41 767 139 700

Kind regards.