

# Maximise your Results

## 10 Tips for Building a Successful Start-up in Switzerland

A practical advisory note for entrepreneurs launching, relocating or growing a business in Switzerland.

1

### Your legal form is a financing decision, not an administrative detail.

An AG allows anonymous shareholders, unrestricted share transfers and is recognised by international investors. A GmbH is more cost-efficient to set up but creates structural friction the moment you want to bring in outside capital. **Converting later costs material amounts and months of delay.** Choose with the exit in mind, not the launch.

2

### Moving to Switzerland does not reset your tax history abroad.

Many countries impose exit taxes on unrealised gains when residents leave. Some continue taxing former residents for years. **If you hold assets, shares or a business abroad, your home country may still have a claim** – regardless of your Swiss residence permit. Structuring before you relocate is not optional; it's often the difference between a clean move and a prolonged dispute.

3

### VAT is not one threshold. It is a map of where your customers are.

Swiss VAT registration is mandatory at CHF 100'000 turnover – but **selling digital services to EU customers triggers EU VAT obligations from the very first franc**, regardless of your Swiss revenue. Many founders discover this only when a foreign tax authority writes to them. Registration deadlines are strict and penalties compound quickly.

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### Founder equity must be earned, not only issued.

Without reverse vesting clauses in your shareholders' agreement, a co-founder who exits after six months retains 100% of their equity. **This single omission has made otherwise promising companies unfundable.** Vesting schedules protect the remaining founders, incentivise commitment, and are the first thing serious investors look for in your cap table.

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### Your company must formally own the IP.

Code, brand assets, data, inventions, algorithms, content and customer materials must be assigned to the company. **Work created before incorporation, by freelancers or by employees without clear clauses may not be cleanly owned.** In due diligence, unclear ownership becomes leverage for the buyer, a discount for the investor or a reason to stop the transaction.

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### Bankability begins before you speak to the bank.

Swiss banks assess the complete story: who owns the business, where the capital came from, how revenue is generated, who the customers are and whether the structure makes sense. **A clean file with source-of-funds evidence, ownership chart, contracts, business model and accounting setup can turn uncertainty into bankability.**

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### Liquidity management is a legal duty, not a finance exercise.

A business can show strong margins on paper while running out of money in its bank account. Swiss law (Art. 725 OR) requires founders to act the moment equity is half consumed — **failure to do so creates personal liability.** A working capital plan and a liquidity buffer are not optional extras; they are legal obligations and survival tools simultaneously.

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### A remote employee abroad may create a taxable presence.

A person working from another country is not just an HR matter. If that person negotiates, signs, manages key client relationships or acts with authority abroad, the Swiss company may create payroll, social security, tax or permanent establishment exposure outside Switzerland. **International hiring needs rules before the first remote employee starts.**

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### Swiss employment law has no margin for error

Employment status, AHV/IV/EO/ALV, accident insurance, pension obligations, source tax where applicable, notice periods and employment contracts **are not back-office details.** Misclassifying an employee as a freelancer, registering too late or using weak contracts can create retroactive liabilities, interest and disputes long after the employee has left.

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### The best data rooms are built from day one

The buyers runs the same checklist: corporate records, cap table, IP ownership, tax compliance, employment contracts, financial statements. **Companies that can provide clean documentation in 48 hours receive higher valuations and close faster** than those who spend months reconstructing history.



## About GVSTAX

### Swiss advisory support from Zug structured for efficiency, compliance and growth.

GVSTAX is a Swiss advisory firm based in Zug, providing integrated support in company formation, international tax, EU VAT and Swiss accounting. The firm works with expats, international professionals and companies, who require clear and compliant Swiss structures.

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