Checklist: setting up a GmbH in Switzerland

Five phases from preparation to after the commercial register entry. Print it and tick it off.

1. Set the key details

- [ ] Company name checked in Zefix; it contains «GmbH» (Art. 950 CO). Optional: trademark and domain checked.
- [ ] Purpose of the company drafted.
- [ ] Municipality of the registered office and business address set; for a c/o address, the domicile acceptance declaration is available.
- [ ] Members defined: one or more natural persons or legal entities (Art. 772 CO).
- [ ] Management and signing authority set; at least one person authorised to represent the company lives in Switzerland (Art. 814 para. 3 CO).
- [ ] Auditor elected or opting-out decided: possible with no more than 10 full-time positions on annual average and the consent of all members (Art. 727a para. 2 CO).

2. Provide the nominal capital

- [ ] Nominal capital set: at least CHF 20,000 (Art. 773 CO), divided into quotas with a nominal value above zero (Art. 774 CO).
- [ ] Cash contribution: capital deposit account opened, capital paid in full, bank confirmation received (Art. 777c CO).
- [ ] For contributions in kind or set-off: contribution agreement, formation report and audit confirmation prepared.

3. Prepare the formation documents

- [ ] Articles of association with company name, registered office, purpose, nominal capital, number and nominal value of the quotas and form of notices (Art. 776 CO).
- [ ] Decided whether the articles provide for additional contributions, ancillary obligations, pre-emption rights or a non-compete clause (Art. 795 and 796 CO).
- [ ] Deed of incorporation prepared.
- [ ] Declarations of acceptance by the managing directors and, where applicable, the auditor.
- [ ] Stampa declaration and, depending on the canton, further declarations (e.g. on the acquisition of real estate by persons abroad).
- [ ] Powers of attorney, if founders are represented.

4. Notarise and register

- [ ] Deed of incorporation publicly notarised (Art. 777 CO).
- [ ] Application with all supporting documents filed with the commercial register office of the canton of the registered office, signed by the authorised signatories.

5. After the commercial register entry

- [ ] Entry checked: the GmbH becomes a legal entity on entry (Art. 779 CO); it receives its UID, the entry appears in the SOGC, the bank releases the capital.
- [ ] Beware of invoices from private directories after the SOGC publication (address book scams).
- [ ] Quota register set up (Art. 790 CO)
- [ ] List of beneficial owners set up (Art. 790a CO).
- [ ] Report to the transparency register within one month of the entry (Art. 9 para. 4 TJPG). Filing via EasyGov is free of charge; Hoop prepares the report and, if you wish, files it for you with a power of attorney.
- [ ] With employees: registration with the AHV compensation office, accident insurance (UVG) and occupational pension (BVG).
- [ ] VAT: mandatory from CHF 100,000 turnover per year, voluntary below.
- [ ] Accounting set up.

What to have ready

- [ ] Passport or ID card and residential address of all founders and managing directors
- [ ] Two or three options for the company name
- [ ] A short description of the purpose
- [ ] Business address and, for a c/o address, the consent of the address holder
- [ ] The nominal capital in a Swiss account or ready to transfer
- [ ] A smartphone for identification and qualified electronic signature

With Hoop you set up your GmbH online: guided process, articles and documents from your details, notarisation without being present in person.