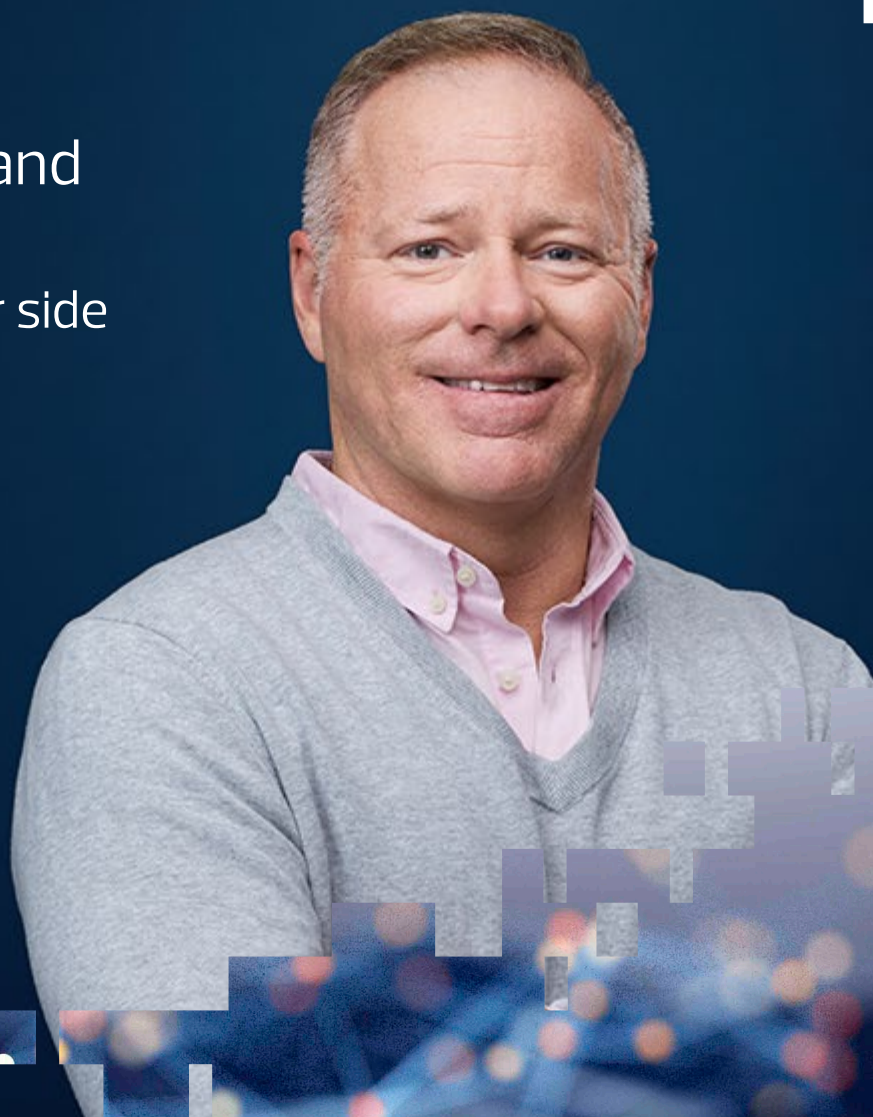


RSM Switzerland

A partner at your side



Tax Due Diligence

TAX DUE DILIGENCE

At RSM Switzerland, the client's investment and the control of the associated risks are our priority. Our main purpose is to verify the information that has been collected during the transaction or the investment process, to identify potential failures in the transaction or the investment opportunity, and thus avoid a bad business transaction.

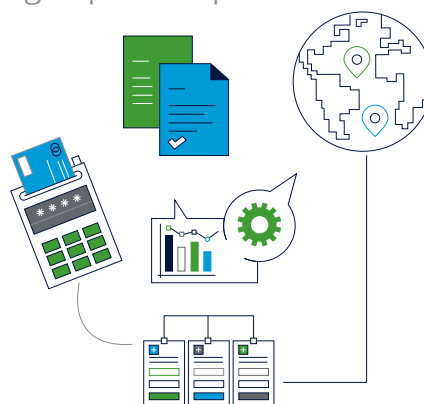
Indeed, when a buyer is interested in a target, he usually has very little information about it. Therefore, in the preliminary negotiations, he only receives the information provided by the target's management. However, this information generally covers a series of financial, legal and tax risks that the management will be careful not to reveal, or that it ignores in good faith, and which may be discovered in particular during a [tax audit](#). These risks can either be so important for the target's finances that the Transaction gets cancelled ("**deal breaker**"), or they can be sufficiently high to have an influence on the sale price.

In the context of planning such a transaction, the intervention of **external experts such as a qualified tax expert, a tax specialist, a financial expert, an accountant or a legal specialist**, is then essential. Indeed, these specialists are able to explore and evaluate the risks in much greater detail than the company's management. On the other hand, they ensure a total **independence** in the transaction which guarantees the veracity and **objectivity** of the discovered risks.

On the basis of the expert's report, the buyer will then be able to decide freely, and with full knowledge of the facts, on the **appropriateness** of the transaction and its fair [price](#). A due diligence, whether it is legal, fiscal, financial or all three at the same time, is often done on both the **buyer's** and the **seller's** side. This simplifies the review process by the buyer and allows to have a presentation brochure of the company made by an independent party for a concrete discussion for a purchase offer.

Our experience and expertise in due diligence allows us to offer our clients a complete fiscal and financial due diligence. It covers in particular:

- Examination of the company's activities from a tax law perspective;
- The links with companies belonging to the same group of companies in Switzerland or abroad, or with related companies;
- The [transactions](#) with these companies.



TAX DUE DILIGENCE

The due diligence report focuses in particular on the tax status of the company, under review of any tax exemption, negotiations with the tax authorities or results of a possible tax audit. It also includes a review of the company's [accounting](#) and [annual tax return](#), [VAT](#), [withholding tax](#), issuance stamp duty and securities transfer tax, [real estate](#) taxes (transfer tax, real estate gain), and other federal, cantonal and municipal taxes. Finally, it includes the examination of issues related to [social insurance](#).

Thanks to our extensive network of partners, we can also accompany you in **your legal due diligence**. Thus, you can benefit from a single point of contact and a coordinated approach for all your risks.

Our expertise also extends to:

- Planning of the tax and legal structure of the acquisition (holding structure, group composition, succession of transactions, financing expertise, etc.);
- Execution of the transaction (establishment of new entities, liquidation of existing entities, drafting of contracts, coordination with a lawyer or notary);
- Negotiation of the necessary tax agreements with the tax authorities, aiming at tax relief or exemption;
- Post-integration monitoring of the structure set up (accounting, auditing, tax representation, tax returns, VAT, etc.) for the benefit of our clients.

Contact us!

Scan this QR code and Contact us directly on our website.



About RSM

RSM Network

Global strength that reinforces our Swiss delivery

From Switzerland, RSM operates locally while leveraging the reach and capabilities of the RSM international network. This allows our teams to apply international standards and access specialised expertise whenever needed, without losing proximity or local leadership.

- Firms in **120 countries** with presence in each of the **top 40 major business centres worldwide**
- **56,000+** professionals globally
- **500+** offices across the Americas, Europe, MENA, Africa and Asia Pacific



56,000
People worldwide



500
Offices



120
Countries

RSM Switzerland

Swiss expertise, rooted in the local economic fabric

Operating across Switzerland, RSM supports Swiss SMEs, mid-sized companies and large organisations with audit & assurance, tax and consulting services. Our teams have a strong understanding of the Swiss regulatory, economic and entrepreneurial environment, bringing clarity and reliability to every engagement.

A single Swiss point of contact, connected globally

We know that time is precious. Your dedicated Swiss contact coordinates your needs locally and acts as your central interface, ensuring smooth collaboration and efficient delivery, while remaining close to your business realities.

Tailored solutions for Swiss businesses

Through close client relationships and strong sector knowledge, we deliver practical and tailored solutions.

Our approach helps organisations improve efficiency, manage risks and support sustainable growth in Switzerland and beyond.

Our presence in Switzerland



3
Offices



13
Partners



140+
People

