

Emmanuel

One of the
RSM team



Cryptocurrencies & Blockchain

Why would an individual and/or a legal entity need high-quality services for such assets? First of all, because this is a relatively new field, and one that is constantly evolving. This means that the authorities (Swiss or foreign) and the relevant legislation are often out of date from a theoretical point of view. It is therefore invaluable for you to have a qualified partner at your side who is at the cutting edge of knowledge (often unwritten!), in order to avoid unwanted tax or legal consequences.

RSM has built up its knowledge in this new and exciting field through its many clients! Our experience in the field of cryptocurrency and more generally in blockchain now enables us to provide first-class services.

RSM therefore has specialists for all the advice and services that a company or individual may need over time and as your projects progress: from the creation to the issue of tokens (ICO or ITO), from a legal, accounting or tax point of view, as well as the consequences for an investor (income or wealth tax, reporting obligations, etc.).

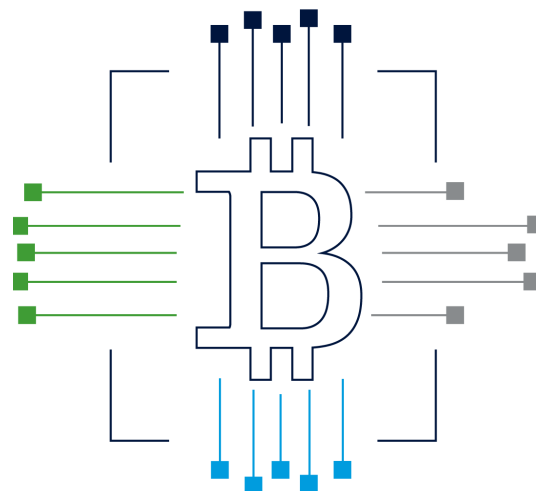
Our services include

Cryptocurrencies for individuals:

- Advice on the tax treatment and optimisation of each type of token issued from the investor's point of view (income and wealth tax, withholding tax and application of the double taxation treaty, where applicable).
- Professional securities dealer: analysis and tax consequences of the case in question.
- Advice on asset restructuring (e.g. incorporation of a company through a contribution in kind of cryptocurrencies).
- Tax obligations (annual tax return, forms, etc.).

Cryptocurrencies for companies:

- Advice on the tax treatment and optimisation of each type of token (native token, payment token, asset token and utility token) issued from the perspective of a Swiss company (income and capital tax, value added tax, withholding tax and stamp duty).
- Legal assistance with FINMA requirements.
- Comprehensive accounting and auditing services.
- Advice on group restructuring (strong RSM tax network worldwide).
- Annual corporate tax returns.
- All forms to be completed by a Swiss company for withholding tax and stamp duty.



CONTACT US!

Scan this QR code and Contact us directly on our website



RSM | 6TH LARGEST ASSURANCE, TAX & CONSULTING NETWORK WORLDWIDE

120 countries connected, a consistent execution

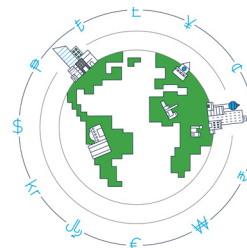
Whichever the country in which you operate may be, you have access to the whole RSM network. Our teams commit to the consistent quality of their projects in order to bring trust and security into your operations.

A unique contact point

We know that your time is precious. Your unique contact point at a high level is the relay of your needs at the heart of the network. It can make exchanges flow more smoothly, mobilise the local or international skills necessary whatever the destination of your ambitions may be.

A large range of skills

Together, we make our best skills, expertise and our sectorial knowledge available to you in order to help you reach your objectives. This expertise can help you enhance your business efficiency, reduce costs, control risks and become more competitive.



6%

Revenue growth
to **US\$ 10bn** in
2024



65,000+
People worldwide

900
Offices

120
Countries

OUR SERVICES

Accounting & Payroll

- Accounting
- Reporting set-up
- Salaries
- Invoicing
- Expatriates
- Secondment of personnel
- Back office management

Audit & Assurance

- Statutory and voluntary audits
- Donor and project audits
- Special and legislative audits
- Regulatory and AML audits
- Equal Pay Certification
- Internal audits

Consulting

- Strategy
- Commercial
- Restructuring
- Risk analysis and consulting

Corporate Finance & Deal Advisory

- Transaction advice
- M&A
- Due diligence
- Fundraising
- MBO / MBI

IT & Risk Advisory

- IT audit
- IT risk
- IT security & privacy
- Business risk
- CyberShield Academy
- Data analytics
- Digital transformation
- Green IT

Tax, Legal & GES

- Corporate & Real estate tax
- Private client services
- International tax
- VAT
- Crypto taxation
- Transfer pricing and M&A advisory
- Mobile workforce compliance & advisory
- HR solutions & advisory

Valuation & Transfer Pricing

- Business valuations
- Transfer pricing
- Functional analysis
- Documentation
- BEPS