

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.

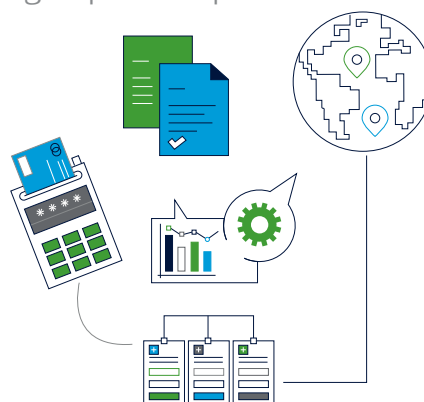
Indeed, when a buyer is interested in a target, he usually has very little information about it. Therefore, in the preliminary negotiations, he only receives the information provided by the target's management. However, this information generally covers a series of financial, legal and tax risks that 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.



RSM Switzerland AG is a member of the RSM Network and trades as RSM. RSM is the trading name used by the members of the RSM Network. Each member of the RSM Network is an independent assurance, tax and consulting firm each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The RSM Network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ.

The brand and trademark RSM and other intellectual property rights used by members of the Network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

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

120 countries connected, a homogeneous approach with high added value

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 single point of contact and unique partner

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 variety of skills for tailored-made solutions

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.



65,000
People worldwide



900
Offices



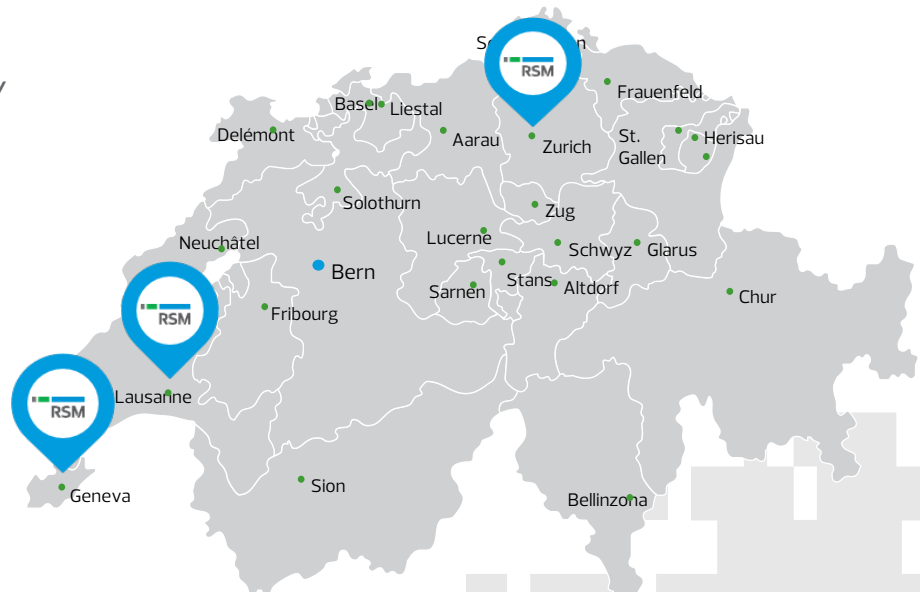
120
Countries

6%
Revenue
growth in 2024
to US\$ 10bn

RSM Switzerland – A human scale approach for a local and global delivery

RSM in Switzerland has chosen to have a targeted presence in the country's main economic centres with offices and teams structured to cover the entire territory, both geographically and linguistically.

- 1** NATIONAL ENTITY
- 3** OFFICES
- 12** PARTNERS
- 130+** PEOPLE



GENEVA | LAUSANNE | ZURICH