

Details	SA/AG	SàRL/GmbH	RI/EF	SNC/KOG	SCom/KG
<b>Law</b>	Art 620 – 763 CO	Art 772 – 827 CO	No special rules	Art 552 – 593 CO	Art 594 – 619 CO
<b>Details</b>	SA/AG	SàRL/GmbH	RI/EF	SNC/KOG	SCom/KG
<b>Purpose</b>	For-profit companies that require significant capital	Small and medium-sized companies closely linked to individuals	Businesses whose activities are closely linked to a single owner (e.g.: doctor, architect...)	Small companies whose activities are closely linked to more than one partner (e.g.: artisanal companies...)	Small companies chosen when a sole proprietorship, or a general partnership, requires more equity without the management wanting to involve an additional partner.
<b>Company Name</b>	Unrestricted, but must mention SA/AG at the end (mandatory)	Unrestricted, but must mention SàRL/GmbH at the end (mandatory)	Last name of the owner with optional complement	Unrestricted, but must mention SNC/OHG at the end (mandatory)	Unrestricted, but must mention SCom/KG at the end (mandatory)
<b>Registration in the commercial register</b>	Application for registration with incorporation act and articles of association legalized by a notary	Application for registration with incorporation act and articles of association legalized by a notary	Mandatory registration form from CHF 100'000.- of turnover Notary is not required	Mandatory registration Notary is not required	Mandatory registration Notary is not required

<b>Minimal number of founders</b>	1	1	1	2	2
<b>Swiss nationality and address</b>	At least one member of the board of directors or director must be domiciled in Switzerland	At least one executive or director must be domiciled in Switzerland	Not mandatory, but work and residence permits required	Not mandatory, but work and residence permits required	Not mandatory, but work and residence permits required
<b>Minimum capital (CHF)</b>	CHF 100'000.- of which 20% must be released and minimum payment of CHF 50'000.-	CHF 20'000.-	None	None – as per contact	None – as per contact
<b>Details</b>	SA/AG	SàRL/GmbH	RI/EF	SNC/KOG	SCom/KG
<b>Liability</b>	<p>Liability limited to the company's assets</p> <p>No personal liability of the associates</p>	<p>Liability limited to the company's assets</p> <p>No personal liability of the associates</p>	Unlimited personal liability	Personal and joint liability of the associates	<p>Limited partners (limited partners): up to the amount of the registered share capital</p> <p>Partners with unlimited liability (general partners) unlimited personal liability and joint and several liability</p>

<b>Obligation to keep accounts as required by law</b>	Yes	Yes	From CHF 500'000 of turnover  Simplified accounting is required below this threshold	From CHF 500'000 of turnover  Simplified accounting is required below this threshold	From CHF 500'000 of turnover  Simplified accounting is required below this threshold
<b>Auditors</b>	Mandatory restricted audit  Unless the company has less than 10 employees and the shareholders agree  Or  Ordinary audit  If during 2 commercial years at least 2 criteria are given: CHF 20M in balance sheet, CHF 40M turnover, 250 full time employees or if the company must issue consolidated financial statements or if shareholders representing at least 10% of the capital request it	Mandatory restricted audit  Unless the company has less than 10 employees and the shareholders agree  Or  Ordinary audit  If during 2 commercial years at least 2 criteria are given: CHF 20M in balance sheet, CHF 40M turnover, 250 full time employees or if the company must issue consolidated financial statements or if shareholders representing at least 10% of the capital request it	Optional	Optional	Optional

<b>Details</b>	SA/AG	SàRL/GmbH	RI/EF	SNC/KOG	SCom/KG
<b>Taxation</b>	Company and shareholders on dividends distributed	Company and shareholders on amounts distributed	Owner of the RI	Each partner for his share	Each partner for his share
<b>Benefits</b>	<p>No personal liability for debts</p> <p>Anonymity of shareholders possible</p> <p>Credibility with creditors, suppliers and customers</p>	<p>No personal liability for debts</p> <p>Low minimum capital</p> <p>Can be transformed into a limited company without liquidation</p>	<p>Simple and rapid foundation</p> <p>No minimum capital required</p> <p>No double taxation of profits</p> <p>No auditors required</p>	<p>Simple and rapid foundation</p> <p>No minimum capital required</p> <p>No double taxation of profits</p> <p>No auditors required</p>	<p>Simple and rapid foundation</p> <p>No minimum capital required</p> <p>No double taxation of profits</p> <p>No auditors required</p>
<b>Inconveniences</b>	<p>Foundation and administration costs</p> <p>Double taxation on profits</p> <p>Auditors</p>	<p>Foundation and administration costs</p> <p>Double taxation on profits</p> <p>Auditors</p> <p>No anonymity of the associates</p>	<p>Personal and unlimited liability</p> <p>No right to receive unemployment benefits</p> <p>Difficulty to transfer the company</p>	<p>Personal and unlimited liability</p> <p>No right to receive unemployment benefits</p> <p>Difficulty to transfer the company</p> <p>Right of control of all partners that can hinder entrepreneurial flexibility</p>	<p>Personal and unlimited liability</p> <p>No right to receive unemployment benefits</p> <p>Difficulty to transfer the company</p> <p>Right of control of all partners that can hinder entrepreneurial flexibility</p>