



Information sheet on the transfer of a Swiss company to a foreign country

The transfer of a Swiss company to a foreign country is governed by Article 163 CPIL (Switzerland's Code on Private International Law) and Article 127 ORC (Ordinance on the Register of Commerce). According to these regulations, the following documents are to be filed with the Register of Commerce:

1. Written application to the Register of Commerce of Zug.
2. Minutes of the competent body regarding the transfer to a foreign country.
3. Confirmation that the company continues to exist according to the governing foreign law, in accordance with Article 163, paragraph 1, CPIL and Article 127, paragraph 1, letter a, ORC (Certificate by the Register of Commerce or official confirmation of registration by the foreign state). This document needs to be certified with authentication (or legalized with Apostille).
4. Proof that the call to the creditors has been published three times in the Swiss Official Gazette of Commerce (Article 127, paragraph 1, ORC and Article 163, paragraph 2, CPIL). The call to the creditors must announce the proposed relocation to a foreign country and change in the company's state of incorporation. Due to Article 127, paragraph 1, ORC, three publications of a call to the creditors are necessary in accordance with regulations in Swiss Company Law.
5. Report of a licensed audit expert to the board of directors, confirming that the claims of the creditors have been satisfied or deposited according to Article 46 of the Swiss Merger Act, or that the creditors agree with de-registration of the company. Before striking off the company, the registrar will seek permission from the cantonal and federal tax authorities so as to guarantee that all tax liabilities have been paid.
6. Statement according to Article 4, paragraph 2, Authorization Act (Federal Law on the Acquisition of Real Estate by Non-Residents), whether the company owns real estate in Switzerland that cannot be obtained without permission in accordance with Article 2, paragraph 2, letter a, Authorization Act (so-called "Lex Friedrich declaration"; this template is available for [download](#) on our site).