

Switzerland

Professional Services Guide 2026

The specialist directory of private banks, wealth managers, law firms, trust companies, and fiduciary advisers operating in Switzerland — for UHNW individuals, family offices, and their professional advisers.

642

PROFILED FIRMS
SWITZERLAND

5,500+

FIRMS ACROSS
30+ JURISDICTIONS

CHF 2tn+

PRIVATE BANKING
AUM

26

CANTONS

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ABOUT THIS GUIDE

The SearchOffshore Switzerland Guide

SearchOffshore is the specialist directory for offshore and international professional services, connecting UHNW individuals, family offices, and professional advisers with profiled firms across 30+ jurisdictions. This guide provides a structured overview of Switzerland as a leading international wealth management centre.

Financial services activities in Switzerland require appropriate authorisation from FINMA or a recognised supervisory organisation. Certain activities may require licensing or regulatory approval depending on the nature of the business.

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SECTION 1

Switzerland: Jurisdiction Overview

Switzerland is one of the world's preeminent wealth management centres, managing an estimated CHF 2 trillion or more in private client assets. Its combination of political neutrality, institutional stability, deep professional expertise, and a sophisticated legal framework has made it a durable destination for private wealth across generations.

Switzerland is neither an offshore jurisdiction nor a standard EU member state — it is a sovereign, politically neutral, high-credibility financial centre with extraordinary depth in private banking, asset management, and related professional services. Switzerland's competitive advantage in 2026 is not confidentiality — it is the quality and depth of its financial services ecosystem, its political stability, and the genuine expertise of its professional community.

KEY FACTS

Status	Federal republic (neutral sovereign state, not EU member)
Capital	Bern (financial centres: Zurich, Geneva, Zug, Lugano)
Legal System	Civil law system (Swiss Civil Code, Swiss Code of Obligations)
Currency	Swiss Franc (CHF)
Corporate Tax	Federal rate 8.5% on profit; effective rates 11.9%–21% depending on canton
Capital Gains Tax	No federal capital gains tax on private assets; cantonal variations apply
Withholding Tax	35% on Swiss-source dividends and interest; refundable under treaty
Regulator	Swiss Financial Market Supervisory Authority (FINMA)
Time Zone	CET (UTC+1) / CEST (UTC+2) in summer
Major Legislation	FinIA (Financial Institutions Act), FinSA (Financial Services Act), AMLA, Banking Act

"Switzerland's competitive advantage in private wealth is no longer secrecy — it is stability, professionalism, and the extraordinary depth of its financial services ecosystem."

SECTION 2

Legal and Regulatory Framework

Switzerland's financial services regulatory framework was fundamentally restructured by the introduction of the Financial Institutions Act (FinIA) and Financial Services Act (FinSA), effective from January 2020. FINMA is the primary financial market supervisory authority, responsible for licensing and supervising banks, securities firms, insurance companies, fund management companies, and (since FinIA) independent asset managers and trustees.

PRIMARY LEGAL AND REGULATORY FRAMEWORKS

FinIA — Financial Institutions Act

Establishes a harmonised licensing framework for portfolio managers, trustees, fund management companies, and securities firms. Independent asset managers and trustees were required for the first time to obtain FINMA authorisation or registration with an authorised supervisory organisation by end-2022. This requirement has led to significant market consolidation.

FinSA — Financial Services Act

Introduces conduct rules for financial services providers broadly aligned with MiFID II principles, including client classification, suitability and appropriateness assessment, documentation obligations, and best execution standards.

Swiss Foundation

Swiss foundations are established by notarial deed, registered in the commercial register, and subject to cantonal supervisory authority oversight. Commonly used for philanthropic purposes, with certain private wealth applications. Switzerland recognises foreign trusts under the Hague Convention, and Swiss-based trustees administer significant volumes of international trust assets.

DLT Act — Digital Securities

The DLT Act, in force from February 2021, introduces DLT securities that can be registered on a blockchain in lieu of traditional paper or book-entry securities, providing legal certainty for the tokenisation of financial instruments.

CANTONAL TAX SYSTEM

Switzerland's federal structure means that companies and individuals are subject to tax at federal, cantonal, and communal levels. Effective corporate tax rates vary significantly across cantons — from approximately 11.9% in low-tax cantons such as Zug and Nidwalden to over 20% in higher-tax cantons. This cantonal tax competition has historically been a significant feature of Switzerland's international business proposition, though it has been compressed for large multinational groups by OECD Pillar Two.

SECTION 3

Key Service Categories

Wealth Management

Switzerland's wealth management sector is the largest and deepest in the world, encompassing the private banking arms of UBS, Julius Baer, Pictet, Lombard Odier, and many others alongside a large number of independent asset managers. Zurich and Geneva are the primary centres, with significant activity also in Zug, Lugano, and Basel. Since FinIA, all portfolio managers require FINMA authorisation or supervisory organisation registration.

Law Firms

Swiss law firms advise on corporate law, finance, M&A, tax, private client, and regulatory matters. The leading Swiss firms operate internationally and work alongside global law firms on complex cross-border transactions. Private client practice — including trust and foundation law, estate planning, and succession structuring — is a significant specialty.

Accountancy Firms

The Big Four are all present in Switzerland alongside a deep market of specialist Swiss accounting and audit firms. Tax advisory — at both the federal and cantonal level, and for international structures — is a significant practice area.

Trusts and Fiduciary Services

Switzerland-based trustees and fiduciary firms administer significant volumes of international trust assets, primarily governed by the laws of other jurisdictions (Jersey, Cayman, BVI) but administered from Switzerland. Since FinIA, Swiss trustees require authorisation.

Tax Advisors

Tax advisers assist with cantonal and federal tax planning, transfer pricing, the interaction of Switzerland's bilateral treaty network with international structures, and Pillar Two analysis.

Corporate Services

Corporate service providers offer company formation, registered office, administration, and director services for Swiss and international entities.

Fund Administration

Switzerland hosts a significant fund management and administration sector, particularly in alternative investments and private markets. Swiss fund structures and foreign funds marketed in Switzerland are regulated under the Collective Investment Schemes Act.

SECTION 4

The Current Compliance Environment

Switzerland's compliance landscape has been transformed over the past fifteen years by a combination of US pressure on banking secrecy, the multilateral implementation of the OECD Common Reporting Standard, and the domestic introduction of FinIA and FinSA. The result is a jurisdiction that has moved decisively from a model centred on confidentiality to one centred on compliance quality, institutional depth, and regulatory credibility.

BANKING SECRECY — THE CURRENT POSITION

Swiss banking secrecy — Article 47 of the Swiss Banking Act — remains a feature of Swiss domestic law and continues to protect client information from disclosure to private parties in most circumstances. However, its practical significance for international clients has been fundamentally curtailed by the automatic exchange of financial account information under CRS, FATCA, and bilateral treaties. What banking secrecy provides in 2026 is protection from disclosure in civil litigation and from private creditors in certain circumstances — not protection from tax reporting.

AML/CFT FRAMEWORK

Switzerland's AML/CFT framework is governed by the Anti-Money Laundering Act (AMLA) and supervised by FINMA for financial intermediaries. Obligations include customer due diligence, identification of beneficial owners of legal entities, enhanced due diligence for higher-risk relationships, and reporting of suspicions to the Money Laundering Reporting Office Switzerland (MROS). FINMA has increased its supervisory intensity and enforcement activity significantly since 2020.

CRS AND AUTOMATIC EXCHANGE

Switzerland has implemented the OECD Common Reporting Standard and exchanges financial account information with over 100 partner jurisdictions annually. Swiss financial institutions identify account holders and controlling persons who are tax residents of reportable jurisdictions and report their financial account information to the Swiss Federal Tax Administration for onward exchange. FATCA compliance is implemented through a Model 2 IGA with the United States.

SECTION 5

Regulatory Considerations for 2026

Cross-Border Wealth Management — EU Regulatory Interface

The provision of financial services by Swiss-based firms to clients resident in EU member states remains a complex regulatory area. Switzerland is not a member of the EU and does not benefit from the MiFID II passporting framework. In practice, Swiss private banks with significant EU client books maintain EU-licensed entities — typically in Luxembourg — through which they provide EU-passportable services.

DLT and Digital Assets

Switzerland has established one of the world's most comprehensive regulatory frameworks for digital assets through the DLT Act. The Crypto Valley ecosystem in Zug has established Switzerland as a leading centre for digital asset businesses. FINMA has issued guidance on the regulatory treatment of tokens and has licensed several DLT trading facilities.

Global Minimum Tax — Swiss Implementation

Switzerland implemented the OECD Pillar Two global minimum tax through a constitutional amendment approved by referendum in June 2023, effective from 1 January 2024. Switzerland applies a Qualifying Domestic Minimum Top-up Tax (QDMTT) to ensure that Swiss entities of qualifying groups pay at least 15% effective tax in Switzerland. Wealth management structures and investment vehicles not forming part of a qualifying multinational group are generally not directly affected.

Succession and Foundation Law

Swiss foundations are established by notarial deed, registered in the commercial register, and subject to regulatory oversight by the cantonal supervisory authority. Switzerland does not have domestic trust law but recognises foreign trusts under the Hague Convention. The interaction of trust structures with Switzerland's forced heirship rules requires careful analysis for clients subject to Swiss succession jurisdiction.

KEY QUESTIONS TO EXPLORE WITH A QUALIFIED ADVISER

1. What FINMA licence or supervisory organisation authorisation does the asset manager or trustee hold, and is it current?
2. How does the Swiss banking secrecy framework interact with CRS reporting obligations for the specific client and account structure?
3. What are the cross-border regulatory implications of servicing EU-resident clients from Switzerland, and how are these managed?
4. Does the structure involve digital assets, and if so, has the FINMA regulatory classification of the relevant tokens been confirmed?
5. What are the cantonal tax implications of the proposed structure, and how do these interact with Pillar Two for any qualifying multinational group?
6. For clients subject to Swiss succession law, have forced heirship implications been analysed in the context of any trust or foundation structure?

SECTION 6

SearchOffshore Directory

SearchOffshore profiles 642 professional firms across 10 service categories in Switzerland. All profiled firms are either self-registered or sourced from public professional registers.

SERVICE CATEGORY	FIRMS	DIRECTORY
Law Firms	137	View Listings
Corporate Services	66	View Listings
Fund Administration	19	View Listings
Fiduciary Services	38	View Listings
Trusts	38	View Listings
Wealth Management	175	View Listings
Accountancy Firms	111	View Listings
Tax Advisors	29	View Listings
Notary	20	View Listings
Property Services	59	View Listings



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[Browse the Switzerland Directory](#)

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SECTION 7

Important Notices and Disclaimer

General Disclaimer

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Accuracy and Currency

The offshore regulatory environment changes frequently. Information reflects the position as understood at the time of publication in May 2026 and may become outdated. Information should not be relied upon without independent professional verification. Always seek advice from qualified legal, tax, and financial professionals in all relevant jurisdictions before making any decisions relating to offshore structures, trusts, or jurisdictional choices.

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No Solicitation

Nothing in this guide constitutes a solicitation or recommendation to establish any offshore structure, invest in any jurisdiction, or engage any particular service provider. Offshore and international financial structures involve complex legal, tax, and regulatory considerations that vary significantly by jurisdiction and individual circumstance. The consequences of incorrectly structured arrangements can be severe. SearchOffshore strongly encourages all users to obtain qualified professional advice in all relevant jurisdictions.

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