

Start-up costs

There are huge differences in start-up costs depending on the type of firm (all amounts in francs are **approximate**).

EasyGov - establishing an on-line firm:

| | Sole proprietorship | Partnership | Limited partnership | Limited liability company | Public limited company |
|-------------------------------------|---------------------|--------------------------------------|--------------------------------------|--|--|
| Share capital (Equity capital) | | | | 20'000+ | 100'000+ (min. 50'000) |
| Consultancy (e.g. custodians) | 0 - 1000 | 0 - 1'000 | 0 - 1'000 | 600 - 2'000 | 1'000 - 4'000 |
| Start-up (notary) | | 1'000 - 3'000 (company agreement) | 2'000 - 4'000 (company agreement) | 700 - 2'000 (articles of incorporation) | 800 - 2'500 (articles of incorporation, share certificates) |
| Trade register fees | 120 | 240 | 600 | 600 ¹ | 600 ¹ |
| Issue tax | | | | 1% for capital of more than 1'000'000 | 1% for capital of more than 1'000'000 |

¹ If the capital amounts to more than CHF 200'000.-, the start-up fee will increase by 0.2 per thousand of the amount in excess of this sum (maximum CHF 10'000.-)