

	SOLE TRADER	SNC	SAGL	SA
FEATURES	Natural person engaged in a commercial activity alone.	Association of two or more individuals.	Corporations heavily centered on the person of shareholder(s). The capital is divided into shares.	Company whose capital is divided into shares, registered or bearer. Shareholders are anonymous
MINIMUM NUMBER OF PEOPLE	One natural person	Two or more individuals.	One or more natural or legal persons, with the possibility of sole shareholder.	One or more natural or legal person, with the possibility of sole shareholder.
INCORPORATION	No acts	Usually, with a partnership agreement	Public deed in front of a Notary , with a set up of the article of association, subscription of shares and designation of power.	Public deed in front of a Notary , with a set up of the article of association, subscription of shares and designation of power.
ORGANIZATION	No specific roles or powers.	Shareholders. It may be appointed an audit office	<ul style="list-style-type: none"> - Shareholders' Meeting - Possible appointment of managers. - Auditors (if required) 	<ul style="list-style-type: none"> - General Meeting of shareholders. - Board of Directors - Audit (if required).
COMPANY NAME	The name of the company must include the surname of the holder.	Surname of all shareholders or one of them with an addition that denotes the social relationship.	Free choice of name. It must be indicated the legal form "Sagl."	Free choice of name. It must be indicated the legal form "SA".
LEGAL PERSONALITY	Personal property of the owner.	The company may be the subject of rights and obligations and may sue and be sued as plaintiff or defendant (CO 562).	It is a legal person.	It is a legal person.
MINIMUM CAPITAL	none	none	CHF 20'000, fully paid (CO 773).	CHF 100'000, with the option to pay only 50'000 CHF.
TAX	The owner is taxed basing on income and wealth on both the private and commercial assets.	Each shareholder is taxed basing on income and assets , in relation to its percentage of capital as well as on his private income and assets.	The company is taxed on profits and capital. Stamp duty of 1% on the initial share capital from CHF 1'000'000. -	The company is taxed on profits and capital. Stamp duty of 1% on the initial share capital from CHF 1'000'000. -