

Taxation in Switzerland of Trusts, foundation and companies: similarities and differences.

STEP LUNCH MEETING / Lausanne

SPEAKER

M. Giuseppe Sottile

DATE

Thursday, 21st April 2015

TIME	12.00 – 14.00 hrs.
Registration	12.00 – 12.15 hrs.
Talk and Questions	12.15 – 13.00 hrs.
Lunch and Coffee	12.30 – 14.00 hrs.

VENUE

Lausanne Palace Hotel
Rue du Grand-Chêne 7-9
1002 Lausanne

SUPPORTED BY

Kendris SA,
Stonhage SA
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REGISTRATION

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or by fax: +41 21 925 50 01

CPD

1 structured CPD hour.

FEE

(incl.VAT 8 %)	CHF
Members	50.00
Non-Members	60.00

CONDITIONS

Reserved places will be charged, unless cancelled 48 hours before the event.

Yours sincerely,
STEP Office
Lausanne

Antonia van Saanen
Event officer

Guillaume Grisel
Chairman

Taxation in Switzerland of Trusts, foundation and companies: similarities and differences.

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Lausanne Palace Hotel / 21st April 2015 / 12.00 hrs.

SPEAKER

Mr. Giuseppe Sottile is a tax Partner and office managing partner at Kendris in Lausanne and a member of the Executive Committee of Kendris Switzerland. He joined Kendris in 2012. Before joining Kendris, he spent 18 years working with the tax departments of various big4 companies. He passed his certified tax expert examination in 2002. He is also a member of the Ordre Romand des Experts Fiscaux (OREF) and is acting as expert for the Tax Expert Federal Diploma exam.

TOPIC

Taxation in Switzerland of Trusts, Foundations and Companies : Similarities and Differences.

There are no Swiss trusts, because Switzerland is a civil-law country and thus ignores the common-law distinction between legal and equitable ownership. Nevertheless, after the ratification of the Hague Trusts Convention, this vehicle is recognized from a civil perspective. Taxwise, the treatment of trusts in Switzerland was unclear until the Federal Tax Administration issued a circular letter on March 20, 2008. There is however still a large part of interpretation which makes the tax treatment uncertain and inequitable. And what about foundations and companies ? Even if there are some similarities, there are a lot of differences too. Therefore, which vehicle should be chosen to structure the private wealth of an individual having interests in Switzerland ? We will try to answer these questions by comparing the tax treatment of these vehicles.

RESERVATION

Name

Tel.n°

Email address

Company

Name of additional guest(s)

Doors open at 12:00, and presentation commences at 12:15 prompt.

CONFIRMATION OF PAYMENT

My payment of CHF is made as follows:

- By bank transfer to Credit Suisse S.A., Lausanne, for credit to Association STEP Lausanne, account 0425-1430585-91, IBAN CH72 0483 5143 0585 9100 0, Swift address : CRESCHZZ10A, Clearing : 4835.
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- I will pay in cash at the door.

As we are liable for all reservations made, “No shows” will be required to pay. All attendees whose payment has not been confirmed 24 hours preceding the luncheon will be required to pay at the door. Cancellations in writing must be received by the Secretariat 24 hours before the event. Any payments received thereafter will be held on credit for future events. Thank you for your understanding.

Your signature :

Please return this form, duly completed and signed, to us:

By email: to Antonia van Saanen, Event Officer of STEP Lausanne
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