Relocation to Zug

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A founder or investor relocating to Zug faces immigration, tax, social security and practical steps that interlock. The checklist assumes an EU or EFTA national (free movement) or a third-country national (quota permit) moving with family and with substantial crypto holdings. It follows the analysis in Part G, Chapter VI and Part P, Chapter I.[1]

Checklist

- Decide the tax regime: ordinary taxation or expenditure-based (lump-sum) taxation, available in Zug to foreign nationals who are resident for the first time or after ten years' absence and who do not carry on gainful activity in Switzerland.
- Model the arithmetic: lump-sum base of at least seven times annual rent or rental value and the federal minimum (around CHF 430,000 of taxable income), with the cantonal minimum and the control calculation on Swiss-source income and assets.
- Confirm that the intended activity (board seats, management of own holdings, management of a foreign company) is compatible with the no-gainful-activity rule, and obtain a ruling.
- Choose the permit route: EU/EFTA free movement with proof of means, or third-country residence permit as a person with significant fiscal interest (cantonal and federal approval).
- Terminate tax residence in the departure state properly: deregistration, exit tax analysis (Germany: § 6 AStG for shareholdings, § 17 EStG; United Kingdom: statutory residence test and temporary non-residence rules; Singapore: cessation of residence and clearance), and the treaty tie-breaker for the year of the move.
- Obtain a Swiss tax ruling on the entry valuation of crypto holdings for wealth tax and on private-investor status (see the fourth decision guide).
- Arrange health insurance within three months of arrival (mandatory under the Health Insurance Act).
- Register with the commune within fourteen days of arrival and with the cantonal tax administration.
- Open a Swiss bank account that accepts crypto-derived wealth; prepare the source-of-wealth file in advance (see Part P, Chapter IX).
- Consider the social security position: AHV contributions for persons without gainful activity are assessed on wealth and pension income; EU/EFTA coordination rules may apply.

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- Review the estate plan for Swiss forced heirship (Art. 471 CC) and the option to elect the law of nationality under Art. 90 para. 2 PILA.
- Review the wealth tax exposure on illiquid and locked tokens and agree a valuation method with the cantonal tax office.
- Diarise the first Swiss tax return and the deadline for the year of arrival.

Notes

1. Foreign Nationals and Integration Act (FNIA; AIG, SR 142.20), Art. 18 ff. and Art. 28 (retirees) and the Agreement on the Free Movement of Persons with the EU (SR 0.142.112.681); DFTA Art. 14 (expenditure-based taxation); see Part G, Chapter VI and Part P, Chapter I.

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