Checklist: Setting up a foundation in Switzerland – from the idea through to the first initiative

A foundation permanently ties assets to a defined purpose, so it's important to prepare the setup process carefully. This checklist will guide you from the initial idea through the foundation deed and entry in the commercial register to organizing ongoing operations.

The legal basis for traditional foundations can be found specifically in articles 80 et seq. of the Swiss Civil Code (CC). Additional requirements may apply depending on the type of foundation, purpose, area of activity and canton.

Check whether a foundation is the right legal form

Before you begin the setup process, you should check whether a foundation is really suitable for your project.

- [ ] Do you want to permanently commit your assets to a clearly defined purpose?
- [ ] Should this purpose continue to exist independently of individuals or generations?
- [ ] Are you prepared to permanently transfer the assets you have contributed to the foundation?
- [ ] Can you organize and manage the foundation over the long term?
- [ ] Have you checked whether an association, donation, endowment or sub-foundation is better suited to your project?

Define the purpose of the foundation

The purpose of the foundation determines what the assets may be used for. It should be clear, legally permissible and sustainable in the long term.

- [ ] Foundation's goal set
- [ ] Beneficiaries, groups or themes defined
- [ ] Area of activity determined
- [ ] Charitable or private purpose clarified
- [ ] Purpose formulated in sufficient detail
- [ ] Sufficient scope provided for future developments
- [ ] Have draft legally checked

Determine foundation assets

The foundation assets must be sufficient to finance the purpose and running costs of the foundation over the long term.

- [ ] Initial assets fixed
- [ ] Amount of contributed assets determined
- [ ] Cash, securities, real estate or other assets checked
- [ ] Expected returns realistically estimated
- [ ] Ongoing costs taken into account
- [ ] Clarified whether only income or parts of the assets may be used
- [ ] Financing through donations or other gratuities checked

Planned foundation assets: ________________ francs

Estimated annual costs: ________________ francs

Determine organizational structure and foundation board

The foundation board manages the foundation and is responsible for ensuring that its purpose is fulfilled and that its assets are carefully managed.

- [ ] Number of members of the foundation board determined
- [ ] Suitable people requested
- [ ] Technical competencies covered
- [ ] Legal and financial knowledge taken into account
- [ ] Expertise on the foundation’s purpose taken into account
- [ ] Chair and signing rights established
- [ ] Tasks and responsibilities defined
- [ ] Auditor or possible waiver of appointment clarified

Draw up foundation deed

The foundation deed forms the legal basis for the foundation and bindingly records the most important decisions.

- [ ] Name and registered office of the foundation determined
- [ ] Foundation purpose added
- [ ] Foundation assets described
- [ ] Organizational structure of foundation regulated / members of foundation board determined
- [ ] Signing rights regulated
- [ ] Rules for auditor adopted
- [ ] Draft developed with a specialist
- [ ] Preliminary check reviewed by the relevant unit
- [ ] Public notarization prepared

Foundation publicly notarized

With the public notarization, the intention of the founder is bindingly recorded. Alternatively, a foundation can be set up via a will or inheritance contract.

- [ ] Appointment agreed with the notary’s office
- [ ] Final foundation deed checked
- [ ] Proof of identity and proof of representation prepared
- [ ] Evidence of foundation assets available
- [ ] Declarations of acceptance prepared by the foundation board
- [ ] Foundation deed officially notarized

Arrange entry in the commercial register

The entry in the commercial register gives the foundation its legal personality and enables it to act in its own name.

- [ ] Commercial register registration prepared
- [ ] Notarized foundation deed enclosed
- [ ] Details on the foundation board complete
- [ ] Signing rights specified
- [ ] Documents submitted for auditor’s attention
- [ ] Notarized signatures available
- [ ] Entry checked after publication

Clarify foundation supervisory body responsible

Which supervisory authority is responsible depends in particular on the purpose and area of activity of the foundation.

- [ ] Responsible supervisory authority identified
- [ ] Foundation deed submitted
- [ ] Extract from the commercial register submitted
- [ ] Details on the foundation board submitted
- [ ] Requirements for reporting and annual financial statements clarified
- [ ] Supervisory authority's deadlines noted

Clarify tax issues

The tax treatment depends on the purpose and the specific activity of the foundation.

- [ ] Tax liability clarified with a specialist
- [ ] Responsible tax authority identified
- [ ] Requirements for tax exemption checked
- [ ] For a charitable foundation: application for tax exemption prepared
- [ ] Exclusive and irrevocable use of funds ensured
- [ ] Tax decision or tax exemption documented

Establish operating basis

After its legal establishment, the foundation needs functioning processes for finance, administration and reporting.

- [ ] Business account opened
- [ ] Accounting set up
- [ ] Payment and approval processes defined
- [ ] Asset management organized
- [ ] Annual budget created
- [ ] Responsibilities for reporting defined
- [ ] Meeting and resolution processes of the foundation board regulated
- [ ] Documents and deadlines stored centrally

Useful documents

PostFinance provides useful information and services: to help you successfully set up a foundation:

- Digital solutions for charitable organizations
- Business accounts for foundations
- More knowledge and practical tips in the PostFinance blog

Note: This checklist is intended as a guide and is not a substitute for individual legal advice. The requirements will depend on the type of foundation, purpose, area of activity and competent authority.

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