

Mergers & Acquisitions Tax – Advice throughout the transaction and deal cycle

Planning to acquire or sell a Swiss business / entity?
A joint venture?

Grant Thornton Switzerland is well-positioned and has in-depth knowledge and experience in advising throughout the transaction and deal cycle. We advise on smaller transactions as well as for private-equity investors or multinational enterprises.



In a nutshell our expertise includes the following:

Tax Due Diligence

- Buy or sell-side Swiss tax due diligence to quantify tax risks and opportunities
- Aligning Grant Thornton member firms in relevant market jurisdictions in cross-border transactions
- In-detailed review of identified Swiss and foreign tax risks

Tax Structuring Advice

- Succession planning
- Management buy-out or buy-in
- Carve-out
- National / international acquisition structuring
- Employee stock option plan
- Tax modelling

Share and Asset Purchase Agreement / SPA respectively APA

- Tax advice on SPA and APA
- Preparation of tax warranty and indemnity clauses
- Tax advice on conditional payments (such as earn-out mechanisms and escrow accounts)
- Ad-hoc tax support throughout the negotiation and execution process



Post-transaction advice

- Clearing identified tax risks, filing and negotiations of tax rulings with the tax authorities
- Ruling clearance on acquisition structures and implementation
- Financial restructuring of distressed companies
- Monitoring of ongoing tax and transfer pricing risks and opportunities as well as tax optimization

As a one-stop shop Grant Thornton Switzerland also provides for the corresponding financial as well as legal transaction services. We look forward to hearing from you.

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