



# Effective place of Management

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**transformaconsulting**

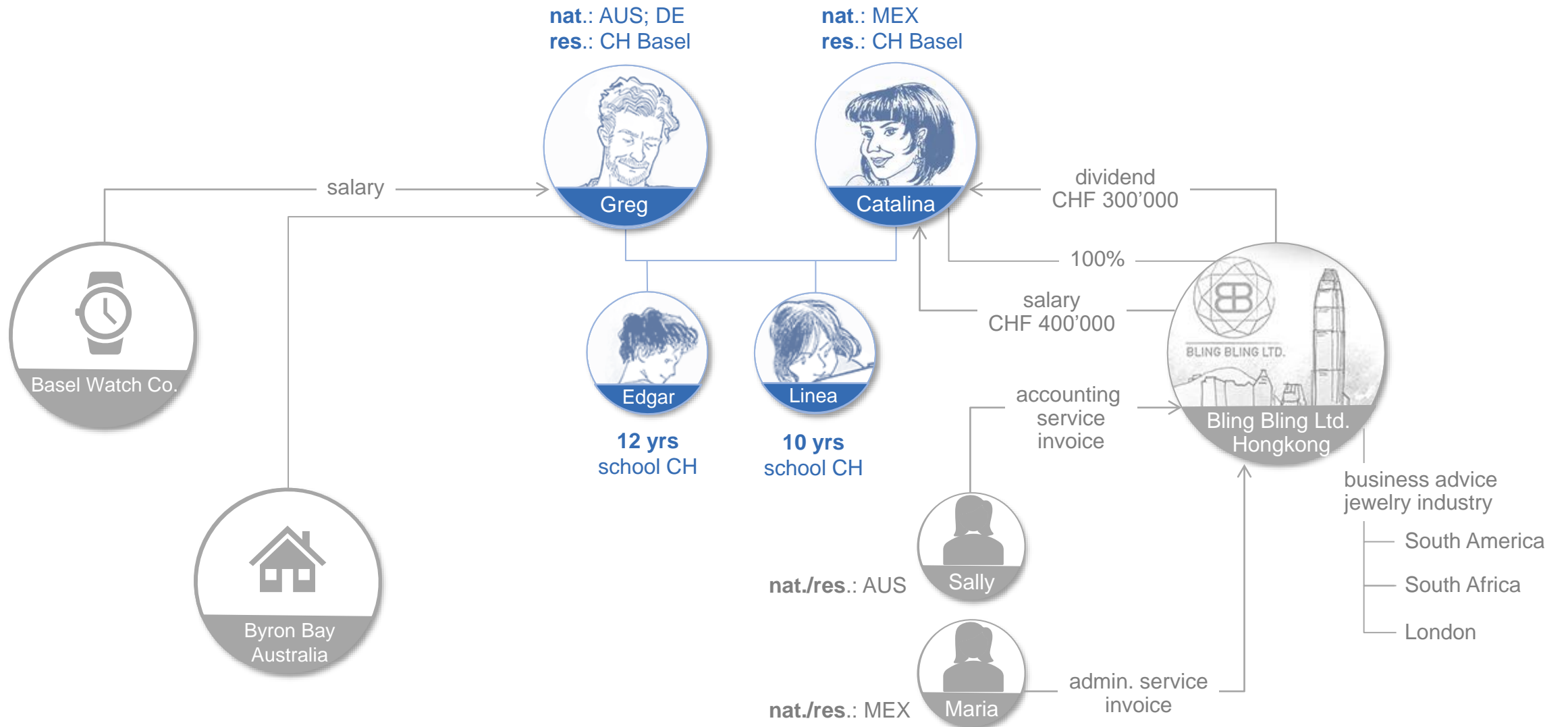
solutions for people, companies and entities



## Catalina, owner of a jewelry fashion company



## Structure Catalina



## Lines of defence

1

Substance in Hongkong - Definition

2

Okay, no substance in Hongkong but also no substance in Switzerland

3

Business activity more in London, South America and South Africa than in Switzerland

4

Function analysis of activity of Catalina

## Bling Bling Ltd. qualifies as CH Co. - what can we do?

1

Appeal against decision

- a) Objection by authority
- b) Contend court
- c) Federal Administrative Court
- d) Federal Court

2

Double Tax \_\_\_\_ Hongkong. CH both countries consider \_\_\_\_ tax domicile

- a) Both are taxing
- b) Mutual agreement procedure

3

Accept and get taxed

4

Move away from CH → where?

5

Other ideas



## Are there any questions?



QUESTIONS



Thank you!

**THANK YOU**  
FOR YOUR  
ATTENTION

Focus on your successes,  
achievements  
and loving family...

NO EMAILS, CALLS  
OR CHECKING MESSAGES  
BETWEEN 9:00-21:00



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