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Switzerland's beneficial owner register is live: who must report, and by when

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The Swiss Transparency Register opened on 1 October 2026. Companies have between one month and two years to report the people who control them, depending on their type.

Country reference

- Country: Switzerland (Wave 1 expansion country)
- Authorities: Federal Office of Justice (register); Federal Department of Finance (control unit)
- Topic: Central register of beneficial owners of legal entities; new due diligence duties for advisers
- Key date: In force 1 October 2026; first transition deadlines from 1 January 2027
- Law: Federal Act on the Transparency of Legal Entities and the Identification of Beneficial Owners; revised Anti-Money Laundering Act

What changed

Parliament passed the Transparency Act and a revised Anti-Money Laundering Act on 26 September 2025. On 12 June 2026 the Federal Council set 1 October 2026 as the start date, and the register began operating that day. It records the natural persons who control Swiss legal entities, and foreign entities with a Swiss link, through capital or voting rights.

Who must report

- Swiss companies limited by shares, limited liability companies, cooperatives and similar entities.
- Foreign entities with a Swiss branch, their effective place of management in Switzerland, or Swiss real estate, according to law firm summaries of the Act.
- Beneficial owner: a natural person who holds at least 25% of the capital or votes, directly or indirectly, alone or with others, or who controls the entity in another way.
- Exempt: listed companies and entities more than 75% owned by one, and associations and foundations, according to the same summaries.

Deadlines for existing entities

- 1 January 2027: companies limited by shares subject to an ordinary audit.
- 1 February 2027: other entities subject to an ordinary audit.
- 1 March 2027: companies limited by shares without an ordinary audit.
- 1 April 2027: other entities.
- Two years: where the beneficial owners already appear in the commercial register.
- One month: for new entities after registration, and for any later change.

The government confirms only the range of one month to two years. The dates above come from law firm summaries; check your own deadline on the register's website.

How it works

- Reporting is online through EasyGov.swiss and is free of charge.
- The register is not public. Authorities, financial intermediaries and advisers with anti-money laundering duties can consult it.
- A control unit at the Federal Department of Finance checks that entries are correct, complete and current.
- From the same date, certain higher-risk advisory activities carry due diligence duties. The rules for notaries start later, once cantonal law is adapted.

What to do now

- List every Swiss entity, branch and property-holding vehicle in the group and identify each one's deadline.
- Trace ownership to the natural persons at 25% or more and collect name, date of birth, nationality and place of residence.
- Name one person to file and to report changes within a month.

Our take

Groups in the Gulf that hold Swiss subsidiaries or Swiss property through foreign vehicles are within reach of this register. The first deadline is under three months away, and tracing owners through layered structures takes longer than the filing itself. Start with the ownership chart.

Sources

- Federal Council: Transparency register begins operating (1 October 2026, in German)
- Federal Council brings new anti-money laundering rules into force (12 June 2026, in German)
- Federal Office of Justice: Swiss Transparency Register
- Swiss Transparency Register website
- Baer & Karrer: Beneficial owner reporting from October 2026
- CMS: New obligations to report to the register of beneficial ownership

Important. This summary is for general information and is not legal, tax or financial advice. It is based on public Swiss federal government publications, together with adviser commentary, and may be incomplete or out of date. The official publications prevail; check the official source before acting.

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