



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.



Michael Tobler
Head of M&A Tax
Grant Thornton Advisory AG
T +41 43 960 71 50
E michael.tobler@ch.gt.com



Charles Forichon
Partner Tax
Grant Thornton Advisory AG
T +41 22 718 41 45
E charles.forichon@ch.gt.com

©2026 Grant Thornton Switzerland/Liechtenstein



All rights reserved. Grant Thornton Switzerland/Liechtenstein belongs to Grant Thornton International Ltd (referred to as "Grant Thornton International" below). "Grant Thornton" refers to the brand under which each individual Grant Thornton firm operates. Grant Thornton International (GTIL) and each member firm of GTIL is a separate legal entity. Services are provided by the individual companies separately from another, i.e. no individual company is liable for the services or activities provided by another individual company. This overview exclusively serves the purpose of providing initial information. It does not provide any advice or recommendation nor does it seek to be exhaustive. No liability whatsoever is assumed for the content.