
INTRODUCTION

The first half of this comprehensive single-volume *Mergers and Acquisitions in Switzerland* is designed to provide fundamental information about the Swiss economic, political, financial, legal and tax environment. Other factors, such as employment and labour considerations as well as importing and exporting requirements, which are of interest for investments into Switzerland resulting from mergers or acquisitions, are also analysed.

The second half presents a comprehensive survey of the tax implications of the various reorganization structures, nationally and internationally. The book is not intended to furnish definitive answers to all the questions that can arise under particular Swiss tax laws. The overall description of the Swiss tax structure and the more detailed analysis of the Swiss tax issues relating to reorganizations provides foreign tax lawyers and practitioners with technical information which should enable them to discuss tax questions with their advisors.

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