

Small, but just right.

Excellent conditions for companies and private individuals



A location with many advantages

Innovation

Economic development

Transport connection

Quality of life

Attractiveness of the location

Education

Infrastructure

Taxation advantages

Specialists

Stability

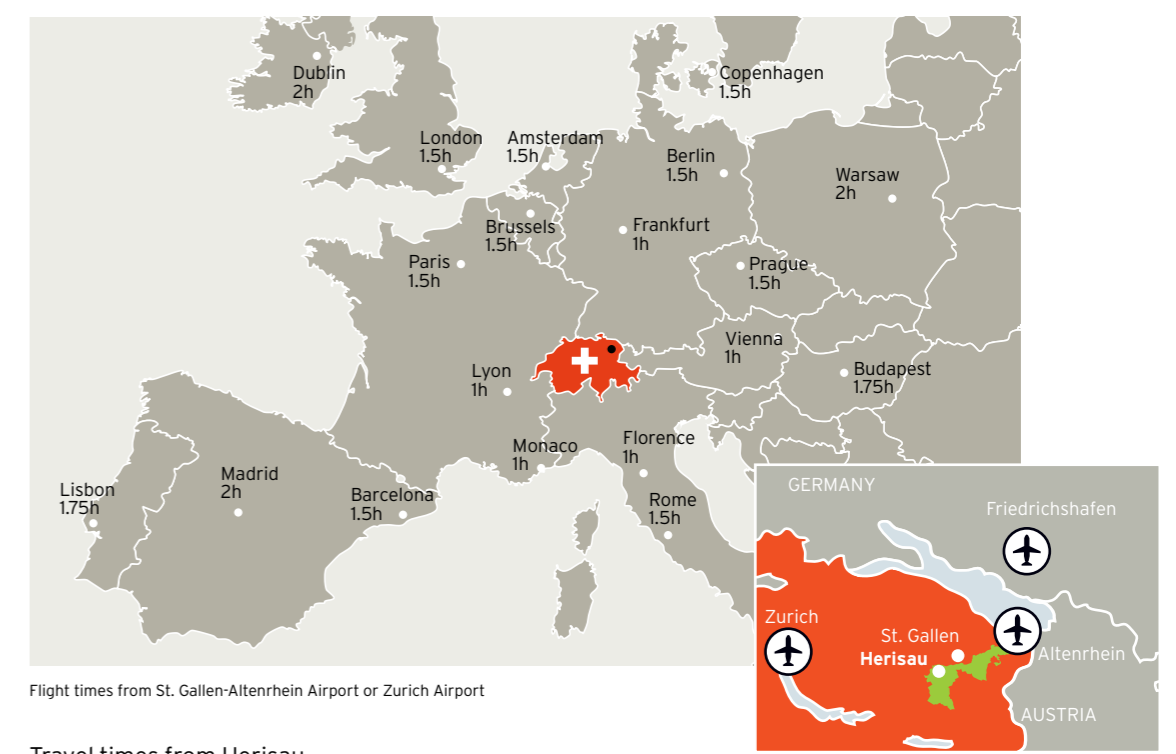


In the heart of Europe: the land of short distances

Zurich: 1 hour. Vienna: 1.5 hours.
 Berlin: 2.5 hours. Theatre: 20 minutes.
 Lake Constance: 30 minutes. Kindergarten: 5 minutes.
 Meadows and forest: right outside your front door.
 This is what Appenzell Ausserrhoden offers you -
 whether as a location for your business or as a new
 place to live. And there's a whole lot more! Get to know
 us on the following pages - or even better, in person.
 You won't be disappointed!

Company headquarters with a feel-good factor: work where others go on holiday!
 For three generations, the Appenzeller Vorderland has been the home of our effective
JUST body care, cosmetic and household products. We feel comfortable here and are
 investing in the future with our new **JUST World** - an attraction for visitors both from
 the area and from around the globe.

Hansueli and Marcel Jüstrich, Walzenhausen



Flight times from St. Gallen-Altenrhein Airport or Zurich Airport

Travel times from Herisau

	By car	Public transport
St.Gallen	15 min.	9 min.
Zurich	60 min.	70 min.
Bern	135 min.	131 min.
Basel	115 min.	145 min.
Lugano	180 min.	165 min.
Constance (D)	50 min.	45 min.
Bregenz (A)	40 min.	54 min.
Vaduz (FL)	50 min.	90 min.
St.Gallen-Altenrhein Airport	25 min.	45 min.
Zurich Airport	50 min.	59 min.
Friedrichshafen Airport (D)	70 min.	125 min.

Travel times by car from city centre to city centre, rounded to 5 min.

Travel times by public transport from train station to train station according to sbb.ch, as of July 2022, fastest connection



Welcome to Appenzell Ausserrhoden! We have a lot to offer:

- Central location in Europe with first-class transport connections
- Supreme quality of life
- One of the most attractive tax locations in Europe
- Real estate at reasonable prices
- Liberal, flexible labour market with very high productivity
- Open European market
- Legal and planning security thanks to political stability
- Direct and flexible advice when you need it

Relocating and setting up a company: uncomplicated, efficient, straightforward

In Appenzell Ausserrhoden, entrepreneurial ideas and growth plans meet with unbureaucratic solutions, expert advice and active support. The manageable size of Appenzell Ausserrhoden is a decisive factor for your success and that of your company: setting up company is easy - there are many flexible possibilities for support, and well-established networks.

In Appenzell Ausserrhoden, setting up a business is very easy.



Setting up a business

Once your capital is paid in, the company can be founded within a few days. It takes about 3 to 4 weeks to acquire legal effect for third parties.

Certified public accountants and law firms can offer you expert support for setting up your company.

The foundation costs vary depending on the share capital and the effort involved. The fees for founding an AG or GmbH are 1,500 to 2,000 Swiss francs (costs for preliminary examination, notarisation, registration, publication). In addition, there is stamp duty amounting to 1% of the share capital, with the first million being tax-free.

Continuing boom

The fact that Appenzell Ausserrhoden is an entrepreneur-friendly location can also be seen from the Commercial Register statistics. For over 20 years, the number of resident businesses has been steadily increasing. Since the turn of the millennium, the number of businesses in the canton has more than doubled.



The Location Promotion office - always an open door.

Overview of the legal framework

Anyone who wants to set up a company must first decide on a legal form. Swiss law distinguishes between partnerships and corporations. While corporations are only liable with the company capital in the event of bankruptcy, partnerships are closely linked to the owner of the company. The partners are therefore also liable with their private assets. The following table gives a good overview of the most common corporate structures.

Comparison of the most important legal forms

Legal form	Pros	Cons
Corporation Limited liability company (GmbH) or joint stock company (AG)	<ul style="list-style-type: none"> - ideal for foreign investors - no obligation to publish the name of the shareholders in the Commercial Register (only for AGs) - easy to transfer shares - suitable for more capital-intensive companies 	<ul style="list-style-type: none"> - higher foundation costs - partial double taxation of income (company and owner) - low structural flexibility - founding capital 20,000 Swiss francs (GmbH) or 100,000 Swiss francs (AG)
Partnership Sole proprietorship, general partnership or limited partnership	<ul style="list-style-type: none"> - simple foundation procedure - shareholders can be of any nationality - shareholders can themselves hold the role of an officer - no double taxation of income - suitable for small businesses 	<ul style="list-style-type: none"> - contingent liabilities de facto unlimited - difficult to transfer ownership shares - duty of disclosure of shareholders in the Commercial Register - more difficult access to capital markets - social security is compulsory
Subsidiary, branch office	<ul style="list-style-type: none"> - interesting tax structures possible 	<ul style="list-style-type: none"> - joint liability of the management of the foreign parent company - lack of Swiss character

Depending on your initial situation and objectives, there are various other options available: participation in a Swiss company, acquisition (majority shareholding) of an existing business, merger with a Swiss partner, joint venture, strategic alliance (with or without capital participation).

Here for you:
in the centre of Herisau



We look forward to
hearing from you

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