

Table of Contents

1. General Introduction	5
2. Contractual Joint Ventures	7
2.1 Introduction	7
2.2 Advantages	7
2.3 Disadvantages	8
2.4 When to Select	9
2.5 Formation Documents, Key Aspects	9
2.6 Taxation	13
2.7 Foreign Involvement	13
2.8 Acquisition and Use of Business Assets and Intellectual Property Rights	13
2.9 Competition Law Considerations	14
2.10 Summary	14
3. Corporate Joint Ventures	15
3.1 Introduction	15
3.2 Advantages	16
3.3 Disadvantages	17
3.4 When to Select	19
3.5 Formation Documentation, Key Aspects	19
3.6 Taxation	28
3.7 Foreign Involvement	29
3.8 Acquisition and Use of Business Assets and Intellectual Property Rights	31
3.9 Competition Law Considerations	32
3.10 Conclusions	35
Annex: Typical Content of a Swiss Joint Venture Agreement	37