

LTPM – New Requirement Effective October 1, 2026

The Federal Act on the Transparency of Legal Entities (LTPM) takes effect on October 1, 2026. It establishes a Swiss transparency register designed to identify the individuals who actually control companies—that is, their beneficial owners.

What should companies do?

- Identify their beneficial owners and verify the information about them.
- Retain the necessary supporting documents and keep this information up to date.
- Report the required information to the Federal Transparency Registry, specifically through the EasyGov platform.

We recommend that you set up access to [EasyGov](#) now and verify that the account is correctly linked to the company's IDE number.

What are the deadlines ?

Type of company in existence as of October 1, 2026	Announced deadline
Corporations subject to regular audits	through December 31, 2026
Other companies subject to routine oversight	through January 31, 2027
Corporations not subject to regular oversight	through February 28, 2027
Other companies and legal entities	in principle, through March 31, 2027

Official source: Art. 51 LTPM – RS 955.3 – [view the text on Fedlex](#)

Important clarification: If all beneficial owners are already listed in the Commercial Register as partners or members of governing bodies, an extended deadline may apply, lasting until September 30, 2028. In the event of a change to the Commercial Register after October 1, 2026, the notification to the transparency register must, in principle, be submitted within one month of the change.

Useful Links

- [Registre suisse de transparence – informations officielles](#)
- [Préparer / effectuer l'annonce via EasyGov](#)
- [Vérifier si votre entreprise doit s'inscrire](#)
- [Portail EasyGov](#)

DS Fiduciaire can assist you in identifying beneficial owners, verifying the required information, and filing the report with the Swiss Transparency Register.