

PRIVATE AND CONFIDENTIAL



PERSONAL TAX CALENDAR 2024

DEADLINES, TAX RATES & DEFAULT
INTERESTS, ALL YOU NEED TO START
2024 WITH CONFIDENCE.

RSM SWITZERLAND, A PARTNER
AT YOUR SIDE!



Contents

01	INTRODUCTION	3
02	TAX RETURN	7
03	INSTALMENTS	9
04	CONTACT INFORMATION	12



01

RSM

INTRODUCTION

ABOUT RSM

RSM Network

120 countries connected, a homogeneous approach with high added value

Whichever the country in which you operate may be, you have access to the whole RSM network. Our teams commit to the consistent quality of their projects in order to bring trust and security into your operations.

A single point of contact and unique partner

We know that your time is precious. Your unique contact point at a high level is the relay of your needs at the heart of the network. It can make exchanges flow more smoothly, mobilise the local or international skills necessary whatever the destination of your ambitions may be

A recognized network

On an international level, RSM received the "Network of the Year" award at the International Accounting Bulletin Awards in 2017.

A variety of skills for tailored-made solutions

Together, we make our best skills, expertise and our sectorial knowledge available to you in order to help you reach your objectives. This expertise can help you enhance your business efficiency, reduce costs, control risks and become more competitive.

6TH
LEADING AUDIT, TAX & CONSULTING NETWORK WORLDWIDE

64 000+
CURIOUS MINDS

9.4
BILLIONS DOLLARS IN REVENUE

120
COUNTRIES

820
OFFICES

3 750+
PARTNERS

RSM Switzerland – A human scale approach for a local and global delivery

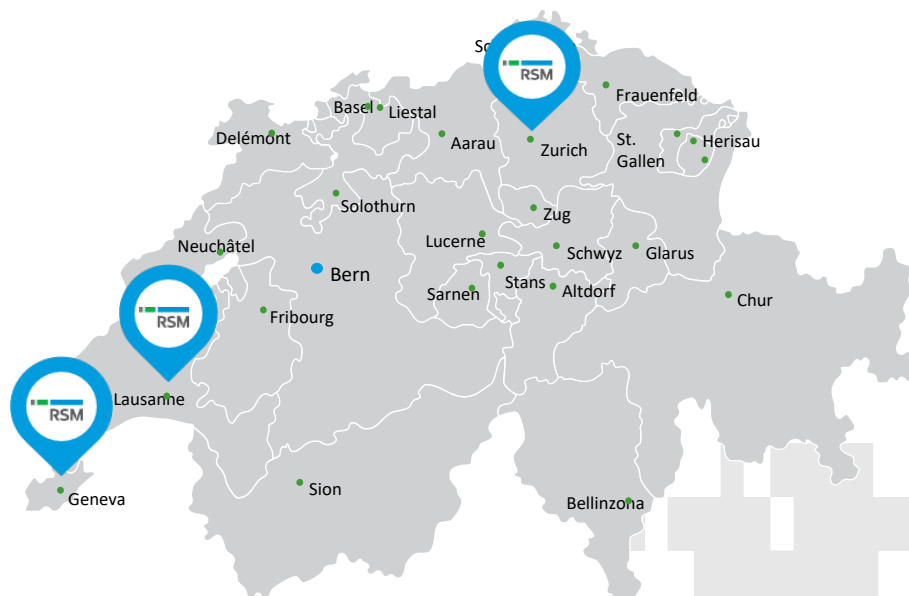
RSM in Switzerland has chosen to have a targeted presence in the country's main economic centres with offices and teams structured to cover the entire territory, both geographically and linguistically.

1
NATIONAL ENTITY

3
OFFICES

11
PARTNERS

120+
TALENTED PEOPLE



GENEVA | LAUSANNE | ZURICH










ABOUT RSM

Our expertise & sectorial specializations

RSM is committed to providing its clients with high value-added solutions, with quality of service as the watchword.

Through a wide range of services, RSM's teams are able to respond as closely as possible to the expectations of its clients, thus enabling a relationship of trust and a long-term commitment.

Audit & Assurance	Tax, Legal & GES	Accounting & Payroll	Corporate Finance	IT & Risk Advisory
Audits	Corporate & Real Estate	Outsourcing	M&A Advisory	IT Risk
Special Audits <i>IFRS, US GAAP, Swiss GAAP RPC</i>	Private Client Services	Accounting	Due Diligence	IT Security & Privacy
Ad hoc Audits	Transfer pricing advisory	SAAS Accounting & Pay	Fundraising	Data Analytics
Internal Audit	International tax	Reporting set-up	MBO/MBI	Business Risk
AML Audit	M&A Advisory	Salaries	Business Valuation	Digital Transformation
IT Audit	VAT	Invoicing	Transfer Pricing	Risk Analysis & Consulting
	Crypto taxation	Expatriates	Functional Analysis	
	Mobile Workforce	Secondment of Personnel	BEPS	
	Compliance & Advisory	SAAS HRM	Restructuring	
	HR Solutions & Advisory			

								
FMCG	Hospitality & Tourism	Institution, NGO & Education	Energies	Industries	Real Estate	Pharma & Healthcare	Asset Mgmt	Tech

<< Experience the Power of Being Understood >>

The world is changing rapidly. With constant advances in technology, communications and infrastructure, barriers are disappearing, and the business landscape is becoming more global every day.

In this fast-paced environment, you need advisers who think ahead and respond quickly to your changing needs, who will put risk in the spotlight, and who will continually look for new opportunities for your business.

RSM is one of the world's leading audit, tax and consulting networks. We build strong relationships based on a deep understanding of what matters most to you. We take the time to understand your business, strategies and goals, and draw on the power of our global network to deliver insights tailored to your precise needs.

By sharing the ideas of our senior professionals, we empower you to move forward, make critical decisions with confidence and take full advantage of the opportunities on the horizon for your business.

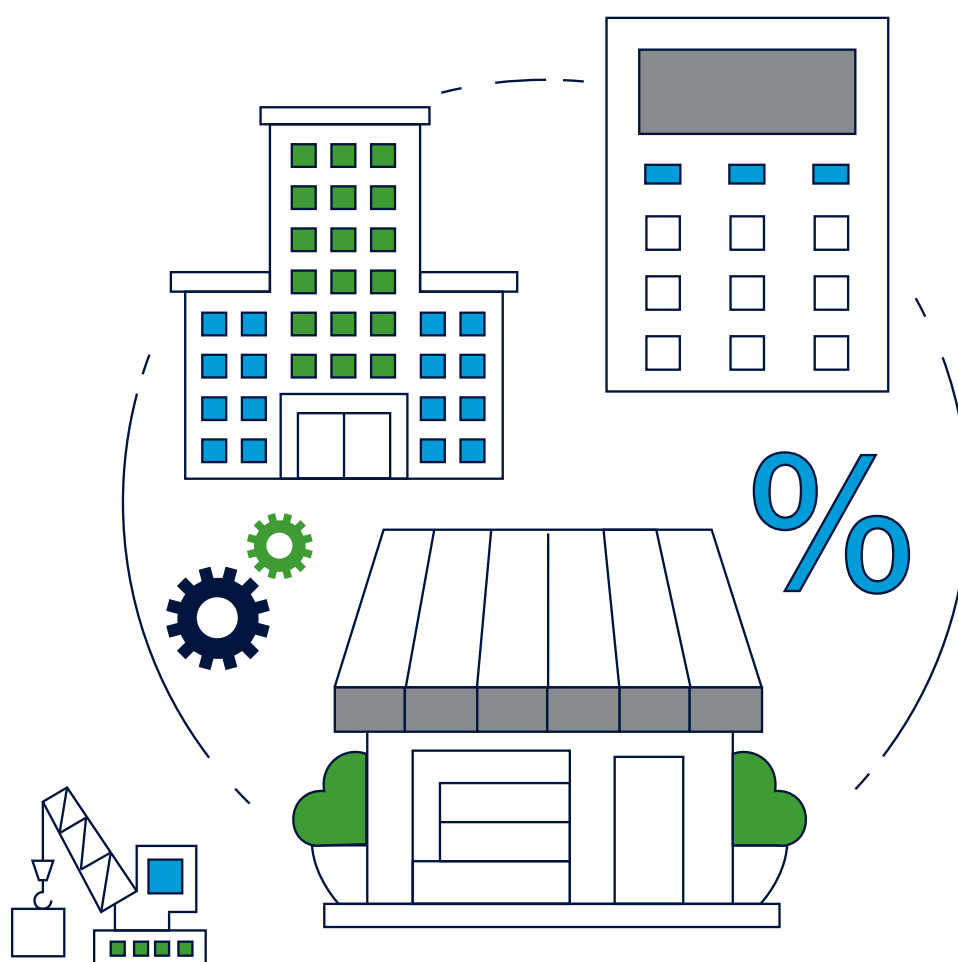
It is this strong, collaborative approach that differentiates us.

This is the power of being understood. This is RSM. << *The Power of Being Understood* >>

INTRODUCTION

This guide aims to be a non-exhaustive guide for the most common personal taxes in Switzerland. In this document, you find all the deadlines for various filings and tax payments on a cantonal and federal level, the interests for taxes due in 2023, and the historical interests for federal taxes due before 2023.

Disclaimer: These deadlines apply for the capital companies with the financial year ending December 31, 2023. These deadlines may be different for other legal forms of companies and / or companies ending their financial year any other date. We draw your attention to the fact that only the deadlines communicated by the tax authorities are legally binding. We decline all responsibility in event of errors or changes in deadlines. All information presented in this guide are based on information available till the 31st of January 2024.



A photograph of a wind turbine at sea at dusk or dawn. The blades are blurred into long, vibrant purple and blue light trails, creating a large, circular pattern. The sky is a deep blue, and the sea is dark. Other wind turbines are visible in the distance.

TAX RETURN

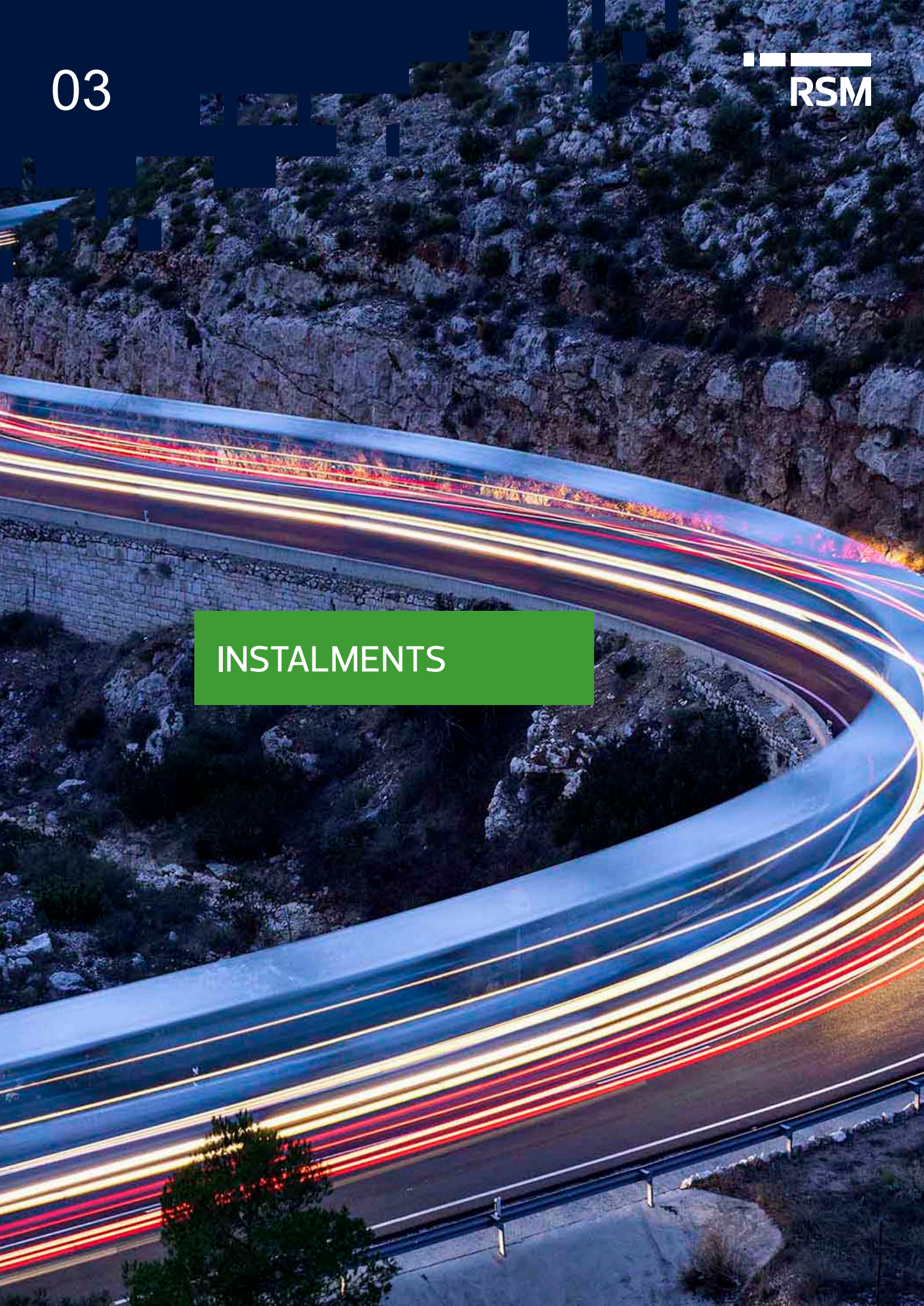
TAX RETURN DEADLINES IN SWITZERLAND (BY CANTON)

Ordinary annual tax return					
Canton	Ordinary deadline	1 st extension	2 nd extension	3 rd extension	4 th extension
AG (Aargau)	March 31	June 30	October 31*	Not applicable	Not applicable
AI (Appenzell Innerrhoden)	April 30	November 30	Not applicable	Not applicable	Not applicable
AR (Appenzell Ausserrhoden)	March 31	July 31	October 31	Beyond October 31*	Not applicable
BE (Bern)	March 15	July 15	September 15	November 15	Not applicable
BL (Basel-Land)	March 31	May 31	September 30	December 31*	Not applicable
BS (Basel-Stadt)	March 31	September 30	December 31	Beyond December 31*	Not applicable
FR (Fribourg/Freiburg)	March 31	June 30	August 31	October 31	December 15
GE (Genève/Geneva)	March 31	October 30	December 31*	Not applicable	Not applicable
GL (Glarus)	March 31	August 31	September 30	December 31	Beyond December 31*
GR (Grisons/Graubünden)	March 31	May 31	September 30	November 30*	Not applicable
JU (Jura)	February 29	October 31	Not applicable	Not applicable	Not applicable
LU (Luzern/Lucerne)	March 31	August 31	Beyond August 31*	Not applicable	Not applicable
NE (Neuchâtel/Neuenburg)	February 23	April 30	October 31	Not applicable	Not applicable
NW (Nidwalden)	March 31	December 31	Beyond December 31*	Not applicable	Not applicable
OW (Obwalden)	April 30	December 31	Beyond December 31*	Not applicable	Not applicable
SG (St. Gallen)	March 31	Discretionary* (depends on the local authority)	Not applicable	Not applicable	Not applicable
SH (Schaffhausen)	March 31	November 30	Beyond November 30*	Not applicable	Not applicable
SO (Solothurn)	March 31	July 31	November 30	Not applicable	Not applicable
SZ (Schwyz)	March 31	December 31	Not applicable	Not applicable	Not applicable
TG (Thurgau)	April 30	September 30	November 30*	December 31 (For tax representatives)	Not applicable
TI (Ticino)	April 30	September 30	Beyond September 30 (in exceptional circumstances*)	Not applicable	Not applicable
UR (Uri)	March 31	June 30	July 31	August 31	September 30
VD (Vaud)	March 15	June 30	September 30	Not applicable	Not applicable
VS (Valais/Wallis)	March 31	July 31 (For employee)	October 31 (For self-employed workers and tax representatives)	December 31*	Not applicable
ZG (Zug)	April 30	December 31	Beyond December 31*	Not applicable	Not applicable
ZH (Zürich)	March 31	September 30	November 30	Not applicable	Not applicable

Disclaimer: Please kindly note that an extension of deadline may be subject to some additional administrative costs which can vary from a canton to another.

*Typically has to be requested by mail (or sometimes email) and motivated with an important reason.

INSTALMENTS



INSTALMENTS DEADLINES AND INTERESTS IN SWITZERLAND (BY CANTON)

Canton / Federation	Deadline for the payment of the interim tax instalments	Yearly interest in the case of late payment / underpayment
CH	Federal instalments shall be paid 30 days upon receipt of the provisional assessment (payable before March 31 of the following year)	4,75%
AG	A single provisional instalment is issued. The payment must be made before October 31.	5.00%
AI	Three provisional instalments payable before June 31, August 31 and October 31. The payments can be modified to be a single instalment or eleven instalments to be paid between February and December at the request of the taxpayer.	4.5%
AR	Three provisional instalments payable before March 31, June 30 and September 30. Up to 11 instalments can be agreed upon instead at the request of the taxpayer.	4%
BE	Three provisional instalments payable before May 20, August 20 and November 20.	4%
BL	A single provisional instalment in January, with the possibility of paying in several instalments before September 30.	4,75% yearly, starting from the deadline expiration
BS	The tax authority sends only a letter of invitation for provisional payment(s); Tax payers must themselves estimate their fiscal burden. Payment(s) must be made before May 31, 2024 (for 2023).	3.5% yearly, starting from the deadline expiration
FR	In 9 instalments, between May and January, with due dates set to the end of the month.	3,75%, starting from the 8th day following the payment deadline
GE	Payment in 10 provisional instalments, from February to November, due by the 10th of the following month at the latest.	3%
GL	Payment in 1 provisional instalments payable before June 30. But, if necessary, 3 provisional instalments payable before Jun 30, September 30 and December 31 (a request must be made).	4.5%
GR	A single provisional instalment payable by the end of March or two instalments, one in February and one in April.	4%
JU	Payment in 12 provisional instalments, payable within 30 days following the 10th of each month.	5%
LU	A single provisional instalment is to be paid by December 31.	4.75%

INSTALMENTS DEADLINES AND INTERESTS IN SWITZERLAND (BY CANTON)

Canton / Federation	Deadline for the payment of the InterIm tax Instalments	Yearly Interest in the case of late payment / underpayment
LU	A single provisional instalment is to be paid by December 31.	4.75%
NE	Payment in 10 provisional instalments between February and December.	8 % per year from the deadline expiration, or 4 % from the day a payment arrangement is concluded
NW	A single provisional instalment is usually issued on June 30, with a due date of the December 31.	4,75
OW	A single provisional instalment is to be paid by October 31.	5%
SG	Payment in 3 provisional instalments due May 31, July 31 and September 30. Up to 11 instalments can be agreed upon at the request of the taxpayer.	4%
SH	Payment in 3 provisional instalments payable by June 30, September 30 and December 31.	4%
SO	For cantonal taxes, a single provisional instalment is issued in February and can be paid in either one or three instalments by July 31. Communal taxes are paid in 2 to 4 provisional instalments with fixed due dates.	3,5%
SZ	A single instalment due by November 30 may be divided into three instalments (to be paid by October 31, December 31 and February 28 of the following year).	3.5%
TG	Payment in 3 provisional instalments due by May 31, August 30 and October 31.	4% yearly from the default date (i.e. 30 days after the payment deadline)
TI	Payment in 3 provisional instalments, due by May 31, July 31, and September 30.	3.5%
UR	A single provisional instalment is due by October 31.	4,5%
VD	Payments due end of each month between January and December.	4,75%
VS	Payment in 5 provisional instalments due by the 10th of February, April, June, August and October	3.5%
ZG	A single provisional instalment is due by December 31.	4%
ZH	Payment in 3 provisional instalments due by October 31, November 30 and December 31. It is also possible to request payment in 7 instalments starting end of June.	3.5%

A digital globe with a network of glowing blue lines and nodes overlaid on it, representing global connectivity. The globe shows continents and oceans, with the network lines connecting various points across the surface.

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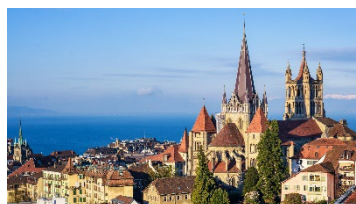
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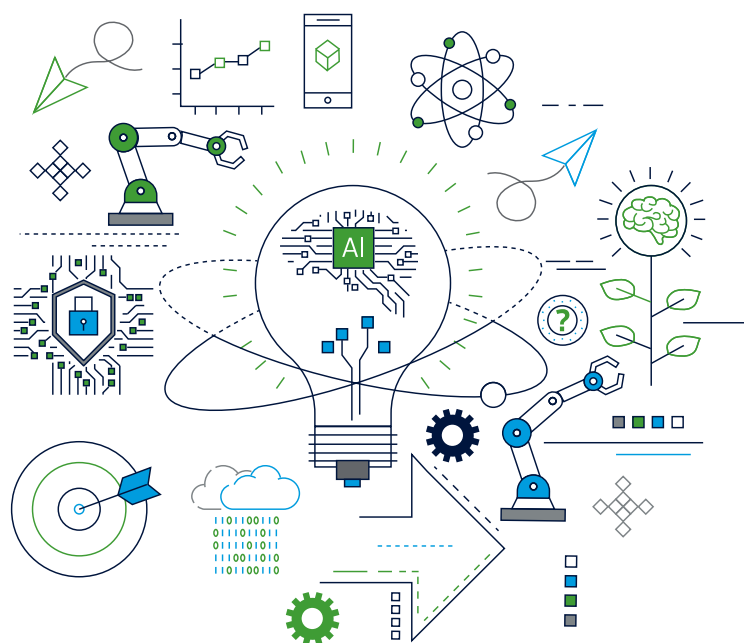
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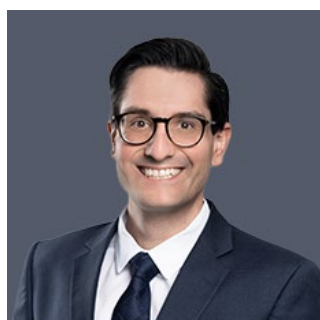


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