

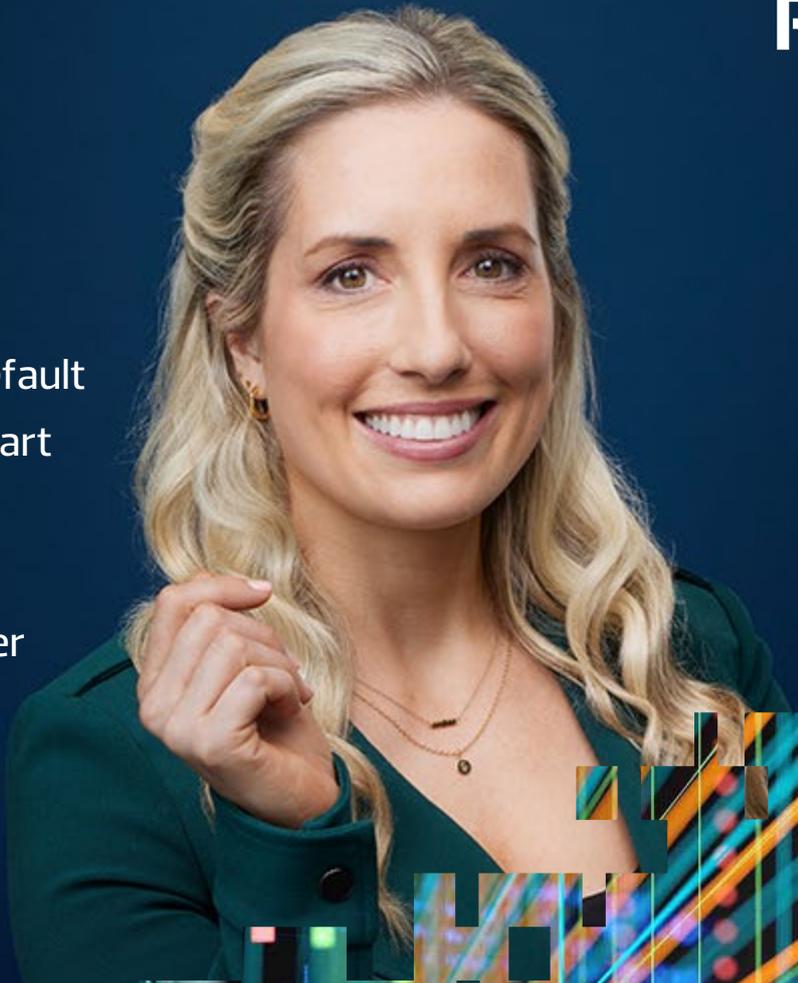
PRIVATE AND CONFIDENTIAL



CORPORATE TAX CALENDAR 2024

Deadlines, Tax rates, & Default
Interest, all you need to start
2024 with confidence.

RSM Switzerland, a partner
at your side.



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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 Compliance & Advisory	Secondment of Personnel	BEPS	
	HR Solutions & Advisory	SAAS HRM	Restructuring	

								
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.

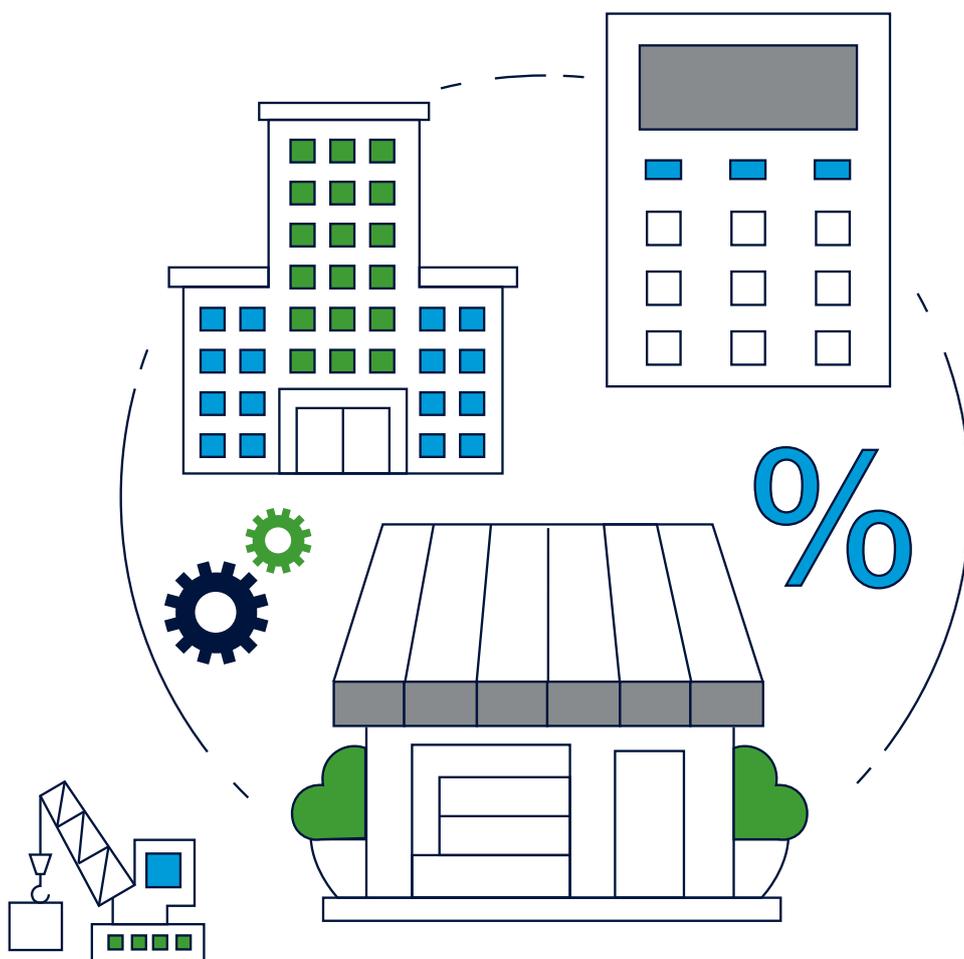
This is the power of being understood. This is RSM. << *The Power of Being Understood* >>

INTRODUCTION

This guide aims to be a non-exhaustive guide for the most common corporate taxes in Switzerland. In this document, we give you all the deadlines for various filings and tax payments on a cantonal and federal level, the interests for taxes due in 2024, and the historical interests for federal taxes due before 2024.

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. Other wind turbines are visible in the background on the horizon.

TAX RETURN

TAX RETURN DEADLINES IN SWITZERLAND (BY CANTON)

Ordinary annual tax return				
Canton	Ordinary deadline	1st extension	2nd extension	3rd extension
AG (Aargau)	October 31	December 31	Upon request	Not possible
AI (Appenzell Innerrhoden)	May 31	November 30	Upon request	Not possible
AR (Appenzell Ausserrhoden)	June 30	October 31	Upon request	Not possible
BE (Bern)	July 31	September 15	November 15	Not possible
BL (Basel-Land)	June 30	August 31	December 31	Upon request
BS (Basel-Stadt)	June 30	September 30	December 31	Upon request
FR (Fribourg/Frelburg)	August 31	Upon request	Upon request	Not possible
GE (Genève/Geneva)	April 30	July 31	September 30	Upon request
GL (Glarus)	June 30	December 31	Upon request	Not possible
GR (Grisons/Graubünden)	September 30	December 31	Upon request	Not possible
JU (Jura)	July 15	October 31	Upon request	Not possible
LU (Luzern/Lucerne)	January 30*	August 31**	December 31	Not possible
NE (Neuchâtel/Neuenburg)	April 30	June 30	September 30	October 31
NW (Nidwalden)	June 30	December 31	Upon request	Not possible
OW (Obwalden)	June 30 (N)	March 31 (N+1)	Upon request	Not possible
SG (St.Gallen)	June 30	December 31	Upon request	Not possible
SH (Schaffhausen)	September 30	December 31	Upon request	Not possible
SO (Solothurn)	June 30	November 30	Upon request	Not possible
SZ (Schwyz)	July 31	December 31	Not possible	Not possible
TG (Thurgau)	June 30	December 31	June 30 (N+1)	Not possible
TI (Ticino)	May 31	September 30	January 31 (N+1)	Not possible
UR (Uri)	July 31	December 31	Upon request	Not possible
VD (Vaud)	September 13	October 13	Upon request	Not possible
VS (Valais/Wallis)	June 30	October 31	December 31	January 23 (N+1)
ZG (Zug)	September 30	March 31 (N+1)	Upon request	Not possible
ZH (Zürich)	September 30	November 30	Upon request	Upon request

* Legal deadline

** Tacit deadline extension (without any request and with no additional fees)

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

A green rectangular box containing the word "INSTALMENTS" in white, uppercase, sans-serif font. The background of the entire page is a dynamic, abstract composition of colorful light streaks radiating from a central bright point, creating a sense of motion and depth.

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
CH	Federal instalments shall be paid within the same period as the cantonal and communal instalments (possibility to merge the instalments) or within 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%
AI	The tax is usually levied in 3 provisional instalments payable before June 30, August 31 and October 31. Monthly instalments may also be requested.	1% on late instalment payments 4.5% on late tax payments
AR	A single provisional payment due 30 June or three payment slips payable before March 31, June 30 and September 30. Monthly instalments may also be requested.	0,2% on late instalment payments 5% on late tax payments
BE	Payment in 3 provisional instalments payable before June 20, September 20 and December 20.	4%
BL	A single provisional instalment in January, with the possibility of paying in several instalments before September 30.	4.75%
BS	The tax authority does not send any provisional instalment bills. Taxpayers must themselves estimate their fiscal burden on the basis of their previous declarations and modify them as needed; they must pay the estimated tax by May 31, 2024 (for 2023).	3.5%
FR	In 9 instalments, between May and December, with due date at the end of the month.	3.75 %
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 3 provisional instalments payable before June 30, September 30 and December 31.	4,5%
GR	For federal tax, a single provisional payment is due 30 May. For cantonal tax, a provisional invoice is issued no later than 3 months after the end of the financial year, payable within 90 days of invoicing.	4%

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
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.	1.25%
NE	Payment in 4 provisional instalments from February to December (except March).	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.	1%
OW	A single provisional instalment is to be paid by November 30.	1,1% on late instalment payments 5% on late tax payments
SG	A provisional invoice is issued; the payment deadline is 270 days after the end of the financial year.	4%
SH	Payment in 3 provisional instalments payable by June 30, September 30 and December 31.	0.1%
SO	A single instalment due by July 31.	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.	1%
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	Payment in 3 instalments due by April 30, August 31 and December 31.	4,75%
VS	Payment in 5 provisional instalments due by the 10th of March, May, July, September and November.	4.75%
ZG	A single provisional instalment is due by December 31.	4%
ZH	First instalment for federal tax due March 31. Regarding Cantonal tax, payment is up to 12 provisional instalments.	1%

The background is a long-exposure photograph of a tunnel. The ceiling is dark with a series of bright, rectangular light fixtures that create a rhythmic pattern of light and shadow. The floor is dark, and the walls are also dark, with some light reflecting off the surfaces. The overall color palette is dominated by deep blues and blacks, with bright white and yellow light trails from vehicles moving through the tunnel, creating a sense of motion and depth.

VALUE-ADDED TAX (VAT)

SUMMARY OF VALUE-ADDED TAX (VAT) INFORMATION IN SWITZERLAND

Value added tax declaration	
Tax due on the turnover	Compulsory registration to Swiss VAT for businesses (with registered office, domicile or permanent establishment in Switzerland, foreign businesses who performs services or deliveries of goods deemed to be made on Swiss territory from a Swiss VAT point of view) that have a total global annual taxable turnover of CHF 100'000 (without VAT) and Swiss Businesses or individuals who acquire more than CHF 10'000 of services from abroad.
VAT rate	Normal rate: 8,1% Special rate: 3,8 % for Accommodation services in the hotel and accommodation business until the end of 2027. Reduced rate of 2,6 % for certain categories of goods and services
Deadline for the tax return submission	60 days from the end the quarter / semester
Deadline extension	90 days from the end of the ordinary deadline
Payment deadline	60 days from the end the quarter / semester
Corrective yearly filing deadline	240 days after the end of the annual tax period (remains possible to submit for 5 years as long as there has been no VAT control by the administration in the meantime)
Interest in the case of late payment	4.75% per year
Relative limitation period	5 years

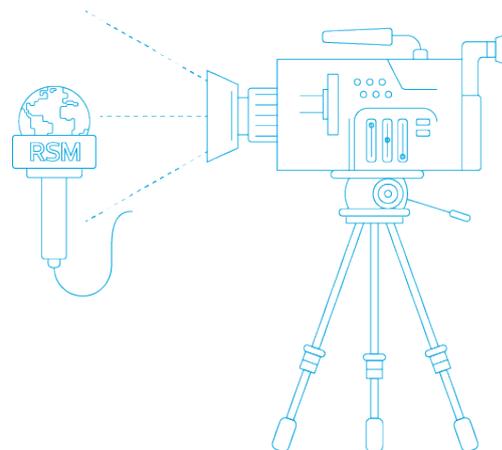
Quarterly VAT filing	Q1 (January - March)	Q2 (April - June)	Q3 (July - September)	Q4 (October - December)	Semester VAT filing	S1 (January - June)	S2 (July - December)
Filing deadline	May 31	August 31	November 30	February 28/29	Deadline for filing	August 31	February 28/29
1st extension	August 31	November 30	February 28/29	May 31	1st extension	November 30	May 31

Corrective yearly filing	Tax period (2024 tax year)
Deadline for filing	240 days after the end of the tax period

RADIO & TV FEES

SUMMARY OF THE RADIO AND TV FEES INFORMATION IN SWITZERLAND

Radio and TV fee payment	
Fee due on the turnover	Tax due by the businesses (with registered office, domicile or permanent establishment in Switzerland) which are registered in the VAT register and have a total annual turnover of CHF 500 000 (without VAT) or more
Tariff categories	18 tariff categories depending on the VAT declared turnover with the lower class corresponding to the tax of CHF 160 and the higher class corresponding to the tax of CHF 49'925
Deadline for payment	60 days from the invoice issuance (expected mid 2024)
Interest in the case of late payment	5% per year
Relative limitation period	5 years

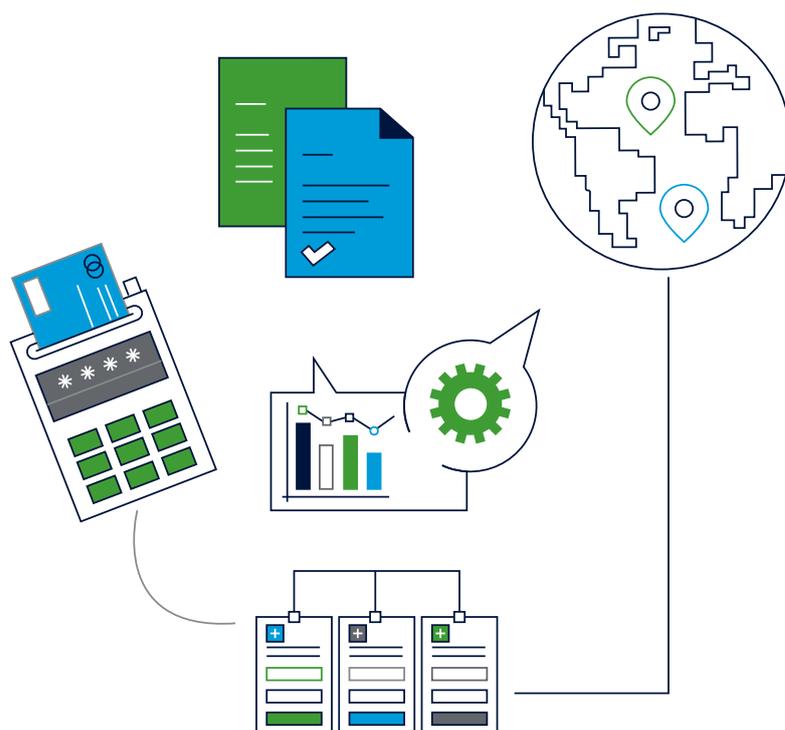


Tariff categories	Turnover 2023 (CHF)	Fee in 2024 (CHF)
1	500 000 – 749 999	160
2	750 000 – 1 199 999	235
3	1 200 000 – 1 699 999	325
4	1 700 000 – 2 499 999	460
5	2 500 000 – 3 599 999	645
6	3 600 000 – 5 099 999	905
7	5 100 000 – 7 299 999	1 270
8	7 300 000 – 10 399 999	1 785
9	10 400 000 – 14 999 999	2 505
10	15 000 000 – 22 999 999	3 315
11	23 000 000 – 32 999 999	4 935
12	33 000 000 – 49 999 999	6 925
13	50 000 000 – 89 999 999	9 725
14	90 000 000 – 179 999 999	13 665
15	180 000 000 – 399 999 999	19 170
16	400 000 000 – 699 999 999	26 915
17	700 000 000 – 999 999 999	37 790
18	1 000 000 000	49 925

ISSUANCE STAMP TAX

SUMMARY OF THE ISSUANCE STAMP TAX DECLARATION IN SWITZERLAND

Issuance stamp tax declaration	
Tax due on issuance of Swiss participation rights	Its purpose is to tax the issuance of participation rights or the creation of capital reserves, and the increase of the nominal value of participation rights, or the value of capital reserves, against payment or free of charge
Issuance stamp tax rate	1%
Deadline for the tax return submission and tax payment	30 days from the end of the quarter of origination of the tax claim
Interest in case of late payment	4.75% per year
Relative limitation period	5 years



NEGOCIATION STAMP TAX

SUMMARY OF THE NEGOTIATION STAMP TAX IN SWITZERLAND

Negotiation stamp tax declaration	
Tax due by Swiss securities traders on transactions on securities	<p>Are securities traders,</p> <ul style="list-style-type: none"> a) Banks, financial companies (working as bank); b) Swiss natural/legal persons and partnerships, as well as Swiss establishments and branches of foreign companies whose activity consists exclusively, or for an essential part, <ul style="list-style-type: none"> a. To exercise on behalf of third parties the trade in taxable documents (traders) b. To act as an investment advisor or asset manager in the purchase and sale of taxable documents (intermediaries); c) Capital companies whose assets consist of more than 10 million francs of taxable documents (bonds, shares, collective investment schemes, etc.) according to the last balance sheet
Negotiation stamp tax rate	1.5‰ for Swiss securities
	3.0‰ for foreign securities
Deadline for the tax return submission and the tax payment	30 days from the end of the quarter of origination of the tax claim
Interest in case of late payment	4.75% per year
Relative limitation period	5 years

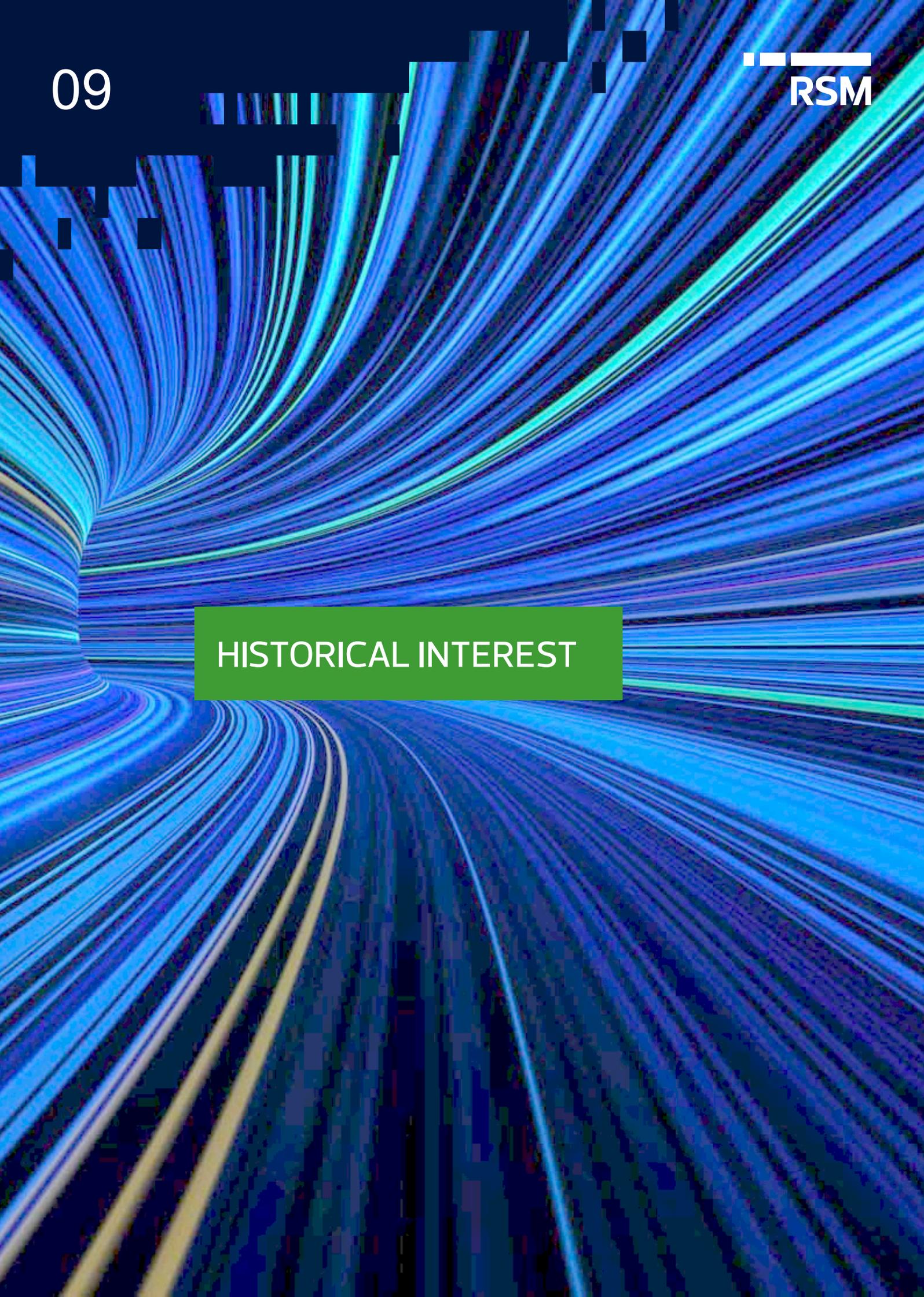


A long-exposure photograph of a highway at night, showing vibrant light trails from cars in shades of yellow, orange, and red. The road curves through a rocky, hilly landscape under a dark sky.

WITHHOLDING TAX & OTHER FILINGS

SUMMARY OF THE WITHHOLDING TAX DECLARATION & OTHER FILINGS IN SWITZERLAND

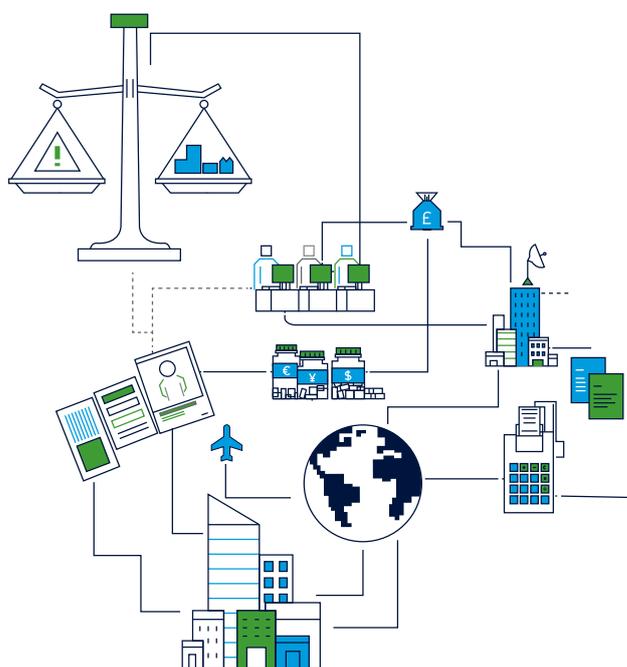
Withholding tax declaration	
Withholding tax due on Income from movable assets	This withholding tax is due on income from movable capital relates to interest, annuities, profit sharing and all other income from movable assets
Withholding tax rate on Income from movable assets	35%
Deadline for the tax return submission and the tax payment	Within 30 days of the date of origination of the tax claim
Interest in case of late payment	4.75% per year
Relative limitation period	5 years
Deadline for requesting the right of the reimbursement	3 years from the end of the calendar year in which the benefit was due
Capital contribution reserve declaration	
Conditions for a tax-free refund of the contribution	<p>Capital contribution reserves must come directly from the shareholder</p> <p>Separate and necessary presentation in the commercial balance sheet. Recommendation: create a specific account in the balance statement.</p>
Deadline for the tax return with the form 170	<p>30 days from approval by the General Meeting in the case of the increase of the reserve.</p> <p>30 days from the reimbursement (partial or not) of the reserve.</p>
Annual accounts filing	
Conditions for mandatory filing	<p>Filing of annual accounts (balance sheet and profit and loss account), if:</p> <ul style="list-style-type: none"> • The balance sheet total exceeds CHF 5 million; • A taxable benefit arises from the profit allocation decision; • A taxable benefit is due during the accounting year; • The company is taxed on the basis of art. 69 LIFD or art. 28 LHID or; • The company was the beneficiary of a tax agreement concluded between Switzerland and another State.
Deadline for filing	30 days from the approval of annual accounts

The background of the page is an abstract digital artwork. It features a dense field of thin, curved lines in various shades of blue and cyan, creating a sense of depth and movement. A prominent, slightly thicker line in a golden-yellow color curves through the lower-left quadrant. The overall effect is reminiscent of a data visualization or a futuristic tunnel.

HISTORICAL INTEREST

SUMMARY OF THE HISTORICAL INTERESTS IN SWITZERLAND

Withholding tax	
January 1st 2022 – December 31 2023	4%
Before December 31, 2021	5%
Stamp tax	
January 1st 2022 – December 31 2023	4%
Before December 31, 2021	5%
VAT	
January 1st 2012 – December 31 2023	4%
January 1st 2010 – December 31 2011	4.5%
January 1st 1995 – December 31 2009	5%
Federal direct tax	
January 1st 2022 – December 31, 2023	4%
January 1st 2012 – December 31, 2021	3%
January 1st 2011 – December 31, 2011	3.5%



A digital visualization of a global network. A satellite-style map of the Earth is overlaid with a dense web of glowing blue lines and nodes, representing data connections or communication paths across the globe. The nodes are small, bright blue circles, and the lines are thin, glowing blue lines that crisscross the map. The background is dark, with some faint, colorful digital artifacts and patterns.

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