瑞士定额课税裁定

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

按支出定额课税的裁定，须在个人迁入居住之前向州税务局申请。在楚格，只要材料齐全，税务局会在数周内作出裁定。裁定确定税基（取以下三者中的最高者：租金或租赁价值的七倍、联邦最低标准和州最低标准，并须经控制计算检验），并确认适用条件，包括不在瑞士从事有收入的活动。[1]移民手续同步办理，具体程序取决于国籍。

阶段	内容	所需时间	官方收费	专业服务费用
1	资格评估与测算：国籍、以往居住地、拟从事的活动、全球收入和资产、税收协定状况	2–4周	无	10,000–25,000瑞士法郎
2	住房：租赁或购买（租赁价值决定税基）	4–12周	无	中介费和公证费
3	向楚格税务局提交裁定申请，附税基计算和活动说明	裁定需时2–6周	无	10,000–20,000瑞士法郎

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阶段	内容	所需时间	官方收费	专业服务费用
4	居留许可：欧盟／欧洲自由贸易联盟公民办理登记，或第三国公民提交申请并经州和联邦批准	2–4周（欧盟／欧洲自由贸易联盟）或3–6个月（第三国）	许可费100–300瑞士法郎（参考）	第三国申请5,000–20,000瑞士法郎
5	原居住国的离境手续、税收协定加比规则分析、离境税	同步进行	视原居住国而定	原居住国顾问费用
6	抵达：市镇登记、医疗保险、银行账户、首次纳税申报	抵达后14日内；次年申报	无	年度合规5,000–15,000瑞士法郎

以一位在楚格租房、年租金120,000瑞士法郎的创始人为例。定额课税制度下的年度税款，以至少相当于该租金七倍的税基（840,000瑞士法郎）计算；如联邦和州的最低标准更高，则以最低标准为准。该税基按一般的联邦、州和市镇税率课税。结果通常为每年200,000至300,000瑞士法郎，创始人在全球的加密资产收益无需纳税，除控制计算外也无需缴纳财富税。[2]真正具有约束力的限制，是禁止在瑞士从事有收入的活动。这排除了积极经营瑞士公司的可能。楚格税务局对此的解释是：管理个人自有财富以及在外国公司担任董事会席位，均属允许范围。

注释

1. DFTA第14条；Tax Harmonisation Act（THA；StHG，SR 642.14）第6条；Zug Tax Act第13节；FTA Circular No. 44 of 24 July 2018 on expenditure-based taxation；参见第G部分第VI章。 ↩
2. 关于加密资产创始人适用定额课税制度的测算，包括对瑞士来源资产和收入的控制计算，详见第G部分第VI章。 ↩

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Author contact: Dr Alexander Ressos, TEP · contact@ressos.com