

Fund tax reporting in Switzerland / Liechtenstein



Tax compliance for investment funds

Foreign investment funds, which are distributed to Swiss and Liechtenstein investors must not only meet regulatory but also tax requirements.

In Switzerland, the relevant tax values must be determined annually and made available to investors. With this fund tax reporting and the associated publication in the official tax course listings, fund management companies ensure that their Swiss private investors are only taxed on the funds' investment income but not on the capital gains.

In Liechtenstein, individuals invested in a fund can claim a credit for non-recoverable withholding taxes from DTA states in their tax return. For legal entities income attributable to the fund's investments in shares is tax-exempt. However, in order to benefit from these tax advantages, investors must submit appropriate documentation to the tax administration.

Benefit for the investors

In the event that the tax figures are not determined, investors risk higher taxation, which makes the fund unattractive compared to other products. In addition, a compliant fund tax reporting is often a prerequisite for banks to include a fund on their list of recommended investments.

Our tax reporting services

NFI Steuerberatung AG assumes the annual tax reporting obligations for your funds, ensuring that the tax figures for all relevant share classes are published in the official tax course listings or are otherwise made available to the investors in a timely and correct manner.

Thanks to our many years of experience as well as our regular exchange with the tax authorities, even special questions regarding the tax qualification of specific funds or individual income or expense items are usually quickly clarified, thus avoiding unpleasant surprises.



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