

# Implementation of minimum taxation in Switzerland



## Consultation on implementation opened

On 11 March 2022, the Federal Council decided to implement the OECD/G20 project on the taxation of the digital economy in Switzerland incremental with a constitutional norm and transitional provisions. It has started a consultation procedure for this purpose. The consultation period lasts until 20 April 2022.

## Planned introduction of a special tax

The Federal Council plans to ensure minimum taxation in accordance with Pillar 2 of the OECD/G20 project with a "supplementary tax" which, in the case of large corporate groups (worldwide turnover of at least EUR 750 million), will make up the difference between any lower taxation and the minimum tax of 15 percent. For all other companies, nothing will change. The supplementary tax is enforced by the cantons.

## Entry into force in 2024

Entry into force is planned for 1 January 2024, and in order to achieve this, the Federal Council shall be authorized by means of a transitional provision to temporarily regulate minimum taxation by ordinance. This temporary ordinance is to be replaced by a federal law passed by parliament.

## Impact in Switzerland

Given the conception of the OECD/G20 project, Switzerland cannot prevent certain groups of companies operating here from being subject to a higher tax burden in the future. However, the planned implementation will secure additional tax revenue for Switzerland that would otherwise flow abroad. Some Cantons have announced that the additional tax revenues should be transferred back to the affected groups through governmental reliefs. This approach also protects affected companies from additional tax proceedings abroad and brings legal certainty.



## Contact

NFI Steuerberatung AG  
**André Kuhn**  
Alpenstrasse 6  
CH-8853 Lachen  
Phone +41 78 703 68 56  
Email [akuhn@nfitax.com](mailto:akuhn@nfitax.com)



## Contact

NFI Steuerberatung AG  
**Nicolai Fischli**  
Alpenstrasse 6  
CH-8853 Lachen  
Phone +41 79 221 07 05  
Email [nfischli@nfitax.com](mailto:nfischli@nfitax.com)