

# Tax-recognized interest rates for the year 2023



The Federal Tax Administration has published the interest rates applicable for the calendar year 2023 for advances or loans between related parties:

## Advances or loans in CHF

<u>Loans receivable</u>	<u>Interest rate min.</u>
financed from equity	1.5%
financed from debt	original costs + 0.5% ( $\leq$ CHF 10m) 0.25% ( $>$ CHF 10m) min. 1.5%
<u>Loans payable<sup>1</sup></u>	<u>Interest rate max.</u>
Trading and manufacturing companies (up to CHF 1m)	3.75%
Trading and manufacturing companies (from CHF 1m)	2.25%
Holding and asset management companies (up to CHF 1m)	3.25%
Holding and asset management companies (from CHF 1m)	2%

<sup>1</sup> separate interest rates for real estate loans

## Advances or loans in foreign currencies

<u>Loans receivable</u>	<u>Currency</u>	<u>Interest rate min.</u>
European Union	EUR	3%
United Kingdom	GBP	5.25%
USA	USD	3.75%

In the case of loans payable, the same mark-up as for loans in CHF can be taken into account. In any case, commercially justified evidence must be provided as to why no commitment was entered into in lower-interest CHF.

## Tax considerations

If loans are taken out or granted at the published interest rates and conditions, these are deemed to be in line with the market in the calendar year without further proof. In the case of deviating interest rates, the taxpayer must prove that the conditions stand up to a third-party comparison and are thus in line with the market.



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