



Swiss securities transfer tax: Simplification of filing obligations

The Swiss Federal Tax Administration (FTA) has recently published a communication introducing an important simplification regarding the filing of securities transfer tax returns. This measure aims to reduce administrative burden for taxpayers and aligns with a more pragmatic compliance approach.

Under current practice, taxpayers subject to securities transfer tax must submit the official return form (Form 9 / Form 9 FL) within 30 days after the end of each quarter (or, as frequently applied in practice, after year-end), regardless of whether any tax is due. This obligation was based on Swiss securities transfer tax law.

With the latest published communication, the FTA has abolished the requirement to file a return in periods where no securities transfer tax is due. As a result, taxpayers are no longer required to submit a 'nil return' for such periods.

This change represents a welcome administrative simplification and reduces unnecessary compliance efforts, particularly for financial institutions and other taxpayers with infrequent taxable transactions.

The key takeaways are as follows:

- No obligation to file Form 9 / Form 9 FL if no securities transfer tax is due
- The 30-day filing deadline remains relevant where tax is payable
- The change applies immediately as of publication of the communication

- Circular no. 12 (on securities transfer tax dating back to 2011) will be updated accordingly
- Administrative burden for taxpayers is reduced

Taxpayers should review their internal compliance processes and adjust them accordingly. In particular, controls relating to quarterly reporting can be streamlined where no taxable transactions are identified.

Grant Thornton Switzerland supports clients in assessing the impact of tax regulatory changes and in implementing efficient and compliant tax processes.



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