瑞士：欧洲低税率国家
Switzerland offers competitive tax rates in Europe

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在欧洲范围内，瑞士是一个低税率国家并为投资者提供了有利的税收环境。相较大多数其它欧洲国家而言，瑞士普通企业所得税税率很低。

一般而言，综观一家企业缴纳的全部所得税总额，瑞士联邦政府征收的 7.8% 的企业所得税少于总额的 50%，而大多数州政府与市政府征收的企业所得税则超过总额的 50%。

由于瑞士 26 个州和各个城市市政府均有权自主决定其所征收的所得税税率，因此，26 个州都竞相压低其税率（且各州内的每个市政府之间也如此。）

结果，各州之间整体企业所得税税负介于 12% 到 24% 之间。因此，企业在选择其住所地时值得留意候选地的企业所得税税率（相对于“税率”而已，这里特意使用“税负”一词，意在说明瑞士缴纳的税款属于可扣成本）。

在瑞士 26 个州当中，有些州政府对股本及储备金征收最高不超过 0.5% 的净值税或资本税，而联邦政府则不征收净值税或资本税。

目前，业界所说的“企业税收改革 III”即将来临。不过，这项改革究竟是什么？目前有几种特别低税模式：下瓦尔登州之前的许可收入专用类别模式、有限风险分销税务模式、混合公司模式、控股公司和金融分公司模式。在欧盟的主导下，瑞士目前受到来自经合组织施加的压力，即将在未来几年内根据所谓的企业税收改革 III（CTR III）取消上述税务模式，然而下瓦尔登州的许可收入专用类别模式已经按经合组织规定的“专利盒子”标准进行了调整。CTR III 将在全国范围内引入符合经合组织标准的类似的“专利盒子”（见下文详述）；更重要的是，CTR III 将允许各州将目前他们的普通企业所得税率从 15%-24% 降低到 12%-20%。

> 2010 年瑞士增值税税改允许控股公司直接申报进项增值税

根据对纳税人友好的瑞士终结方案，额外的好处可能会通过修订法例来实现，诸如对研发费用的额外减税或税收抵免，对平均值以上的权益的虚拟利息抵扣，在修订的法例生效时对任何隐藏的股权进行免税，和各州有权决定哪些知识产权相关的权益可以排除在资本税基以外。在任何情况下，尽管前述的现行相关低税模式可能会在将来几年被取消，它们将被旨在保持瑞士税收优势而规划的、有吸引力的 CTR III 所代替。CTR III 预计将于 2019 年 1 月 1 日生效。

“专利盒子”税收模式

作为瑞士 26 个州之一，下瓦尔登州位于苏黎世东南方，离苏黎世车程不足一个小时——吸引了众多知识产权公司以及其他有可观专利收入的公司：如果有关专利收入是基于自身研发费用的，该州对这些公司的所得税总额限定为 8.8%（其中包括 7.8% 的联邦所得税）。

如前所述，在 CTR III 的税收改革设想下瑞士各州都将适用经合组织“专利盒子”税收模式。目前预期的调整后的税率将略高于 10%。瑞士“专利盒子”将适用于源于符合条件的专利和“类似权利”的收入，而根据经合组织的标准，“类似权利”可能包括补充保护证书（SPC）和软件著作权收入。预计公司符合条件的权利和“类似权利”的研发费用必须主要产生在瑞士才能符合“专利盒子”模式的税收优惠（经合组织的改良关联法允许 30% 的费用来自收购或外包的知识产权或研发）。

红利 / 资本收益

对持股超过股本 10% 或价值超过一百万瑞士法郎的部分股权取得的红利，以及对持股超过 10% 而取得的资本收益，联邦政府免收企业所得税，前提是在出售相关股权前至少持有相关股权一年。

税务裁定

瑞士达成有约束力的税务裁定的做法很可能是独一无二的。瑞士税务裁定的实践做法没有受到经合组织和欧盟调查的一类特殊税收安排，而是主管税务机关与纳税人就特定事项的税务影响而达成的有约束力的共识，如合并计划、公司重组或其他活动。税务的裁定可以在几周内获得（加急案件可以更快），它能让纳税人更确定、更放心。

增值税率低

相比于欧盟 15% 最低增值税标准，瑞士仅为 8% 的增值税是极低的，欧盟大多数成员国的增值税税率为 20% 甚至更高。在瑞士，特别增值税税率适用于食品、种子、农产品、医药与平面媒体（2.5%）以及酒店服务业（3.8%）。值得注意的是，2010 年瑞士增值税税改允许控股公司直接申报进项增值税，这使得瑞士对控股公司来说更具吸引力。■

In the European context, Switzerland offers low tax rates and an investor-friendly tax environment. Its ordinary corporate income tax rates are low compared to most other European countries.

As a rule, the Swiss confederation's federal 7.8% corporate income tax charge generally accounts for less than 50% of an ordinarily taxed company's total corporate income tax charge, while most cantonal and municipal corporate income tax accounts for more than 50% of an ordinarily taxed company.

As each of the 26 Swiss cantons (states) and each of their municipalities has the sovereign right to determine its own income tax rate, there is competition for low tax rates among the 26 cantons (and within each of them, between the municipalities).

As a result, the overall corporate income tax charge varies from canton to canton between 12% and 24%, making it worthwhile to carefully bear in mind cantonal and municipal corporate income tax charges when selecting a corporate domicile in Switzerland (the term "tax charge" as opposed to "tax rate" is used on purpose to reflect that in Switzerland, tax payments are tax deductible expenses).

In some of the 26 Swiss cantons, a net worth or capital tax of up to 0.5% is levied on share capital and reserves. At the federal level, there is no net worth or capital tax.

Corporate tax reform

Currently, the so-called Corporate Tax Reform III (CTR III) is looming, but what is it all about? There are a number of special low-tax models: Nidwalden Canton's former licence box model, the limited risk distribution tax model, the mixed company model, the holding company model and the finance branch model.

It should be noted, however, that Switzerland is under pressure from the Organization for Economic Co-operation and Development (OECD), driven by the EU, to abolish any of these models for its so-called CTR III within the next few years, whereas the Canton of Nidwalden has already aligned its licence box model to the patent box standards defined by the OECD. A similar OECD-compliant patent box, detailed below, will be introduced nationwide by CTR III, and on top of that CTR III will enable the cantons to reduce ordinary corporate income tax rates from the current 15-24% to 12-20%.

In the sense of a taxpayer-friendly Swiss finish, additional benefits might be implemented in the amended legislation such as additional deductions or tax credits for R&D expenses, a notional interest deduction on over-average equity, a tax-free step-up on any hidden equity at the time the amended law will enter into force, and a right of cantons with capital tax to allow the deduction of IP-related equity from the capital tax base.

In any case, we expect that although the above-mentioned low tax models may fall out within the next few years, they will be replaced by the attractive CTR III features designed to uphold Switzerland's tax attractiveness. CTR III is expected to become effective on 1 January 2019, according to the planned schedule.

Attractive 'patent box' model

The Nidwalden Canton – one of the 26 Swiss cantons and located less than an hour's drive southeast of Zurich – attracts group IP companies and other companies with substantial income from patents by limiting their total income tax charge on patent income to 8.8% (including 7.8% federal income tax), if and to the extent that its patent-related income is based on its own R&D expense.

Under CTR III, an OECD-compliant patent box will be made available in all Swiss cantons. Its currently contemplated reduced tax rate will be slightly over 10%. The Swiss patent box will apply to income generated from qualified patents and "comparable rights", while comparable rights may, according to OECD standards, include income from supplementary protection certificates (SPCs) and software copyrights. It is expected that patents and comparable rights only qualify for patent box benefits if and to the extent that they resulted from R&D expenses that were mainly generated in Switzerland (OECD modified nexus approach, allowing for 30% acquired or outsourced IP/R&D expense).

Dividends and capital gains

Dividend income derived from shareholdings of more than 10% of the share capital or exceeding CHF1 million in value - currently equivalent to about US$1 million - and capital gains derived from shareholdings of more than 10% of the share capital are exempt from federal corporate income tax, provided the respective shares have been held for a minimum period of one year prior to their sale.

> **"Switzerland's VAT reform of 2010 allowed holding companies to claim input VAT"**

Tax rulings

Switzerland's practice to obtain binding tax rulings is probably unique. A tax ruling as practised in Switzerland is not a type of special tax arrangement under investigation from the OECD and EU, but is a binding consent of the competent tax authority to the taxpayer's understanding of the tax consequences of a particular undertaking, such as a planned merger, corporate reorganization or other activity. Tax rulings can be obtained within a few weeks, and in case of urgency even faster, and it provides high-level certainty and comfort for the taxpayers.

Low VAT

At a mere 8% standard rate, Swiss VAT is extremely low in comparison to the EU's 15% minimum VAT standard rate, topped by most EU members with VAT standard rates of 20% and more. In Switzerland, special VAT rates apply to food, seeds, agricultural products, medication and print media (2.5%) and to hotel services (3.8%).

It is noteworthy that Switzerland's VAT reform of 2010 allowed holding companies to claim input VAT, which adds to the attractiveness of Switzerland for holding companies. ■

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