

It is tax time...

Are you subject to tax as a...

natural person

resident in Switzerland

to the ordinary system

Page 1

on a lump sum basis

Page 2

resident abroad

as a property owner in Switzerland

Page 3

legal entity

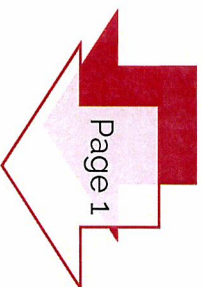
head office in Switzerland

Page 4

head office abroad

Page 5

It is tax time... for natural person to an ordinary system



You are resident to an ordinary system in Switzerland.

It is the well known system. Depending on your own situation, some issue may be considerable.

First step is to obtain and classify all documents. Then, you must submit your tax form to the tax administration duly signed with all evidences.

Please, find below a list (currently only in French) of the documents you should prepare.

Swiss Tax Services is available to complete your tax form and represent you before the tax authorities.

Situation personnelle en 2016		Deductions 2016	
Nom et Prénom:			
Changement dans la situation personnelle en 2016			
<input type="checkbox"/> mariage - séparation, divorce, concubinage	nom + date	<input type="checkbox"/> attestations des dettes et intérêts passifs	km x jours
<input type="checkbox"/> naissance - décès	date	<input type="checkbox"/> déplacements professionnels de l'époux	nombre
<input type="checkbox"/> enfants, garde alternée <input type="checkbox"/> autorité parentale commune <input type="checkbox"/> pensions alimentaires <input type="checkbox"/> fin d'apprentissage, début/fin d'activité, retraite	date	<input type="checkbox"/> repas hors du domicile de l'époux	km x jours
	date	<input type="checkbox"/> déplacements professionnels de l'épouse	nombre
	date	<input type="checkbox"/> repas hors du domicile de l'épouse	nombre
	date	<input type="checkbox"/> logement hors du domicile - contrat de bail	nombre
	date	<input type="checkbox"/> attestation des cotisations au 2 nd (rachat) ou 3 rd pilier A	
	date	<input type="checkbox"/> attestation des pensions alimentaires versées	
	date	<input type="checkbox"/> frais de garde effectifs	
	date	<input type="checkbox"/> frais de garde de ses propres enfants, taux d'activité	en %
	date	<input type="checkbox"/> frais d'internat / famille d'accueil et logement étudiant	
	date	<input type="checkbox"/> aidants bénévoles, attestation à faire signer (à disposition)	
	date	<input type="checkbox"/> attestation de la caisse maladie / frais de maladie non pris en charge et frais de handicap	
	date	<input type="checkbox"/> quittances prestations bénévoles - dons (4 cotisations)	
	date	<input type="checkbox"/> frais de formation et / ou de perfectionnement et / ou reconversion	
Revenus 2016			
<input type="checkbox"/> copie de la déclaration et/ou du PV de taxation 2015			
<input type="checkbox"/> revenu indépendant - bilans et P&P			
<input type="checkbox"/> revenu agricole (m ² de vignes / nombre têtes de bétail)			
<input type="checkbox"/> certificat(s) de salaire			
<input type="checkbox"/> attestation des allocations familiales			
<input type="checkbox"/> gain(s) accessoire(s)			
<input type="checkbox"/> attestation de rentes et pensions (ANS, AI, LPP, SUVA, ...)			
<input type="checkbox"/> attestation assurances perte de gains, chômage			
<input type="checkbox"/> attestation des pensions alimentaires reçues			
<input type="checkbox"/> attestation des prestations en capital touchées (2 nd ou 3 rd pilier)			
<input type="checkbox"/> revenus des locations diminueables (contrats de bail à tranche) ou valeur locative			
<input type="checkbox"/> factures des frais d'entretien d'immeuble, économie d'énergie, taxes et titres - fortune y.c. enfants mineurs + gains latente au 31.12.2016			
Fortune au 31.12.2016			
<input type="checkbox"/> vendre / achat immeuble	date:		
<input type="checkbox"/> héritage / avancement d'honne / donation	date:		
<input type="checkbox"/> attestation assurance-vie (valeur de rachat)			
<input type="checkbox"/> évolution de fortune à justifier entre 2015 et 2016 y compris les éventuelles prestations en capital			

It is tax time... for natural person on a lump sum basis



You are a Swiss taxpayer, on a lump sum basis.

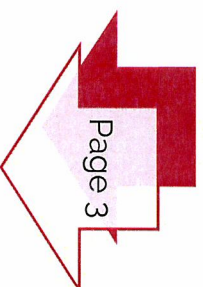
If this tax system is known, it is only used by some taxpayers. Regardless of the basis itself, the main issue is the control calculation, which should be completed correctly, especially to recover the Swiss withholding tax or/and the other tax at source from some other countries.

It seems quite simple at first sight, but it could be much challenging. The lowest lump sum are increasing and a new law entered into force in January 2016. Last but not least, the tax residence could always be a main issue, particularly with some foreign countries.

Swiss Tax Services SA is able to complete this form, but is mainly able to provide the right advice to reduce tax liabilities and to obtain a good tax situation.

Swiss Tax Services SA provides also the usual services, such as tax domiciliation through the year in order to follow the tax schedule without penalty, delay or late interest. Finally, just to simplify your tax paperwork.

It is tax time... for natural person, who are owner of a property but non resident in Switzerland



In Switzerland, you are not resident, but you are owner of a property.

Logically, tax liabilities should not be so high, but it could be. Do not forget your tax situation in your home country has a direct effect on your Swiss tax.

Be aware, you must declare all rental income (effective or not), but you can reduce your taxable income with the maintenance costs you may have.

Swiss Tax Services SA provides the document attached in order to know what you have to take into consideration.

In all cases, you must check your tax decision, when you get it.

Non resident taxpayer – a tax form to complete ?

Tax year • civil year • 1st January to 31 December 2016

An income tax is to be paid in Switzerland on the rental value (or collected rentals) considering your worldwide income. Your income abroad (i.e. your sister's tax rate).

This is exactly the same for the cantonal tax.

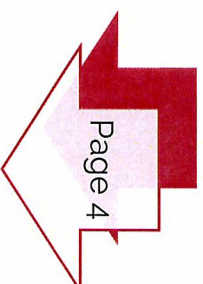
- Do you rent your property ?
For the season: weekly furnished ? No
- Building maintenance charges* in 2016 ?
- Mortgage or debt in Valais ?
- Income abroad (incl. in Switzerland) < 350'000.- ? < 750'000.- ?
- Deductible expenses: maintenance and/or renovation, NKT deductible: investment and/or bedstead.
For example: 17% expenses (without corruption, renovation fund, land tax, building insurance, water, outside gas tax, cantonal (either parking, provision) facade ground, etc.

The analysis is very easy and free, you're a one time customer, a tax form wants to be completed. But, you can not replace a specific tax advice, regarding your own tax situation.

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*Hinzuzurechnen ist die Steuer, die durch die Gemeinde erhoben wird, die die Gemeinde besteuert.

It is tax time... for legal entities with their head office in Switzerland

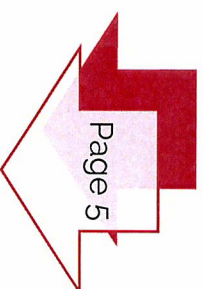


The company has its head office in Switzerland. It is subject to corporate tax and capital tax.

The tax administration has to analyse the financial statement, which must be done correctly. The first step is therefore to keep the accounts accurately under the Swiss law.

That said, tax authorities could change or modify the final tax result to increase the profit. This is where **Swiss Tax Services SA** could bring a real added value.

It is even tax time... for legal entities with their head office abroad



The company does not have its head office in Switzerland. At first sight, it is not subject to corporate tax and capital tax.

But what about a potential fix or permanent establishment such as a branch ? The international tax system is currently changing a lot and issues may be significant, especially in case of intra-group transactions.

Even if the company does not need to complete a Swiss tax form, **Swiss Tax Services SA** could provide some tax advice, based – among others – on the double taxation agreement.