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Tax Controversy

Switzerland: Law & Practice

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SWITZERLAND

Law and Practice

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1. Tax Controversies

1.1 Tax Controversies in this Jurisdiction

As a preliminary remark, it should be emphasised that taxes in Switzerland are levied at three different levels: federal, cantonal and municipal. Certain taxes are only levied at the federal level (eg, withholding tax, stamp duties or VAT) while some other taxes are only levied at cantonal levels (eg, gift tax, inheritance tax or wealth tax). As cantons still have a high level of independence regarding tax matters, this can result in significant differences in the handling of tax controversies between the various cantonal and federal tax authorities.

Tax controversies usually arise by way of a formal complaint filed by the taxpayer against a tax assessment decision rendered by a tax authority. In the fields of withholding tax, stamp duties and VAT, where the principle of spontaneous taxation applies (meaning that taxpayers themselves calculate the amount of tax due, declare it and pay said amount to tax authorities), controversies usually start as a result of a tax audit conducted by the Swiss Federal Tax Administration (SFTA).

1.2 Causes of Tax Controversies

All tax matters may give rise to tax controversies, regardless of the type of tax or of the values involved.

1.3 Avoidance of Tax Controversies

Broadly speaking, Swiss tax authorities are quite open to discussion with taxpayers, which serves to mitigate the possibility of tax controversies further down the line. In particular, tax rulings (see **6.4 Avoiding Disputes by Means of Binding Advance Information and Ruling Requests**) provide a powerful tool to ensure certainty and avoid ulterior disputes.

1.4 Efforts to Combat Tax Avoidance

In an effort to comply with the Base Erosion and Profit Shifting (BEPS) Recommendations of the OECD, as well as with the EU's various measures to combat tax avoidance, Swiss tax authorities have taken, over the years, an increasingly strict approach in many tax matters. This has led to a growing number of tax controversies in Switzerland, with, for instance, offshore structures being increasingly challenged.

1.5 Additional Tax Assessments

When faced with an additional tax assessment, the taxpayer is not obliged to pay or guarantee the tax assessed in order to be able to lodge a formal complaint, and subsequently an appeal, against it.

Alongside the additional tax assessment, Swiss tax authorities will typically open criminal proceedings against the taxpayer;

for instance, due to the misdemeanour of not having declared a taxable event to the tax authorities.

1.6 Possible Impact of COVID-19 on Tax Controversies

It is currently rather difficult to evaluate the impact of COVID-19 on pending tax controversies. Some tax authorities, as well as judicial authorities, have automatically extended deadlines granted to taxpayers or claimants under pending procedures while legal deadlines, as provided by Swiss law, could not be extended. In particular, tax authorities and judicial authorities have not closed their offices and continue to be easily reachable. COVID-19 may have slowed tax procedures in recent months but a major impact on the time taken to obtain justice is not currently expected.

Regarding payment obligations, no specific measures were adopted to relieve taxpayers of their tax obligations. The tax authorities, competent to require tax obligations' payment and sue if necessary, are expected to become more likely to grant extended terms of payment in the medium term. Additionally, no late interest fees will be due until the end of fiscal year 2020 for certain taxes in cases of a late payment (VAT and direct taxes at the federal level).

Internationally, there will certainly be increased pressure from the Swiss tax authorities, eager to retrieve taxes in Switzerland. It is, however, difficult to apprehend an increase of tax controversies in the medium term. This may, however, lead to a new pressure in pending cases.

Nationally, new harsh tax audits are not expected to be launched in the coming months. In our practice, we have even experienced that tax authorities have been more prompt to reach agreements by means of ruling requests in recent months.

2. Tax Audits

2.1 Main Rules Determining Tax Audits

The Swiss tax authorities do not share the criteria on which they base their decisions to perform a tax audit. The various tax authorities have a certain flexibility in this matter. Some tax authorities set year-to-year variation thresholds regarding the taxable amounts reported, which can trigger a verification process.

2.2 Initiation and Duration of a Tax Audit

Tax authorities may initiate tax audits as soon as they receive any relevant information for taxation that was previously unknown to them.

The statutory limitation on initiating a procedure for the collection of back taxes is ten years after the end of the tax period for which the tax has not been levied, preventing any such procedure afterwards. For withholding tax, stamp duties and VAT, this statutory limitation is five years after the end of the relevant tax period.

Once the procedure has been initiated, the statutory limitation on determining a supplementary tax is 15 years after the end of the tax period to which the procedure relates, preventing any levy of tax afterwards, even if a back-taxes procedure has been opened. For VAT, this statutory limitation is ten years. Withholding tax and stamp duties, however, benefit from a specific status as no statutory limitation applies anymore if a procedure has been initiated.

2.3 Location and Procedure of Tax Audits

As a rule, tax authorities in Switzerland, whether cantonal or federal, have an audit department with an internal and an external unit. The latter can visit the taxpayer's premises.

These audits are only based on printed documents. Data made available electronically for such purpose is not available in Switzerland yet.

2.4 Areas of Special Attention in Tax Audits

Tax inspectors may be interested in all aspects of taxation. Regarding companies, compliance of the accounts with accounting and tax rules is the most important aspect for legal entities examined by tax auditors. Whereas, for natural persons, justification of the deductions claimed and the existence of unlimited liability are frequently examined.

2.5 Impact of Rules Concerning Cross-Border Exchanges of Information and Mutual Assistance Between Tax Authorities on Tax Audits

Exchange of information, mutual assistance between tax authorities as well as constant development of international tax rules have certainly led to an increase of tax audits in Switzerland.

Assisting clients targeted by requests for information from foreign countries in the context of a foreign tax audit is a frequent activity of this firm.

2.6 Strategic Points for Consideration During Tax Audits

One unique feature of the Swiss tax authorities is their willingness to discuss tax matters with taxpayers openly. In the context of a tax audit, the best strategy is often to demonstrate transparency regarding the facts and technical accuracy regarding the legal analysis.

3. Administrative Litigation

3.1 Administrative Claim Phase

If a taxpayer disagrees with an assessment decision made by a tax authority, they may submit a formal complaint to the tax authority that has issued the assessment decision, within 30 days as from notification. The formal complaint procedure is an official appeal procedure that forces the tax authority to issue a new decision subsequently.

Such a formal complaint must be filed in writing. With regard to income tax, the complaint does not need to be substantially motivated (except if the complaint is made following a discretionary assessment decision). The taxpayer only has to express their unquestionable disagreement with the assessment decision. Formal complaints in the field of other taxes must be sufficiently motivated, meaning that the taxpayer has to demonstrate that the assessment decision is obviously inaccurate.

If the formal requirements are met, the tax authority has to re-examine the tax assessment decision and may modify, in whole or in part, the first decision or reject the taxpayer's formal complaint.

3.2 Deadline for Administrative Claims

While Swiss tax law does not provide for a particular deadline for the tax authorities to respond to a formal complaint lodged by a taxpayer, they have a constitutional obligation to process the claim within a reasonable time. The meaning of "reasonable time" is not clearly defined and depends on the specific circumstances of the case at hand. The taxpayer can lodge a judicial claim if a tax authority does not process their formal complaint within a reasonable timeframe. Such situation rarely occurs in practice.

4. Judicial Litigation: First Instance

4.1 Initiation of Judicial Tax Litigation

If the taxpayer is not satisfied with the decision of the tax authority on their formal complaint, they have the ability to lodge an appeal with a first-instance cantonal court or, in matters falling under the authority of the SFTA, with the Swiss Federal Administrative Court. The deadline to lodge an appeal is 30 days as from notification of the contested decision on formal complaint.

4.2 Procedure of Judicial Tax Litigation

Swiss administrative procedure rules, including tax procedure rules, provide for an essentially written litigation process and imply few or no investigative acts such as hearings, due to the technical nature of tax law and the generally numerical content of litigation.

Following the taxpayer's appeal, the tax administration files a reply before the court, supporting the position of its tax decision. Usually, an additional exchange of replies is allowed, before the case is kept to be judged by the court until the judgment is rendered.

4.3 Relevance of Evidence in Judicial Tax Litigation

Evidence must be provided at the time of lodging the appeal and is particularly important because of the burden of proof in Swiss tax litigation (see **4.4 Burden of Proof in Judicial Tax Litigation**).

4.4 Burden of Proof in Judicial Tax Litigation

Regarding tax matters in general, as well as within the context of judicial tax litigation, the tax authority must establish the facts upon which the tax liability is based, while the taxpayer has to prove the facts that reduce or eliminate that liability.

If the elements gathered by the tax authority provide enough evidence of the existence of taxable items, it also falls upon the taxpayer to establish the truth of their own claims and to bear the burden of proof regarding elements that justify their exemption.

4.5 Strategic Options in Judicial Tax Litigation

Legal analysis and reassessment of the tax administration's position is the most important aspect of tax litigation. Settlements with the tax administration are still possible but less likely once the dispute has begun, as tax authorities sometimes have an interest in having their practice confirmed by courts.

With the exception of a back-taxes procedure, which often covers the previous ten years and where statutes of limitation may play a minor role for the earliest years depending on the case at hand, timing is generally not an efficient strategy.

4.6 Relevance of Jurisprudence and Guidelines to Judicial Tax Litigation

Statutes and case law are the most important sources for Swiss tax courts. The ECHR's case law is also taken into account, in particular within criminal tax procedures. International guidelines are also elements of interpretation on which the courts occasionally rely. Tax doctrine is a source of interpretation used by courts, but they are not bound by the doctrine.

5. Judicial Litigation: Appeals

5.1 System for Appealing Judicial Tax Litigation Appeal Before a Second-Instance Court

Any tax decision previously challenged before a first-instance court may be appealed. There is no limit based on the value of the dispute. A decision of a first-instance court can be appealed to a second-instance cantonal court within 30 days of service of the first-instance court's decision. The tax authority or the taxpayer, or both, can lodge an appeal.

The procedural principles are the same as those applying before the first-instance court. Judgments of a second-instance court may be appealed to the Federal Supreme Court.

Appeal Before the Federal Administrative Court

The Federal Administrative Court is the ordinary administrative tribunal of the Swiss Confederation. The main role of the Federal Administrative Court is to examine the legality of decisions in matters falling under the authority of the Federal Administration.

Lower instances are mainly the federal departments and subordinate federal offices. The Federal Administrative Court hears appeals against decisions of federal authorities, in the fields of withholding tax, stamp duties and VAT in particular.

A decision of the Federal Administrative Court can be appealed to a second-instance cantonal court within 30 days following the first-instance court's decision. The appeal can also be lodged by the tax authority or the taxpayer, or both. Its judgments may be appealed to the Federal Supreme Court.

Appeal Before the Federal Supreme Court

If the taxpayer considers that the final decision of the second-instance cantonal court or of the Federal Administrative Court violates his or her rights, he or she may lodge an appeal before the Federal Supreme Court. Such an appeal must be lodged within 30 days of notification of said contested decision.

The Federal Supreme Court is the highest judicial authority within the federal state. It issues final rulings in tax matters.

5.2 Stages in the Tax Appeal Procedure

For the different stages in tax appeal procedures before all Swiss courts, see **4.2 Procedure of Judicial Tax Litigation** regarding the first-instance cantonal court, given that the procedure is essentially the same.

However, it should be noted that the Federal Supreme Court does not re-establish the relevant facts of the case. These facts may only be corrected by the Federal Supreme Court if it finds

that they have been blatantly incorrectly established by a lower court, or that they have been based on a violation of law. This means that the Federal Supreme Court takes its decisions solely by applying the law to facts that have already been determined.

5.3 Judges and Decisions in Tax Appeals

In the canton of Geneva, before the first instance of appeal, a judge usually renders his or her decision with the help of two associate judges specialised in tax law. The second instance of appeal is usually composed of three professional judges.

The Federal Administrative Court and the Federal Supreme Court are, as a rule, composed of three judges but may be composed of five judges in special cases. Before these courts, a single judge may render a judgment for clearly inadmissible or insufficiently motivated cases.

6. Alternative Dispute Resolution (ADR) Mechanisms

6.1 Mechanisms for Tax-Related ADR in this Jurisdiction

Swiss tax law does not provide for national mediation or arbitration procedures.

With regard to forms of alternative dispute resolution (ADR), double taxation treaties concluded by Switzerland usually refer to a mutual agreement procedure (MAP), which is independent of Swiss domestic law procedures. Thus, the time limits provided for by domestic law have no influence on the MAP and vice versa. In particular, the 30-day deadline to file a claim against a tax assessment decision is not suspended by a request for a MAP. In order to save their rights according to Swiss tax law, taxpayers should file a complaint against the relevant tax authority, which will be suspended during the MAP.

6.2 Settlement of Tax Disputes by Means of ADR

In international tax matters, a MAP is carried out if the procedure set out between the competent Swiss and foreign authorities is unsuccessful.

The MAP is initiated at the taxpayer's request, before the competent authority in the taxpayer's country of residence. However, the taxpayer itself is not a party since the MAP is a procedure between one state and another.

In Switzerland, the competent authority for MAPs is the State Secretariat for International Financial Matters (SIF). There is no obligation of result between Switzerland and the relevant other state.

6.3 Agreements to Reduce Tax Assessments, Interest or Penalties

Swiss tax law does not have national mediation or arbitration procedures.

6.4 Avoiding Disputes by Means of Binding Advance Information and Ruling Requests

Given the overall complexity of taxation in Switzerland, taxpayers have an interest in discussing the more complex cases with the tax authorities at an early stage; for instance, in the case of international corporations considering moving to Switzerland, so they can obtain confirmation of their future taxation. The same applies to individuals.

In this regard, tax rulings are commonly used in Swiss tax practice, although Swiss tax law does not expressly refer to rulings. It should be noted that a tax ruling does not provide any preferential taxation over the applicable law. It constitutes, instead, a quicker and more efficient way to provide clarity with regard to taxation questions.

In order to obtain a ruling, the taxpayer has to disclose all relevant information, usually in the form of a letter. If the competent tax authority agrees with the taxpayer, the ruling request is sent back to the taxpayer with the stamp of the authority, which provides the taxpayer with confirmation from the State on the tax treatment of a transaction or a situation. Tax rulings are not public.

Regarding the binding effect of such rulings, the taxpayer is protected by the constitutional principle of good faith as far as he or she relies on the information received by the competent tax authority. Swiss case law also especially emphasises the importance of implementing the facts precisely described in the ruling.

There is no legal entitlement for a taxpayer to obtain a binding ruling, even though tax authorities are mostly willing to deal with ruling requests. This means that taxpayers cannot contest a refusal to give a ruling request.

6.5 Further Particulars Concerning Tax ADR Mechanisms

As mentioned in 6.2 Settlement of Tax Disputes by Means of ADR, the MAP, in the case of double taxation with a country with which Switzerland has signed a double taxation agreement, requires that all relevant steps between the relevant Swiss and foreign entities be respected.

There is no limit value of the claim. According to the OECD Model Tax Convention on Income and on Capital of 2017, the taxpayer has to request the initiation of a MAP within three

years from the first notification of the action resulting in double taxation.

There is no appeal possible against the outcome of the MAP.

6.6 Use of ADR in Transfer Pricing and Cases of Indirect Determination of Tax

ADR is mostly used in transfer pricing cases. With regard to MAPs, and according to the 2018 statistical report of the competent authority, out of 257 cases filed, 70 related to transfer pricing issues.

7. Administrative and Criminal Tax Offences

7.1 Interaction of Tax Assessments with Tax Infringements

As a preliminary remark regarding direct taxes, it should be underlined that a taxpayer seeking to limit the amount of tax it pays is not acting in a criminally punishable manner. Furthermore, in Switzerland, anti-avoidance rules are not contained in one specific piece of legislation; they actually take different forms.

Swiss tax law includes a purely administrative procedure, the back-taxes procedure, which aims at recovering amounts not dutifully declared by the taxpayer.

Swiss criminal tax law deals with misdemeanours (or “contraventions”), which lead to a fine, and tax offences, which may imply imprisonment.

Breach of procedural obligations, tax evasion and attempted tax evasion are the main misdemeanours.

Breach of procedural obligations refers to situations where, for example, the taxpayer fails to file a tax return or does not comply with a duty to provide information. Regarding the sanction, for income and equity taxes, the penalty is limited to CHF10,000. For other types of tax, the limit varies.

Tax evasion is where the taxpayer, with intent or through negligence, omits certain items in their tax return, or causes a final assessment to be incomplete. The fine may vary from one third to three times the amount of tax evaded. The statute of limitations is ten years. Regarding attempted tax evasion, the fine amounts to two thirds of the amount determined for complete evasion. The statute of limitations is six years.

A back-taxes procedure, which aims at recovering amounts not dutifully declared by the taxpayer, generally triggers a tax eva-

sion procedure. Forgery and withholding tax at source diversion are the main tax offences.

Forgery is the use of fraudulent documents (eg. false financial statements or salary certificates) and is a qualified tax offence with a maximum penalty of imprisonment for up to three years and a minimum fine of CHF10,000. Tax at source diversion is where a person required to collect tax at source misappropriates the amounts collected for their own benefit or for that of a third party. The maximum penalty is imprisonment for up to three years.

In tax offences, the payment of back taxes is always due.

7.2 Relationship Between Administrative and Criminal Processes

For tax misdemeanours, the competent authority for the processing of back taxes and for tax-evasion procedures is the same authority, namely the cantonal tax authorities or the SFTA for federal taxes and then the courts. As a rule, these two procedures are conducted simultaneously and set by tax law.

For tax offences, the Public Prosecutor is competent. In such cases, the tax or criminal authority, depending on the case, may decide to suspend one procedure during the settlement of the other. The procedure is set by criminal law. The criminal procedure is generally more elaborate than the tax procedure and leaves more room for investigative acts.

The Public Prosecutor is only competent regarding the criminal part of the tax offence. The calculation of the amount of taxes due remains under the tax authorities’ competence.

7.3 Initiation of Administrative Processes and Criminal Cases

Tax authorities initiate such proceedings when they suspect that a tax return or final assessment is incomplete. As mentioned (see 7.1 **Interaction of Tax Assessments with Tax Infringements**), a back-taxes procedure generally implies a tax evasion procedure, which is of a criminal nature.

Depending on the case at hand, the case may evolve into a more serious offence, but most cases develop into a two-way procedure of back taxes and tax evasion.

7.4 Stages of Administrative Processes and Criminal Cases

For tax misdemeanours, as the tax authority establishing the back taxes also establishes the criminal tax penalty, the process is treated by the relevant authority, whether it is the tax authority or the relevant administrative court.

For tax offences, while the back-taxes procedure will still be treated by the tax authority or the relevant administrative court, the Public Prosecutor is competent regarding the criminal aspect.

7.5 Possibility of Fine Reductions

In cases of tax evasion, the good co-operation of the taxpayer makes it possible to reduce the amount of the fine within the framework of the law.

However, the amount of taxes due, which relates to the back-taxes procedure, cannot be amended.

7.6 Possibility of Agreements to Prevent Trial

For tax misdemeanours, if the taxpayer does not challenge the decision of the tax administration, the procedure is not pursued before the administrative courts, but the payment of the fine remains due. Before the administrative courts, full payment of the tax and fine, and withdrawal of the appeal, are also possible. However, this does not change the criminal tax qualification of the procedure.

For tax offences, the issue is a matter for the criminal courts and the mere payment of the tax due is not enough to stop the procedure, since the issue of tax payments is not addressed by the Public Prosecutor.

Where the taxpayer acknowledges the material facts, a simplified procedure may be possible before the Public Prosecutor under certain conditions. The Public Prosecutor prepares an indictment that the taxpayer may accept or refuse.

7.7 Appeals Against Criminal Tax Decisions

For misdemeanours, appeal possibilities are the same as explained above **7.4 Stages of Administrative Processes and Criminal Cases** and **7.5 Possibility of Fine Reductions**.

For criminal offences, an appeal to the second instance and then to the criminal chamber of the Federal Court is possible, if specific deadlines are observed.

7.8 Rules Challenging Transactions and Operations in this Jurisdiction

As a rule, transactions and operations challenged under transfer pricing rules or general anti-avoidance rules have resulted in two-way procedure cases of back taxes and tax evasion.

8. Cross-Border Tax Disputes

8.1 Mechanisms to Deal with Double Taxation

In the vast majority of double taxation cases, domestic legal remedies are used first to correct the tax situation. However, in parallel with domestic remedies, taxpayers increasingly use MAPs available under double tax treaties. As to arbitration, it is quite rare in practice, as arbitration clauses are still relatively new in double tax treaties signed by Switzerland.

8.2 Application of GAAR/SAAR to Cross-Border Situations

As mentioned, in Switzerland, anti-avoidance rules are not contained in a specific act or provision. However, the Swiss Federal Supreme Court has developed a general exception of tax avoidance and abuse of rights, applicable to almost all Swiss taxes.

This general exception also applies to Swiss double tax treaties, if no other anti-avoidance provision is provided under such treaties.

8.3 Challenges to International Transfer Pricing Adjustments

International transfer pricing adjustments are usually challenged first and foremost under domestic tax courts. Although Switzerland does not have any explicit transfer pricing legislation, those courts as well as the tax authorities apply in practice the OECD Transfer Pricing Guidelines.

The majority of tax treaties signed by Switzerland do not contain the corresponding adjustment provisions of Article 9, paragraph 2 of the OECD Model Tax Convention.

8.4 Unilateral/Bilateral Advance Pricing Agreements

Advance pricing agreements may be used in the context of rulings (see **6.4 Avoiding Disputes by Means of Binding Information and Ruling Requests**).

8.5 Litigation Relating to Cross-Border Situations

Among the various cross-border tax situations, withholding tax is probably the matter that gives rise to the most litigation. This is due to the high withholding tax rate (35%), as well as the fact that Switzerland is a large importer of foreign capital.

In general, a ruling is the most effective way to prevent litigation under Swiss tax law and to prevent the risk proactively.

9. Costs/Fees

9.1 Costs/Fees Relating to Administrative Litigation

A formal administrative complaint with the tax authority is free of charge. However, such a procedure may take some time and lead to significant late interest fees on the amount of taxes due if the taxpayer does not settle enough instalments. This item needs to be addressed to mitigate costs related to administrative litigation.

9.2 Judicial Court Fees

Before cantonal courts, the amount of the fees varies from one canton to another. In Geneva, before the first-instance court, the fees are calculated according to the complexity of the case, but cannot exceed CHF10,000. An indemnity for legal costs may be charged to the unsuccessful party, including the tax authority. The same rules apply before the second-instance court.

Before the Federal Administrative Court and the Federal Supreme Court, fees are calculated based on the challenged amount, the scale and complexity of the case, the parties involved in the procedure and their financial situation. As a rule, legal costs are borne by the unsuccessful party.

Fees are settled once the judgment is rendered, but an advance payment is generally required by the courts. There is no interest payment on it. If the required advance payment is not paid, the courts are unable to move forward with the procedure if the applicable law specifies that this is an admissibility requirement.

9.3 Indemnities

There is no possible compensation based on taxation ultimately considered void and null under Swiss tax law. However, any amount already paid by the taxpayer will have to be reimbursed with potential interest in his or her favour.

9.4 Costs of Alternative Dispute Resolution

The MAP is free of charge. However, the taxpayer bears the costs incurred by their request (in particular, the fees of their possible representative).

10. Statistics

10.1 Pending Tax Court Cases

Statistics of the Geneva authorities are not publicly available.

The latest report available from the Federal Supreme Court in 2019 indicates that this Court processed 422 cases in tax matters. Additional statistics on their value are not available.

10.2 Cases Relating to Different Taxes

In 2019, the Federal Supreme Court processed 308 cases for direct taxes, 3 for stamp duties, 22 for indirect taxes, 23 for withholding tax, none for military tax, 6 for double taxation, 54 for other taxes and 6 for tax exemption. Additional statistics on their value are not available.

10.3 Parties Succeeding in Litigation

According to a private study carried out in 2017, and on the basis of Federal Supreme Court data from the past ten years, an appeal filed by a taxpayer with the Federal Supreme Court in tax matters succeeds only 14% of the time.

11. Strategies

11.1 Strategic Guidelines in Tax Controversies

The best way to manage a tax dispute is to avoid it by planning, essentially through an early tax analysis of the situation and, if necessary, by an advance tax ruling.

In pending procedures, the legal analysis of the tax administration's position is an essential step. Using a tax specialist is also key when dealing with a tax controversy.

SWITZERLAND LAW AND PRACTICE

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Lenz & Staehelin is the largest law firm in Switzerland, with over 200 lawyers forming its legal staff. Internationally oriented, the firm offers a comprehensive range of services and handles all aspects of international and Swiss law. Languages spoken include English, French, German, Italian, Russian and Spanish. Lenz & Staehelin's tax team is one of the largest among Swiss law firms, with more than 25 tax attorneys offering a full

range of tax advice in its three offices in Geneva, Zürich and Lausanne. Tax practice areas include M&A; restructurings and buyouts; financing; financial products and derivatives; estate and tax planning for executives, including employee share and stock option plans; investment funds; private equity funds; property (acquisition and development); value-added tax; internal investigations; and tax litigation.

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