瑞士聯邦稅務局（FTA/ESTV）及各州稅務機關

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文件	日期	主題
工作文件：加密貨幣及首次代幣發行作為財富稅、所得稅、利得稅、預扣稅及印花稅的課稅對象	2019年8月27日；2021年12月14日及2022年8月3日修訂	支付代幣、功能型代幣及資產代幣的分類；財富稅估值；挖礦、質押及空投所得收入；僱員代幣；資產代幣的預扣稅；第G部分第I至IV章。
《第36號通函》：專業證券交易	2012年7月27日	免稅私人資本收益的安全港準則；類推適用於加密資產；第G部分第II章。
《第37號通函》：僱員參與計劃的課稅	2013年7月22日；修訂版自2021年1月1日起生效	僱員股份及期權；適用於僱員代幣計劃；第G部分第IV章。
價格表（Kursliste）及加密貨幣年終匯率	每年	最常交易代幣的官方年終財富稅估值；第G部分第III章。
	經修訂	

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文件	日期	主題
增值稅資料第04號「Steuerobjekt」中有關加密貨幣的一節，以及增值稅實務聲明		作為支付工具的代幣不屬增值稅範圍；兌換、挖礦及驗證服務；第G部分第V章。
按開支課稅通函（《第44號通函》）	2018年7月24日	外國國民的按開支課稅；與遷往楚格的加密資產創辦人的關係；第G部分第VI章。
楚格州稅務局：有關加密貨幣及以比特幣和以太幣繳稅的資料	2021年，其後更新	接受以加密貨幣繳稅，上限為100,000瑞士法郎；州的估值實務；第C部分第III章及第G部分。
瑞士稅務會議（SSK）加密貨幣工作小組	2019年起	統一各州在估值及分類方面的實務；第G部分第I章。
實施加密資產申報框架（CARF）：ESTV對須申報加密資產服務提供者的指引	2025–2026年	根據經修訂、於2026年1月1日生效的《自動交換資料法》（AEOIA）進行註冊、盡職審查及申報，資料收集最早自2027年1月1日起開始；第G部分第VII章。

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