瑞士按開支課稅裁定

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按開支課稅的裁定須在個人遷入居住之前向州稅務局申請。在楚格，如文件齊備，稅務局會在數星期內發出裁定。裁定會釐定課稅基礎（即租金或租值的七倍、聯邦最低額及州最低額三者中的較高者，並須受控制計算規限），並確認有關條件，包括不得在瑞士從事有酬活動。[1]入境移民的步驟同時進行，並視乎國籍而定。

階段	內容	所需時間	官方收費	專業費用
1	資格及計算：國籍、過往居住地、擬從事的活動、全球收入及資產、稅收協定狀況	2至4星期	無	10,000至25,000瑞士法郎
2	住屋：租賃或購置（租值決定課稅基礎）	4至12星期	無	地產代理及公證人費用
3	向楚格稅務局提出裁定申請，附上課稅基礎計算及活動說明	裁定需時2至6星期	無	10,000至20,000瑞士法郎

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階段	內容	所需時間	官方收費	專業費用
4	居留許可：歐盟／歐洲自由貿易聯盟（EFTA）國民辦理登記，或第三國國民提出申請並經州及聯邦批准	2至4星期（歐盟／EFTA）或3至6個月（第三國）	許可費100至300瑞士法郎（參考數字）	第三國申請5,000至20,000瑞士法郎
5	原居國的離境手續、稅收協定加比規則分析、離境稅	同時進行	視乎離境國而定	離境國顧問
6	抵達：在市鎮登記、健康保險、銀行戶口、首次報稅	抵達後14日內；報稅於翌年進行	無	每年合規費用5,000至15,000瑞士法郎

假設一名創辦人在楚格以每年120,000瑞士法郎租住一所房屋。按開支課稅制度下的年度稅款，以最少為該租金七倍的課稅基礎（840,000瑞士法郎）計算；如聯邦及州最低額較高，則以其為準。該課稅基礎按一般的聯邦、州及市鎮稅率課稅。結果通常是每年200,000至300,000瑞士法郎，創辦人在全球的加密資產收益毋須課稅，除控制計算外亦毋須繳付財富稅。[2]真正構成限制的是不得在瑞士從事有酬活動。這項禁制排除了積極管理瑞士公司，而楚格稅務局的詮釋容許管理個人財富及出任外國公司的董事。

註釋

1. DFTA第14條；Tax Harmonisation Act (THA; StHG, SR 642.14)第6條；Zug Tax Act § 13；FTA Circular No. 44 of 24 July 2018 on expenditure-based taxation；參見第G部分第VI章。↩
2. 按開支課稅制度對加密資產創辦人的計算方法，包括就瑞士來源資產及收入進行的控制計算，詳載於第G部分第VI章。↩

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