瑞士：稅務

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

瑞士聯邦稅務局（FTA/ESTV）

負責聯邦直接稅政策及對各州的監督、預扣稅、印花稅、增值稅，以及國際資料交換，包括共同匯報標準（CRS），以及在夥伴國法令生效後的加密資產申報框架（CARF）。瑞士聯邦稅務局發布有關加密貨幣的工作文件、《第36號通函》及《第37號通函》，以及釐定財富稅年終價值的年度價格表。[1]接觸方式：增值稅及預扣稅方面，裁定直接以書面向瑞士聯邦稅務局申請。所得稅及財富稅方面，對口單位是州稅務局，瑞士聯邦稅務局不會向個別納稅人作出裁定。加密資產申報框架方面，瑞士聯邦稅務局的自動交換資料（AEOI）單位是須申報加密資產服務提供者（RCASP）辦理登記及申報的對口單位。

楚格州及蘇黎世州稅務局

負責評定所得稅、財富稅及利得稅（包括聯邦直接稅）的機關，亦是就交易商身份、按開支課稅、代幣估值、基金會稅務豁免及員工代幣計劃作出裁定的對口單位。[2]接觸方式：在交易進行前提交書面裁定申請，完整列出事

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

實、法律分析及所尋求的結論。楚格稅務局處理數碼資產經驗豐富，會在數星期內回覆。蘇黎世稅務局規模較大、速度較慢，但同樣稱職。兩者均只受所披露的事實約束，不及其他。

註釋

1. 有關瑞士聯邦稅務局組織的聯邦法規載於Ordinance on the Organisation of the Federal Department of Finance (SR 172.215.1)；瑞士聯邦稅務局有關數碼資產的刊物列於附錄A4。↩
2. 楚格與蘇黎世的實務在第G部分各處均有比較；裁定程序載於第G部分第I章。↩

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

Author contact: Dr Alexander Ressos, TEP · contact@ressos.com