Tax Dispute Resolution Timelines - Switzerland

National Procedures

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# Last Updated

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# 1. When is the first appeal deadline following disagreement of the assessment made by the tax authorities?

30 days from the date of the decision

# 2. What is the appealing procedure?

The taxpayer files an objection with the cantonal (or sometimes municipal) tax administration (income tax) or with the Swiss Federal Tax Administration (withholding tax, stamp duties, VAT).

Judicial procedures (the taxpayer appeals against the objection decision of the cantonal tax administration)

# 3. What is the average time for reaching a final national decision?

4 - 6 years

If the taxpayer appeals through every level in the hierarchy of the courts, the average appeal time can take up to 2-5 years, as not all cases are equally complex and most cases are not litigated at every level. However, if the case is more complex, it must be noted that the litigation can take more than 10 years.

# 4. How do the national tax dispute resolution proceedings interact with the international tax dispute resolution proceedings?

**Start:** A case can be presented and accepted for a MAP while domestic remedies are still available. Most Swiss double tax treaties provide for a deadline of three years after the knowledge of a double taxation.

**Conduct of the proceedings:** National proceedings are independent from MAP proceedings. It is plausible that a national instance would, however, agree to stay the proceeding upon the request of a party.

**Completion of proceedings:** If a mutual agreement has been reached, the taxpayer is usually granted 30 days to agree to the mutual agreement. If the taxpayer agrees, they generally waive their right to appeal with respect to the points covered by the mutual agreement. The mutual agreement should be binding on the taxpayer and the tax authorities/judicial instances. If the national tax assessment has not become final yet, the mutual agreement reached should be considered in the respective national proceeding. If the national tax assessment has become final, the taxpayer should be able to claim a re-opening of the national tax assessment, provided respective deadlines are met.

**Other actions:** There is a growing number of Swiss double tax treaties that provide for arbitration upon the request of the taxpayer if no mutual agreement is reached within a specific time period. Most double tax treaties, however, exclude arbitration if a court has already decided on a case. Arbitration proceedings are very rare.

# 5. Are administrative appeal procedures compulsory or optional prior to a judicial procedure?

Optional

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