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#### Your contacts

**Roman Brunner**  
Partner  
+41 58 792 72 66  
[roman.brunner@ch.pwc.com](mailto:roman.brunner@ch.pwc.com)

**Roman Fallet**  
Director  
+41 58 792 72 82  
[roman.fallet@ch.pwc.com](mailto:roman.fallet@ch.pwc.com)

**Franziska Schmid**  
Senior Manager  
+41 58 792 72 31  
[franziska.schmid@ch.pwc.com](mailto:franziska.schmid@ch.pwc.com)

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## Implementation of Tax Reform and AHV Financing in the canton of Appenzell Ausserrhoden

**On 19 May 2019, the Swiss population voted by a large majority in favour of the Federal Act on Tax Reform and AHV Financing (STAF). The aim of the STAF bill and its implementation in the cantons is to achieve international acceptance of Swiss corporate taxation. The changes will affect the Swiss Federal Act on Direct Federal Tax (DBG) and the Tax Harmonisation Act (StHG) in particular and will include abolition of the cantonal tax status (privileged taxation of holding companies, mixed companies and domiciliary companies) and the introduction of internationally recognised substitute measures.**

On 14 May 2019, in a first reading, the Cantonal Council of the canton of Appenzell Ausserrhoden approved the cantonal legislative proposal for implementation of the STAF bill in the canton of Appenzell Ausserrhoden. The public discussion ended without input on 7 June 2019. Following the second reading and with the referendum period expiring unused on 4 February 2020, the cantonal tax law of Appenzell Ausserrhoden entered into force retroactively as of 1 January 2020.

The following page provides an overview of the most important changes to the law with an impact on corporate taxation.

If you have any questions, your usual contacts or one of the following STAF experts at PwC St. Gallen will be happy to help you.

## Overview of the most important planned legislative changes with their effects on corporate taxation in Appenzell Ausserrhoden

