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# Implementation of Tax Reform and AHV Financing in the canton of Schwyz

**With the Swiss tax reform, the international acceptance of the Swiss corporate tax system will be ensured and Switzerland's attractiveness as a business location will be maintained. The changes particularly affect the Federal Act on Direct Federal Tax (DBG) as well as the Tax Harmonization Act (StHG) and its implementation into cantonal tax law. The reform includes the abolition of the cantonal tax regimes (for holding, mixed and domiciliary companies at cantonal level, as well as for principal companies and finance branch taxation at Swiss Federal level) and the introduction of internationally recognised replacement measures.**

On 19 May 2019, the Swiss electorate passed the tax package with a 66.4 % majority of the votes. It entered into force on 1 January 2020. No referendum was held against the tax law revision decided by the Schwyz cantonal parliament. The referendum deadline expired unused on 30 July 2019. The legislative amendments entered into force on 1 January 2020.

In order to retain its competitiveness and to avoid potential migration towards cantons and/or states with lower tax burdens, the canton of Schwyz has introduced the following internationally recognised alternative measures, which are provided for in the StHG. In particular, the following measures are included:

An additional R&D super deduction of maximum 50 % and a patent box with a maximum relief of 90 %. The income tax burden (effective tax rate combined) of the most tax-attractive municipality of the canton of Schwyz is 11.77 % as of 1 January 2020.

The following page provides an overview of the most important changes with their effects on corporate taxation in the canton of Schwyz.

If you have any questions, please contact your usual contact at PwC or one of the following experts at PwC Zug.

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

