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Implementation of Tax Reform and AHV Financing in the canton of Uri

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. The implementation into the cantonal tax law of Uri was also passed by the cantonal electorate on 20 October 2019 with a majority of 69.59 %. 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 Uri has introduced the following internationally recognised alternative measures, which are provided for in the StHG. In particular, the following measures are included:

A patent box with a maximum relief of 30 % and attractive transitional provisions in the transitional period from 2020 to 2024. In addition, the ordinary profit tax rate was reduced to 12.64 %.

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

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 legislative changes with their effects on corporate taxation in Uri

