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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. A second reading will follow. If a referendum were to be held, this would take place in 2020.

The cantonal bill is due to enter into force (retroactively if necessary) on 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

