

Digital assets

Tax services for blockchain
and crypto companies



PwC Switzerland. Your partner for everything that can't be solved with a smart contract (yet)

Tax authorities are growing increasingly aware of the importance of blockchain technology. We help our clients to assess and manage the tax implications of blockchain-based businesses. Whether you are developing new technologies, investing in crypto assets or providing blockchain-related services, we understand the opportunities and challenges your business faces. The PwC Tax team supports you in all tax matters:

- Are you planning an ICO or want to distribute tokens to your employees to foster participation?
- Are you planning to set up a crypto fund?
- Are you running or will you establish a transaction infrastructure for digital assets or broker services?
- Are you looking to attract, retain and motivate the right people to drive your business?

Have you thought of the potential tax implications on your company or your employees? With our expertise in tax and a solid understanding of blockchain as a business model, we can provide you with professional advice and help you manage any challenges regarding tax.

Get in touch if you'd like a non-binding proposal for our tax services. We look forward to working with you!

Digital assets. Tax services



We provide the following tax services for blockchain and crypto companies:

Token issuance

- Support with the issuance of tokens/coins (income/profit tax, withholding tax, transfer stamp tax, VAT)
- Optimisation of the income tax position of the token issuer

Investment management

- Setting up tax efficient structures for cross-border and local investors
- Set-up of crypto funds
- Planning of the exit from investments/start-ups

Corporate structure

- Increasing the tax efficiency of international groups
- Advice on available tax incentives (e.g. patent box, R&D super-deduction)
- Transfer pricing
- Handling of tax risks in connection with the location of data centres and servers
- Advice on the qualification of the intermediary or trading centre as a securities dealer
- VAT implications of cross-border sales of tokens, wallet services and custody of digital assets
- Advice on input VAT recovery position
- Tax compliance (annual income tax returns, VAT returns)

Employee participation

- Structuring and assessment of the tax implications of founder tokens
- Advice on employee participation schemes (design, income tax treatment, reporting obligations)

Tax reporting

- Advice on preparing for information exchange regarding digital assets, including governance, process and reporting topics

Tax advice for:

- Initiators of new tokens
- Transaction infrastructure providers/broker-dealers
- Trading centres
- Asset managers
- Token holders
- Other blockchain service providers

Interested? Get in touch!



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