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SWITZERLAND TAX TABLES 2018 (FEDERAL RATES)

The rates shown are for Federal taxes. In addition, taxes will be levied on a Cantonal and Municipal basis.

Corporate Income Tax

Flat rate 8.50%

Cantonal rates may apply additionally

Value Added Tax

Standard rate 7.70%

Reduced rate 3.70%

Super Reduced rate 2.50%

Capital Duty

1% on the issue of shares, but only where the share capital exceeds CHF 1 million

Property Transfer Tax

None at the federal level but tax at a rate of between 1% and 3% is normally payable at cantonal or municipal level.

Withholding Rates (Non-Treaty)

Dividends 35%

Interest 35%

Royalties 0%