



Switzerland 瑞士

Attractive business location 商业胜地

EY 安永

Building a better
working world

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"EY Switzerland" refers to "Ernst & Young AG"

"安永瑞士"指代"Ernst & Young AG"

About Switzerland

关于瑞士

1.1 Switzerland has a lot to offer 瑞士的独特优势



>850 International companies / >850家国际公司

have their Headquarters or other functions here

在此设立总部或其他职能部门



500 million / 5亿

consumers can be reached in one day

消费者近在咫尺



In 2 hours / 2小时内

all major European capitals can be reached

可达所有主要欧洲国家首都



Switzerland shares a border with 3 of the 4 largest European markets:

瑞士与欧洲四大市场中的三个接壤
(意大利、德国、法国)



1st / 第一

most open economies KOF Globalization Index

KOF全球化指数 - 最开放的经济体



1st / 第一

HSBC expat survey
汇丰外籍人士调查报告



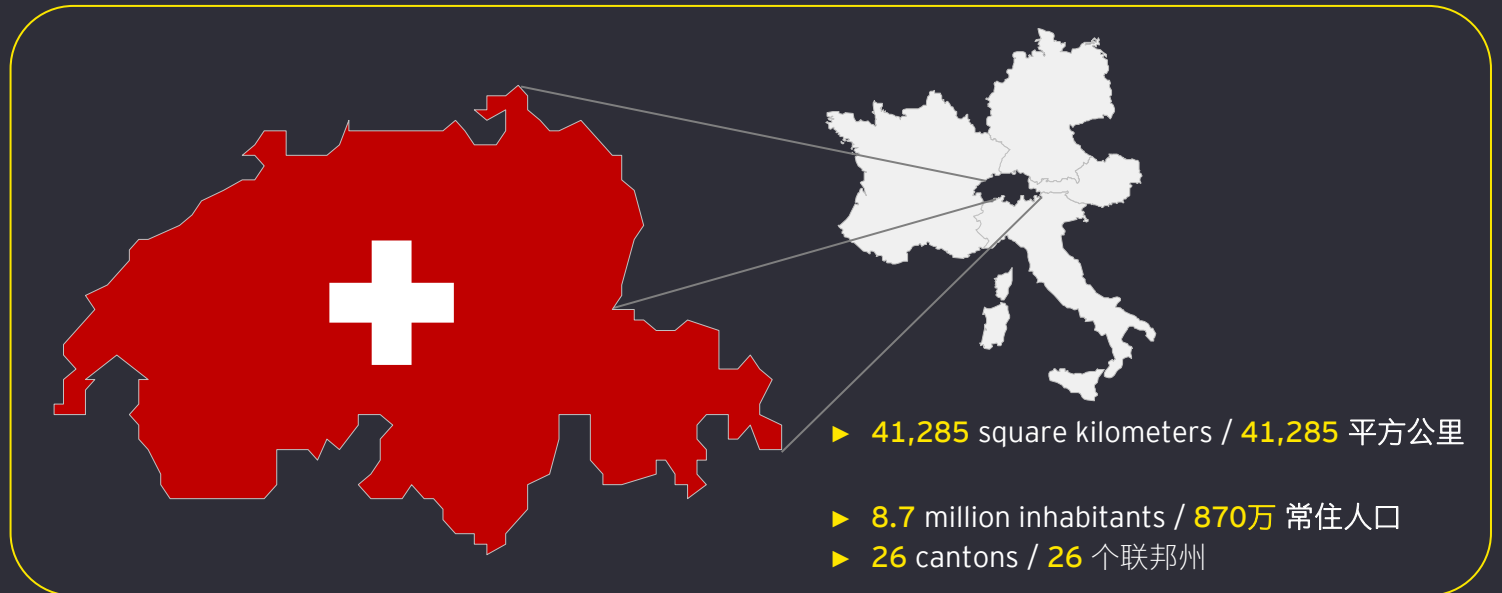
2nd / 第二

most resilient countries FM Global Resilience Index
全球经济韧性指数



3rd / 第三

IP protection in international comparison
知识产权保护 (国际排名)



1.2 Swiss Industries 瑞士行业

The financial sector 金融行业

Total value added by the financial sector (in CHF bn)
金融行业增加值总额（单位：十亿瑞士法郎）



9% of Swiss GDP contributed by the Swiss financial sector that had a total value added of CHF 66.9 bn
瑞士金融业贡献的瑞士国内生产总值为669亿瑞士法郎

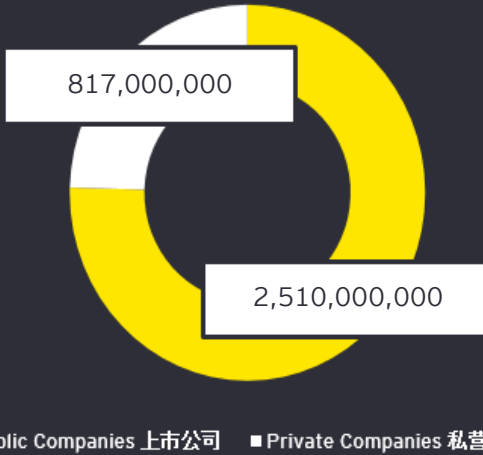
211,605 employees, representing 5.2% of Swiss overall employment
金融业雇员占瑞士总就业人数的5.2%

11.7% of public tax revenue stems from the financial sector
11.7%的公共税收来自金融业

Sources: [Swiss financial centre \(admin.ch\)](#)

Life sciences 生命科学 - Swiss Biotech 瑞士生物技术行业

Capital Investments in Swiss Biotech (in CHF)
瑞士生物技术公司的资本投资（单位：瑞士法郎）



Capital investments in Swiss biotech companies reached **CHF 3.3 bn** with 75% invested into public and 25% into private companies*

对瑞士生物技术公司的资本投资达到33亿瑞士法郎，其中75%投资于上市公司，25%投资于私营公司*

Sources: [Swiss Biotech Report 2022 shows sector again performs exceptionally at all levels | EY - Switzerland](#); [Swiss Biotech report 2022_FINAL](#)

Luxury goods 奢侈品 - Swiss watch industry 瑞士钟表业

In general, China is Switzerland's top 5 trading partner
总的来说，中国是瑞士的前五大贸易伙伴之一



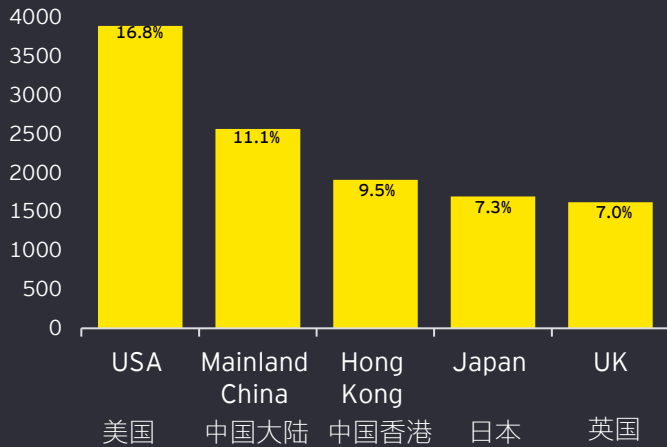
CHF 22.3 bn worth of Swiss watches exported, 2.7% increase to 2020

2023年瑞士钟表出口额为223亿瑞士法郎，较2020年增长2.7%



95% of Swiss watches produced were exported
95%的瑞士钟表均用于出口

Swiss watch exports per market in 2023 (Mil of CHF)
2023年瑞士钟表向各市场出口量（百万瑞士法郎）



Sources: [Swiss watch exports in 2023 \(fhs.swiss\)](#); [Annual Report 2021 \(fhs.swiss\)](#)

General Benefits

总体优势

2.1 General benefits

- ▶ Located in the heart of Europe
- ▶ Most innovative country for 10 years in a row - according to UN Global Innovation Index
- ▶ Switzerland is the 3rd most competitive economy in the world (2020) - according to IMB World Competitiveness Rankings
- ▶ Business friendly government and administration
- ▶ Stable political, financial and legal framework
- ▶ More than 30 Free Trade Agreements with 43 Partners (incl. EU, China, Hong Kong) covering 77 countries
- ▶ Highly qualified workforce, liberal labor law
 - ▶ Access to whole EU skill pool through bilateral agreements
 - ▶ Possible to get Expatriate tax packages
- ▶ First class education system, international schools
- ▶ Top universities
 - ▶ ETH Zurich, EPFL Lausanne and several other Swiss universities among the top 100 universities worldwide
- ▶ Outstanding infrastructure
- ▶ Quick access to international airports
 - ▶ In whatever business location you are in Switzerland, drive to international airport is always below 2 hours
- ▶ Small country with short distances
 - ▶ Drive time from Geneva (southwest) to St. Gallen (northeast) Approx. 3.5 hours
 - ▶ Drive time from Basel (north) to Lugano (south) Approx. 3 hours
- ▶ Very high standard of living
 - ▶ Zurich (2nd), Geneva (9th), Basel (10th) and Bern (14th) in the top 15 of the worlds most livable cities (2019)
 - ▶ According to Mercer Quality of Living City Rankings



2.1 总体优势

- ▶ 位于欧洲中心
- ▶ 连续十年被评为最具创新力的国家（联合国全球创新指数）
- ▶ 瑞士是全球第三竞争力的经济体（2020）（IMB世界竞争力排名）
- ▶ 对企业友好的政府和行政管理
- ▶ 政治、金融和法律框架稳定
- ▶ 与 43 个合作伙伴（包括欧盟、中国大陆及中国香港）签署了 30 余项自由贸易协定
- ▶ 高素质的人才、宽松的劳动法
 - ▶ 通过双边协议可全面获取欧盟的人才库
 - ▶ 可享受外籍人士税收优惠政策
- ▶ 顶尖的教育体系和一流的国际院校
 - ▶ 苏黎世联邦理工学院（ETH Zurich）、洛桑联邦理工学院（EPFL Lausanne）和其他几所瑞士大学跻身全球百强大学行列
- ▶ 卓越的基础设施
- ▶ 快速抵达国际机场：无论您在瑞士的哪个商务地点，驱车前往国际机场的时间始终不超过 2 小时
- ▶ 国家小，城市之间距离短
 - ▶ 从日内瓦到圣加仑的车程约3.5小时
 - ▶ 从巴塞尔到卢加诺的车程约3小时
- ▶ 极高的生活水平
 - ▶ 四大城市位列全球最宜居城市前 15 名（2019美世全球生活质量调查）：苏黎世（第 2 位）、日内瓦（第 9 位）、巴塞尔（第 10 位）和伯尔尼（第 14 位）

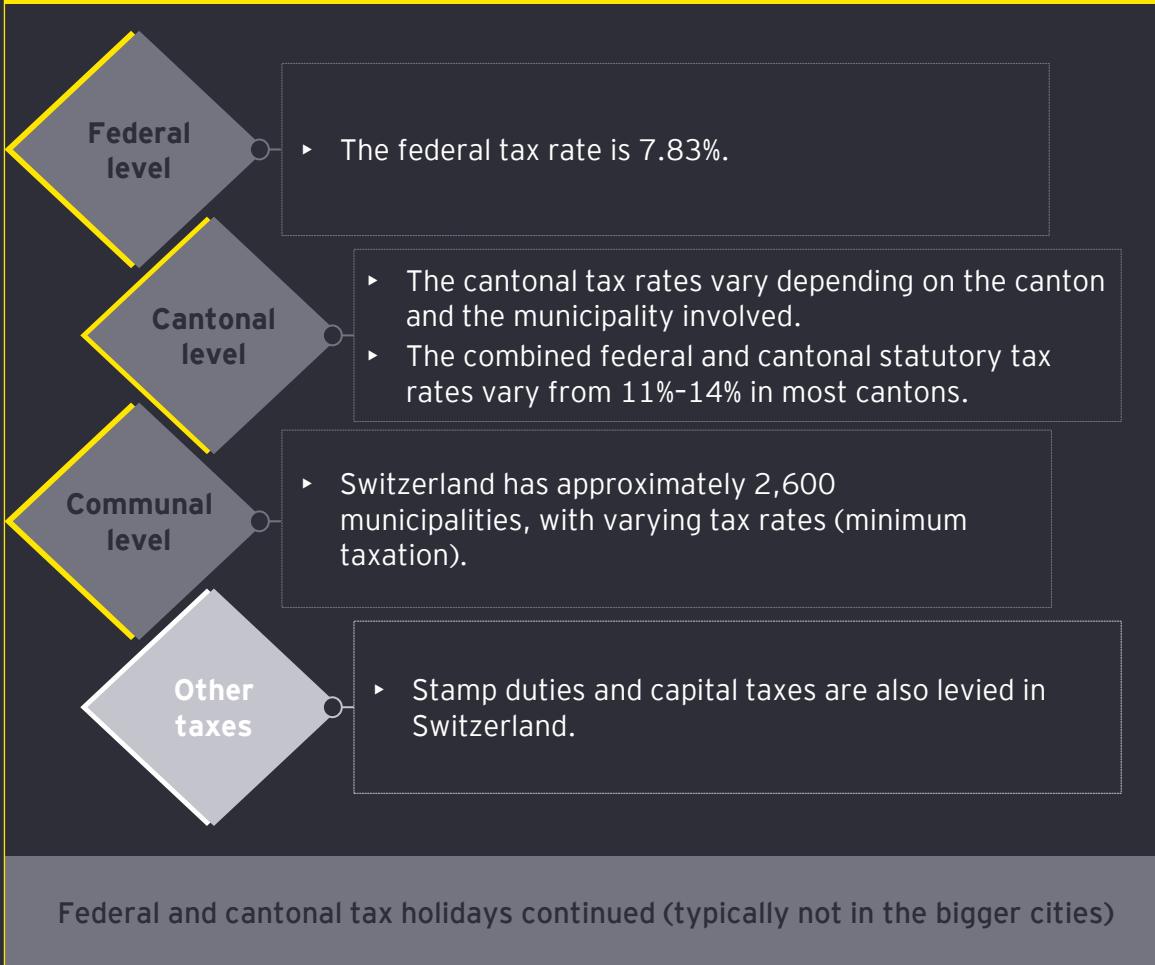


Insights into Switzerland's Tax System

深入了解瑞士的税收制度

3.1 Insights into Switzerland's Tax System

Corporate income tax (CIT) are levied at three levels



At a federal level

In addition to the Federal corporate tax rate of 7.83%, there are also withholding taxes and the value added tax that are levied at a federal level.

Withholding tax rates

- ▶ 0% if the counterparty is the government, a political subdivision, the Chinese Central Bank or an institution or fund fully owned by the government
- ▶ 5% if the counterparty owns at least 25% of the company paying the dividends
- ▶ 10% in all other cases

Value Added tax rate

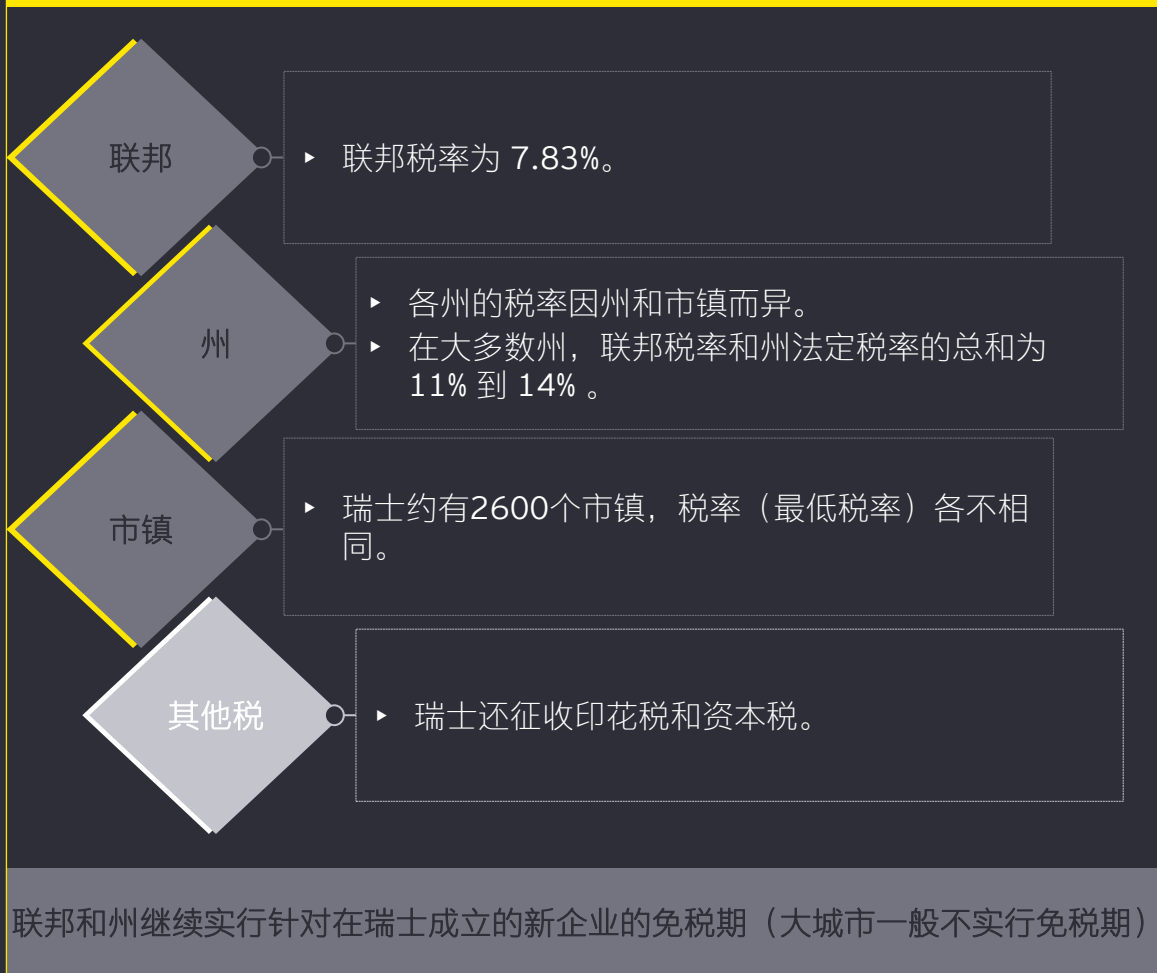
- ▶ Switzerland has the lowest added value tax rate in Europe with a rate of only 8.1% (compared to a minimum of 16% for all European Union countries).

Customs duties

- ▶ Industrial tariffs have been abolished. Customs duties only apply on agricultural products of HS chapter 1 - 24, 35 and 38.

3.1 深入了解瑞士的税收制度

企业所得税（CIT）分三个等级征收：



在联邦层面：

除了7.83%的联邦公司税率外，还有预扣税和增值税，均在联邦一级征收。

预扣税税率

- ▶ 如果交易方是政府、政治分支机构、中国中央银行或政府全资拥有的机构或基金，则预提税率为0%
- ▶ 如果交易对手拥有支付股利公司至少25%的股权，税率则为5%
- ▶ 其他情况下，税率为10%

增值税税率

- ▶ 瑞士是欧洲增值税率最低的国家，仅为8.1%（欧盟国家的最低税率为16%）

关税

- ▶ 工业关税已被取消。关税仅适用于HS第1章 - 24、35和38章的农产品

3.2

Share-issuance tax / capital contribution tax

- ▶ Switzerland levies a 1% duty on share-capital increases incl. contributions to the share premium account that are made by direct shareholders.
- ▶ There are various accepted planning options to avoid the 1%, like contributions from a grand-parent company.
- ▶ Additionally, the contribution of significant shareholdings to a Swiss company is exempt from the 1%.

股份发行税/资本出资税

- ▶ 瑞士对直接股东增加的股本（包括向股本溢价账户的出资）征收1%的税。
- ▶ 有多种公认的规划方案可以规避1%的税率，比如来自控股公司的出资。
- ▶ 此外，将重要股权出资给瑞士公司也免征1%税。

3.3

Securities transfer tax

- ▶ Companies with investments in shares, bonds or investment funds that exceed a total statutory book value of CHF 10m qualify as a securities dealer for Swiss stamp tax purposes
- ▶ They need to declare and pay securities transfer tax on the acquisition and disposal of such investments.
- ▶ The rates are 0.3% for foreign investments and 0.15% for domestic investments.
- ▶ There are various exemptions, as for intra-group transfers, share-buy backs, reorganizations, etc.

证券转让税

- ▶ 对股票、债券或投资基金进行投资，且法定账面总价值超过1000万瑞士法郎的公司作为证券交易商负有缴纳瑞士印花税的义务。
- ▶ 相关证券交易商需要申报并缴纳购买和处置此类投资的证券转让税。
- ▶ 海外投资的税率为0.3%，国内投资的税率为0.15%。
- ▶ 免税情形包括集团内部转让、股份回购、重组等。

3.4

Switzerland and the OECD Pillar 2 minimum taxes

- ▶ Switzerland is committed to introduce the OECD Pillar 2 minimum taxes.
- ▶ Switzerland will likely introduce the Income Inclusion Rule (IIR) and a Qualified Domestic Minimum Top-up Tax (QDMTT) as of 1 January 2024.
- ▶ It is currently open whether Switzerland will also introduce an Undertaxed Payment Rule (UTPR). In any case, this will not happen before 2025.
- ▶ The Swiss authorities are currently working on the details of the Pillar 2 minimum taxes. The objective is to be OECD-compliant but also to reduce the administrative burden for the companies as far as possible and to minimize adverse tax implications by using as many elections as possible.
- ▶ Several cantons are also working on new solutions to maintain and further improve the attractiveness of Switzerland as a business location (e.g. financial support for R&D activities, non-fiscal incentives, etc.).
- ▶ Swiss tax authorities are generally open to discuss OECD-compliant planning options to mitigate the impact of the Pillar 2 regulations.

瑞士和经合组织支柱二最低税率

- ▶ 瑞士致力于引入经合组织支柱二最低税。
- ▶ 瑞士可能会从2024年1月1日起引入收入包含规则（IIR）和国内最低补足税（QDMTT）。
- ▶ 2025年之后，瑞士是否还会引入低税率支付规则（UTPR），目前尚无定论。
- ▶ 瑞士当局目前正在制定支柱二最低税率的细节。其目标是与经合组织保持一致，同时尽可能减轻公司的行政负担，并通过尽可能多的选择将不利的税务影响降至最低。
- ▶ 一些州还在研究新的解决方案，以保持并进一步提高瑞士作为商业地点的吸引力（例如对研发活动的财政支持、非财政激励措施等）。
- ▶ 瑞士税务机关通常愿意讨论符合经合组织要求的规划方案，以减轻支柱二法规的影响。

Tax Benefits

税收优惠

4.1

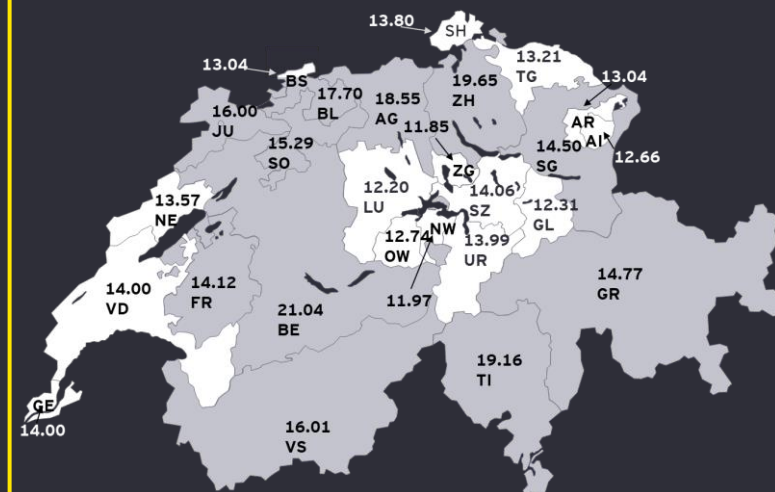
Headline CIT rates between 11%-14% in most cantons

- ▶ In addition to low headline tax rates, Switzerland also provides for:
 - ▶ Full participation relief (no subject to tax rules)
 - ▶ Unrestricted loss carry forward (unlimited in case of a financial restructurings, for 7 years otherwise)
 - ▶ Unilateral exemption of foreign branch profits, but losses of foreign branches can be offset in Switzerland
 - ▶ No interest barrier rules
 - ▶ Tax expenses are tax deductible
 - ▶ Generous thin cap rules / safe harbour interest rules
 - ▶ Full amortization of assets (including acquired goodwill)
 - ▶ Tax holiday for up to 10 years
 - ▶ Fully amortisable tax step-up of hidden reserves (FMV less BV) on business incl. goodwill upon migration (“entry step-up”)
 - ▶ Additional tax relief of up to 70% at cantonal level leading to CIT rates as low as 9% through:
 - ▶ Patent box
 - ▶ R&D super deduction (up to 150%)
 - ▶ Notional interest deduction on equity

大多数州的企业所得税在11%-14%之间

除了低税率外，瑞士还提供以下税收优惠：

- ▶ 全额参与减免（不受税收规则限制）
- ▶ 不受限制的亏损结转（在财务重组的情况下无限制，否则为7年）
- ▶ 单方面豁免外国分支机构的利润，但外国分支机构的亏损可在瑞士抵消
- ▶ 无利息障碍规则
- ▶ 税务支出可减税
- ▶ 宽松的资本弱化/安全港利息规则
- ▶ 资产（包括收购的商誉）全额摊销
- ▶ 长达10年的免税期
- ▶ 企业迁移时，包括商誉在内的隐性储备金（市值减去账面价值）可全额摊销递增税率（“进入递增税率”）
- ▶ 州一级的额外税收减免高达70%，从而使企业所得税税率可通过以下方式降至9%：
 - ▶ 专利盒
 - ▶ 研发费用加计扣除（最高150%）
 - ▶ 股权名义利息扣除



■ Cantons where the corporate income tax rate is above the Swiss average (14.10%)

企业所得税率高于瑞士平均水平14.10%的州

□ Cantons where the corporate income tax rate is below the Swiss average (14.10%)

企业所得税率低于瑞士平均水平14.10%的州

4.2

Relationship with tax authorities

- ▶ Cooperative and responsive relationship with tax authorities
- ▶ Advance tax rulings available on short notice and free of charge
- ▶ Easy access to APA / MAP
- ▶ Switzerland is fully committed to an internationally accepted, sustainable and competitive tax system (incl. compliant Pillar 2 implementation)

与税务机关的关系

- ▶ 与税务机关保持合作和响应迅速的关系
- ▶ 提供及时且免费的预先税务裁定
- ▶ 轻松访问APA（预先定价协议）/ MAP（争端解决机制）
- ▶ 瑞士全面致力于建立一个国际认可、可持续和具有竞争力的税收体系（包括合规的支柱二实施）

4.3

Reorganizations

- ▶ Tax neutral reorganization schemes available (merger, demerger, book value transfers, etc.)
- ▶ No non-resident capital gains tax
 - ▶ Except for real estate companies and dormant companies
- ▶ No change of ownership rules
- ▶ Migration to Switzerland possible with legal continuity
- ▶ Tax neutral disclosure of hidden reserves incl. goodwill (step-up) upon migration and subsequent amortization over up to 10 years

重组

- ▶ 提供税收中立的重组计划（合并、分立、账面价值转让等）
- ▶ 无非居民资本利得税（房地产公司和休眠公司除外）
- ▶ 无所有权变更规定
- ▶ 可迁移至瑞士并保持法律连续性
- ▶ 在迁移时以税收中立的方式披露隐藏储备金，包括商誉（升值）以及随后长达10年的摊销期

EY Switzerland China Business Desk

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Our Service Offerings

How do we aid Chinese companies in their endeavors in Switzerland?

Leveraging EY competencies in all service lines of:



AUDIT & ASSURANCE

- ▶ Insight into the Swiss financial reporting and accounting standards
- ▶ Provide high-quality audits to promote transparency and trust
- ▶ To assist in acquiring funding from local stakeholders via the optimization of internal systems.



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STRATEGY & TRANSACTION (SAT)

- ▶ We assist clients in M&A transactions, that includes funding strategies, expanding and divesting in businesses in Switzerland



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TAX & LEGAL

- ▶ Support to navigate the local tax systems, data laws, and legal requirements
- ▶ These legal requirements include incorporation services, support in corporate law, labor and employment law



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CONSULTING

- ▶ To aid in cross border transaction, to create and implement business strategies (i.e. establish local partnerships, and supply chain diversification and management)



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PEOPLE ADVISORY SERVICES (PAS)

- ▶ Tailored solutions for culture adaptation, talent support, social costs, or work authorization for your business entity in Switzerland



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我们的 业务范围

我们如何帮助中国企业在瑞士开展业务？

我们的业务范围覆盖了安永的全部业务线：



审计和鉴证

- ▶ 深入了解瑞士财务报告和会计准则
- ▶ 提供高质量的审计，提高透明度和信任度
- ▶ 通过优化内部系统，协助从当地利益相关方获得资金



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战略与交易

- ▶ 我们协助客户在瑞士进行并购交易，包括融资战略、企业扩张和撤资业务。



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税务和法务

- ▶ 提供当地税务系统、数据法律和法律要求方面的支持
- ▶ 这些法律要求包括公司注册服务、公司法支持、劳动和就业法



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商业咨询

- ▶ 协助跨境交易，制定和实施业务战略（即建立当地合作伙伴关系，以及供应链多元化管理）



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人力资本咨询

- ▶ 为您在瑞士的商业实体量身定制本土化策略、人才支持、企业社会责任或工作许可解决方案



Jan Wong
总监
税收、人力资本咨询、人员海外派遣
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Thank you
谢谢

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