

Media Release

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CTR III: list of tax measures for companies

The result of the referendum on Corporate Tax Reform III (CTR III) has been announced. Now it is up to companies to act. BDO produced a list of measures before the referendum, in the event it was rejected.

The rejection of Corporate Tax Reform III means Switzerland lacks the tax instruments required to counteract the impact of the removal of cantonal special rules for holding and domiciliary companies. What measures will have to be planned and taken, and within what timeframe, is still unclear.

Measures

In view of the prevailing legal uncertainties in particular, companies have to act now, review what measures are required and, if necessary, set them in motion. To this end, BDO has published an interview with Denis Boivin, Member of Senior Management and Head of Tax and Legal Services. He offers advice on the following issues, among others:

- **Cantonal special tax regimes:** Companies with cantonal special tax status should consider waiving it from now on, especially taking into account the tax treatment of hidden reserves.
- **Tax rulings:** On the same time, the review of the impact of existing tax rulings is recommended, due to the spontaneous exchange of information on advance tax rulings with third States.
- **Hidden reserves:** Depending on the planned corporate profit tax rules of the canton in question, the creation or release of hidden reserves should be considered.

A video of the interview with Denis Boivin is available in [German](#) and [French](#).

A picture of Denis Boivin is available here: [\[Link\]](#).

For further information, please contact:

Stefan Wyer

BDO Ltd
Head Office Switzerland | Media Office
Biberiststrasse 16 | 4501 Solothurn
Phone: 032 624 66 99
media@bdo.ch

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