

瑞士税收居民身份认定规则

一、个人

个人在瑞士境内拥有税务意义上的住所或者居所，则被视为瑞士的税收居民。

个人在瑞士居住且有意在瑞士永久停留则构成了上述所谓的“税务意义上的住所”。住所是指个人有意永久停留的居住地，即该个人在业余时间维系朋友及家庭纽带等个人关系的常住地，也是个人参与社会活动的所在地（重要利益中心）。但是，仅是工作所在地并不足以构成税务意义上的住所。

个人在瑞士境内从事产生收入的活动且在瑞士境内停留满 30 天、或虽未有从事此类活动但却在瑞士境内停留满 90 天的，无论其中间是否有临时离境，都视为瑞士的税收居民。

仅仅因为教育或健康等原因而在瑞士境内停留居住的个人并不视为瑞士税收居民。

居住在瑞士境外的瑞士政府官员或服务于公法部门或机构的瑞士个人，如果其部分或全部收入在居住国享受税收减免，则其仍负有在瑞士纳税的义务。

瑞士与其他国家或地区签订的避免双重征税协定仍按相关规定执行。

相关法律法规:

联邦法案关于直接联邦税的规定第 3 条（德语缩写为 DBG[SR642.11], Article 3 Federal Act on Direct Federal Taxation¹）

税务协调法案第 3 条（德语缩写为 StHG[SR 642.14], Article 3 Tax Harmonisation Act²）

民法典第 23 条（德语缩写为 ZGB[SR210], Article 23 Civil Code³）

二、实体

实体的法定住所（注册地点）或实际管理机构在瑞士境内的，视为瑞士税收居民实体（是否为瑞士税收居民实体决定了其在瑞士境内承担无限还是有限纳税义务）。税收居民身份由其正式成立地决定，因此，如果某实体的法定住所是瑞士，则其为瑞士的税收居民实体。法定地址是指该实体在商业登记机关登记的地址。

如果一个实体虽然不是瑞士境内注册成立，但其实际管理机构却位于瑞士境内，则该实体也视为瑞士税收居民实体。就此而言，实体作出重大管理决策的地点将起到决定作

¹ <https://www.admin.ch/opc/de/classified-compilation/19900329/index.html>

² <https://www.admin.ch/opc/de/classified-compilation/19900333/index.html>

³ <https://www.admin.ch/opc/de/classified-compilation/19070042/index.html>

用。实体是否应在瑞士境内承担企业所得税或资本税纳税义务根据其实际管理情况确定。因此，如果一个公司在境外成立、其管理人员也居住在那里，但是如果该公司实质上遵循瑞士股东的指令行事，那么在这种情况下瑞士税务机关可认定该公司为瑞士税收居民。

以上判定规则同样适用于公司之外的其他实体。

应纳税的实体包括法人实体，即公司（股份公司、有限责任公司、具有无限合伙人的股份有限公司、合作企业、协会、基金会和固定资本投资公司 [SICAF]）。直接投资房地产的集合投资计划也视为税收居民。

瑞士与其他国家或地区签订的避免双重征税协定仍按相关规定执行。

相关法律法规:

联邦法案关于直接联邦税的规定第 49、50 和 51 章（德语缩写为 DBG[SR642.11], Articles 49, 50 and 51 Federal Act on Direct Federal Taxation⁴）

税务协调法案第 3 章（德语缩写为 StHG[SR 642.14], Article 20 Federal Tax Harmonisation Act⁵）

三、不视为税收居民的实体

⁴ <https://www.admin.ch/opc/de/classified-compilation/19900329/index.html>

⁵ <https://www.admin.ch/opc/de/classified-compilation/19900333/index.html>

根据瑞士相关法律，信托不具有法人资格。同时，在瑞士税法中，外国信托也不视为纳税法律实体，因此信托不视为税收居民。

但是，根据 CRS 相关资料和信息交换的要求，当受托人为瑞士税收居民时，属于金融机构的信托应视为税收居民。受托人是否为税收居民可依据前述第二部分的标准判断。

合伙企业为税收透明体，由合伙企业中的合伙人各自承担纳税义务。此外，集合投资计划也视为税收上的透明体，即使其在瑞士境内有税务意义上的住所，也不承担纳税义务，上述集合投资计划包括那些不直接投资于房地产的可变资本投资公司（SICAV）、集合投资有限合伙企业（LPCI）和契约型基金（FCP）。如前述第二部分所言，固定资本投资公司（SICAF）被视为实体。

瑞士与其他辖区签订的避免双重征税协定仍按相关规定执行。

相关法律法规:

联邦法案关于直接联邦税的规定第 49 章（德语缩写为 StHG[SR 642.11]，Articles 49 Federal Act on Direct Federal Taxation⁶）

联邦法案第 2 章共同投资计划（德语缩写为 CISA [SR 951.31]，Article 2 Federal Act on Collective Investment

⁶ <https://www.admin.ch/opc/de/classified-compilation/19900329/index.html>

Schemes⁷)

联邦法案第5章国际税务信息自动交换 (AEOI 法案
Article 5 Federal Act on international Automatic Exchange
of Information in Tax matters⁸)

四、联系方式

主要联系人：个人或实体所在地的税务管理局。

瑞士所有税务管理机构的清单及联系方式参见网页：

http://www.steuerkonferenz.ch/fr/index.php?Liens:Websites_des_cantons_

有关税收协定适用的相关问题, 请联系：

State Secretariat for International Financial Matters SIF

Bilateral tax issues and double taxation treaties

Bundesgasse 3

CH-3003 Berne

联系电话: +41 58 462 71 29

电子邮箱: dba@sif.admin.ch

⁷ <https://www.admin.ch/opc/en/classified-compilation/20052154/index.html>

⁸ <https://www.admin.ch/opc/de/classified-compilation/20150665/index.html>

瑞士纳税人识别号编码规则

一、纳税人识别号介绍

实体

根据瑞士国际税务自动信息交换联邦法案第 2 章第 1 节，UID 编号作为实体的纳税人识别号。

瑞士于 2011 年引入 UID 编号，该编号是联邦级别的唯一识别号码，不仅适用于税收事务，还可用于其他事项（例如海关的贸易登记码）。UID 的法律依据为在 2010 年 6 月 18 日颁布的瑞士联邦法案 UID 条款（德语缩写为 UIDG[SR 431.03]⁹）及 2011 年 1 月 26 日颁布的瑞士 UID 相关法令（德语缩写为 UIDV[SR 431.031]¹⁰）。

关于 UID 编号如何发放给实体的相关规定，在瑞士联邦法（第三章第一段 c 小节）和瑞士 UID 法令（第一章）中有详细说明。其中，以下实体将会获得 UID 号码：

- 在商业登记机关注册登记的实体；
- 未在商业登记机关注册登记，但由联邦政府或其部门征收税收或关税的个人或法人实体；
- 从事商业活动或自由职业者，且相关活动不属于前两项范围（每项业务都分别有不同的 UID 编号）；

⁹ <https://www.admin.ch/opc/de/classified-compilation/20082601/index.html>

¹⁰ <https://www.admin.ch/opc/de/classified-compilation/20101476/index.html>

- 没有法人资格但出于行政管理目的需要被识别的开展生产经营的合伙企业；
- 在瑞士境内有经营场所或出于执法目的需要被识别的外国或国际法人实体。

一般情况下，UID 编号统一分配给作为法人实体的公司总部，其下设的分支机构不会获得 UID 编号。

实体进行行政登记时，该系统会自动分配 UID 编号。若未获得 UID 编号，实体可以向瑞士联邦统计局（Swiss Federal Statistical Office）申请 UID 系统注册。

瑞士联邦统计局使用专门的登记系统对 UID 编号进行分配、管理和使用，登记系统通过网络接口向公众开放（<https://www.uid.admin.ch>）。通过登记系统可以查询实体的 UID 编号、增值税纳税人编号或商业登记号。UID 实体的公开信息包括其税收居民身份状态、地址（住所或经营场所）以及商业登记资料。

中央商业名称目录（Zefix）是记录已注册实体的主要数据库，与上述登记系统有类似的功能，该目录也向公众开放（<http://www.zefix.ch/>）。

个人

根据瑞士国际税务自动信息交换联邦法案第 2 章第 1 段第 f 小节，养老保险基金编号（Old-age and

Survivors' Insurance Number, 即 OASI 号码)作为个人在 AEOI 框架下的纳税人识别号。

OASI 是由中央薪酬委员会 (CCO) 发布的在联邦层面唯一的识别码。OASI 广泛用于各类社保事务, 也可以 (在有限程度上) 用于其他用途 (例如税收事宜、军事管理、教育等)。OASI 相关法律依据为: 1946 年 12 月 20 日颁布的瑞士联邦养老保险法案 (德语缩写为 AHVG, 法语缩写为 LAVS[SR 831.10]¹¹)、以及 1947 年 10 月 31 日颁布的瑞士养老保险法令 (德语缩写为 AHVV, 法语缩写为 RAVS[SR 831.101]¹²)。

关于 OASI 发放给哪些人的相关信息在 AHVG/LAVS 第 50c 章节和 AHVV/RAVS 第 H 章节中有详细规定。简要而言, OASI 编号一般发放给瑞士居民个人以及在瑞士拥有习惯性住所的个人。此号码一般在个人于 “Infostar” 中央数据库完成出生登记后或在国家移民事务秘书处向中央薪酬委员会 (CCO) 提供相关信息时自动生成。

根据 AHVG/LAVS 第 50c 和 50d 章节的规定, 仅有经联邦法案或州法授权指定的机构才可以系统性使用 OASI 号码, 且仅能用于上述法律列明的目的。

因此, 对 OASI 的使用必须注意保密。同时, 对于该号码的系统使用也仅限于与瑞士签订《金融账户涉税信息自动

¹¹ <https://www.admin.ch/opc/de/classified-compilation/19460217/index.html>

¹² <https://www.admin.ch/opc/de/classified-compilation/19470240/index.html>

交换多边主管当局间协议》的相关对方国家（或地区）内的金融机构、以及和瑞士签订了《金融账户自动交换双边协议》的相关对方国家（或地区）内的金融机构使用¹³。

是否自动为所有税收居民发放纳税人识别号

个人	是	实体	否
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个人

根据瑞士国际税务自动信息交换联邦法案第 2 章第 1 段 f 小节的规定，在 AEOI 框架下，OASI 号码（即瑞士的社保号）作为个人的纳税人识别号。所有瑞士税收居民个人均会自动获得 OASI 编号。

实体

根据瑞士国际税务自动信息交换联邦法案第 2 章第 1 段 g 小节的规定，在 AEOI 框架下，UID 编号为实体的纳税人识别号。绝大多数实体会自动获得 UID 编号。一些特殊的集合投资计划可能不会自动取得 UID 编号，在此情况下，联邦税收管理局可能要求联邦统计局给其发放 UID 编号作为纳税人识别号使用。

二、纳税人识别号编码规则

实体

UID 编号的结构为：CHE-999.999.99C

¹³译者注：OECD 英文原文此处划为重点红色

UID 编号由九位数字组成，随机分配且不包含任何实体的相关信息（UID 编号为非描述性数字）。为体现该代码为瑞士官方的号码，UID 编号会包含前缀“CHE”。该前缀对应的是 ISO 3166-1 中的 alpha-3 变体。代码中最后一个字母 C 为校验码，通过标准算法（模式 11）计算得出。

为了提升可读性，前缀和数字中间加入了一个连字符。数字部分则用点分隔为三个部分，每个部分由三位数字组成。

更多关于 UID 编号的信息参见以下网址：

http://www.bfs.admin.ch/bfs/portal/fr/index/themen/00/05/blank/03/02.html#parsys_8881

个人

现行的 OASI 编号于 2008 年开始在瑞士使用，OASI 编号以 3 位数的国家代码开始（瑞士为 756），随后为 9 位数的随机数字（代表个人身份识别的终身、唯一的数字）以及最后 1 位校验码组成。为了提升可读性，每一号码段之间都被用点来隔断。OASI 编号的结构示范：756.1234.5678.97

更多关于 OASI 编号的信息参见以下网址：

<http://www.bsv.admin.ch/themen/ahv/00011/02185/index.html?lang=de>

三、如何找到纳税人识别号

实体

UID 编号不会显示在官方文件上，但可能会显示在增值税纳税申报表的首页。若实体不知自己的 UID 号码，其可以通过 UID 登记系统查询。只要实体在 UID 登记系统中有记录，通过输入实体的法定名称、增值税代码或商业注册代码便可在 UID 登记系统中查询到相应的 UID 编号。

以下是增值税纳税申报表中 UID 号码的示例：

a) 季度增值税纳税申报表德语版：

Abrechnungsperiode:	01.10.2014 - 31.12.2014	Q04/2014	
Einreichdatum und Zahlungsfrist:	28.02.2015		
Valuta (Verzugszins ab):	28.02.2015		
MWST-Nr:	CHE- <u>EEE.EEE.EEE</u> MWST		
Ref-Nr:	EEE EEE		
MUSTER AG MUSTERWEG EE EEEE MUSTERHAUSEN			
B			
L. UMSATZ (zitierte Artikel beziehen sich auf das Mehrwertsteuergesetz vom 12.06.2009)			
Ziffer	Umsatz CHF	Umsatz CHF	

b) 季度增值税纳税申报表法语版：

Période de décompte:	01.10.2014 - 31.12.2014	Q04/2014	
A remettre et à payer jusqu'au:	28.02.2015		
Valeur (intérêts moratoires à partir du):	28.02.2015		
N° TVA:	CHE- <u>EEE.EEE.EEE</u> TVA		
N° de réf.:	EEE EEE		
MUSTER AG MUSTERWEG EE EEEE MUSTERHAUSEN			
B			
L. CHIFFRE D'AFFAIRES (les articles cités se réfèrent à la loi sur la TVA du 12.06.2009)			
Chiffre	Chiffre d'affaires CHF	Chiffre d'affaires CHF	

c) 季度增值税纳税申报表意大利语版：

Periodo di rendiconto:	01.10.2014 - 31.12.2014	Q04/2014	
Da inoltrare e pagare entro il:	28.02.2015		
Valuta (interesse moratorio dal):	28.02.2015		
N.IVA:	CHE- <u>EEE.EEE.EEE</u> IVA		
N.Rif.:	EEE EEE		
MUSTER AG MUSTERWEG EE EEEE MUSTERHAUSEN			
B			
L. CIFRA D'AFFARI (i citati articoli si riferiscono alla legge federale del 12 giugno 2009 sull'IVA)			
Cifra	Cifra d'affari CHF	Cifra d'affari CHF	

UID 号也载于商业名称目录中。由于州与州之间的差异，此处不再举例。相关信息可以访问以下网址：

<http://www.zefix.ch>

个人

2008 年起发放的官方保险证明上载有 OASI 编号。保险证明会注明个人的姓名、出生日期和 OASI 编号。保险证明是一张大小与信用卡类似的卡片。



更多有关保险证明的信息可访问以下网址：

<http://www.zas.admin.ch/org/00723/00784/00785/index.html?lang=en>

OASI 编号也载于瑞士健康保险卡上，也是一张大小与信用卡类似的卡片。



四、国内网站信息

实体

更多有关 UID 号的信息，请访问瑞士联邦统计局网站：

<http://www.uid.ch>

UID 号线上查询工具可参见以下网址：

<https://www.uid.admin.ch>

个人

更多有关 OASI 编号的信息，请访问瑞士联邦统计局网站：

<http://www.bsv.admin.ch>

中央薪酬办公室网站：

<http://www.zas.admin.ch>

五、联系方式

实体

瑞士联邦统计局

Swiss Federal Statistical Office

IDE Espace de l'Europe 10

CH-2010 Neuchâtel

联系电话：+41 (0) 800 20 20 10（周一至周五
08:30-11:30/14:00-16:00）

电子邮箱：uid@bfs.admin.ch

个人

瑞士联邦社会保险办公室 FSIO

Swiss Federal Social Insurance Office FSIO

CH-3003 Berne

Effingerstrasse 20

CH-3003 Berne

联系电话: +41 (0) 58 462 90 11

资料来源：

瑞士税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Switzerland-Residency.pdf>

瑞士纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Switzerland-TIN.pdf>

f

Switzerland - Information on residency for tax purposes

Section I – Criteria for Individuals to be considered a tax resident

An individual is resident for tax purposes in Switzerland if he or she maintains a tax domicile or a tax residence (place of abode) in Switzerland.

An individual living in Switzerland with the intention to stay permanently in Switzerland establishes a tax domicile. A “domicile” is defined as the place where a person lives with the intention of staying permanently. This is where the individuals’ personal relationships are focused, where they regularly spend their non-working hours, where they foster friendships and family ties, and where they take part in the social life of the community, i.e. where the centre of vital interests is. A place of work, however, does not qualify as a tax domicile.

An individual establishes a tax residence (place of abode), irrespective of short interruptions, if a stay of a minimum of 30 days is combined with a gainful activity, or without such activity if the stay lasts a minimum of 90 days.

An individual who is domiciled abroad, but stays in Switzerland solely for educational or health reasons, is not deemed to be resident in Switzerland for tax purposes.

Government officials or individuals working for a public law corporation or institution who live outside the territory of Switzerland and are in this jurisdiction subject to a partial or total income tax reduction remain liable to taxation in Switzerland.

The provisions of applicable conventions for the avoidance of double taxation are reserved.

Relevant provisions:

Article 3 Federal Act on Direct Federal Taxation (DBG for its acronym in German [SR 642.11])

Article 3 Tax Harmonisation Act (StHG for its acronym in German [SR 642.14])

Article 23 Civil Code (ZGB for its acronym in German [SR 210])

Section II – Criteria for Entities to be considered a tax resident

An entity is resident for tax purposes if its legal domicile (registered office) or place of effective management is located in Switzerland (the distinction between resident

taxpayers and non-resident taxpayers corresponds to the distinction between unlimited tax liability and limited tax liability). The residence of an entity is determined by its formal place of incorporation. Therefore, if the legal domicile is in Switzerland, it is treated as a Swiss resident entity. The legal domicile is determined by the place where the entity is registered in the commercial registry.

If an entity is incorporated outside Switzerland, it may nevertheless be a Swiss resident entity for tax purposes if its place of effective management is in Switzerland. The place where important decisions are taken is determinative. Whether an entity is subject to corporate income tax and capital tax is based on the respective evidence regarding the effective management in each individual circumstance. Therefore, if the manager of a company resides in the country in which the company has its legal domicile, but in fact merely follows the instructions of a Swiss shareholder, the Swiss tax authorities may consider the company to be a Swiss resident.

For entities other than companies, the same rules apply as for companies.

Taxable persons include legal entities, i.e. companies (stock companies, limited liability companies, and stock companies with unlimited partners, cooperatives, associations and foundations and investment companies with fixed capital [SICAF]). Collective investment schemes with a direct investment in real estate are also considered as taxable persons.

The provisions of applicable conventions for the avoidance of double taxation are reserved.

Relevant provisions:

Articles 49, 50 and 51 Federal Act on Direct Federal Taxation (DBG for its acronym in German [SR 642.11])

Article 20 Federal Tax Harmonisation Act (StHG for its acronym in German [SR 642.14])

Section III – Entity types that are as a rule not considered tax residents

According to Swiss private law a trust has no legal personality. In Swiss tax law there is no provision allowing a foreign trust to be treated as a legal entity for tax purposes and therefore trusts will not be considered as tax resident.

For the purposes of the automatic exchange of financial account information in tax matters, however, a trust that is a financial institution will be considered to be resident where the trustee(s) is resident. The classification of the trustee(s) as tax resident is based on the criteria outlined in section II.

Partnerships are transparent for tax purposes and the partners of a partnership are being taxed individually. Furthermore, collective investment schemes having their domicile in Switzerland are not subject to tax, i.e. investment companies with variable capital (SICAV), limited partnerships for collective investments (LPCI) and contractual funds (FCP) are treated as transparent for Swiss income tax purposes, as long as they do not directly invest in real estate. An investment company with fixed capital (SICAF) is treated as an entity (see above under Section II).

The provisions of applicable conventions for the avoidance of double taxation are reserved.

Relevant provisions:

Article 49 Federal Act on Direct Federal Taxation (DBG for its acronym in German [SR 642.11])

Article 2 Federal Act on Collective Investment Schemes (CISA [SR 951.31])

Article 5 Federal Act on international Automatic Exchange of Information in Tax Matters (AEOI Act [SR 653.1])

Section IV – Contact point for further information

Primary point of contact:

Cantonal tax administration where the individual lives or the entity has its seat. An exhaustive list with contact details of all Swiss Cantonal tax administrations is provided on the website of the Swiss Tax Conference.

For questions regarding the application of a convention for the avoidance of double taxation: State Secretariat for International Financial Matters SIF Bilateral tax issues and double taxation treaties.

Bundesgasse 3

CH-3003 Berne

Phone: +41 58 462 71 29

Email: dba@sif.admin.ch

Switzerland - Information on Tax Identification Numbers

Section I – TIN Description

Entities

Article 2 paragraph 1 letter g of the Federal Act on international Automatic Exchange of Information in Tax Matters designates the Swiss „Unternehmens-Identifikationsnummer“ (UID-number) as the tax identification number for entities in the context of AEOI.

The UID-number has been introduced in 2011. It is a unique identification number that is centralized at the federal level and used not only in tax matters, but also for other purposes (i.e. as trade register number, for custom purposes). Its legal basis is the Swiss Federal Act on the UID dated 18 June 2010 (UIDG for its acronym in German [SR 431.03]) as well as the respective Swiss Ordinance on the UID dated 26 January 2011 (UIDV for its acronym in German [SR 431.031]).

Entities to which a UID-number is assigned are specified in the Swiss Federal Act on the UID (Article 3 paragraph 1 letter c) as well as in the Swiss Ordinance on the UID (Article 1). Among others, the following entities are assigned a UID-number:

- entities registered in the commercial register,
- individuals and legal entities that are not registered in the commercial register, but whose taxes or duties are collected by the Federal Administration or its agencies,
- individuals who engage in commercial activities or exercise a liberal profession and who are not covered by item 1 or 2 (UID-number is assigned for each single business),
- partnerships without legal personality that must be identified for administrative purposes because of their economic activity,
- foreign or international legal entities that have a place of business in Switzerland or that need to be identified for the enforcement of Swiss law.

In general, a UID-number is assigned to a company as a legal entity and not to individual operating units of which the company consists.

The UID-number is automatically assigned to entities at the moment of their registration in an administrative register that is connected to the UID-system. In cases where no UID is assigned, entities can submit a request to the Swiss Federal Statistical Office for registration in the UID-system.

A register is maintained for the allocation, management and use of the UID-number by the Swiss Federal Statistical Office (UID-register). Part of this register is

accessible through WEB interface to the public (<https://www.uid.admin.ch>). The register allows to look-up to which entity a specific UIDnumber is assigned to but also to search for a UID-number of a specific entity using its name, value added tax-number (VAT-number) or commercial register number. Publicly available information on UID-entities comprises for example data on status, address (domicile or place of business) as well as data in the commercial register.

The Central Business Names Index called “Zefix” is the main data bank for companies registered for commercial purposes. This register also allows for similar search functions as those described for the UID-register. This register is also accessible through WEB interface to the public (<http://www.zefix.ch/>).

Individuals

Article 2 paragraph 1 letter f of the Swiss Federal Act on international Automatic Exchange of Information in Tax Matters designates the Old-age and Survivors’ Insurance Number (hereinafter: OASI Number [AHV-Versichertennummer; numéro d’assuré AVS; numero d’assicurato AVS]) as the tax identification number for individuals in the context of AEOI.

The OASI Number is a unique identification number that is centralized at the federal level and issued by the Central Compensation Office (CCO). The OASI Number is systematically used for social security matters but it can - to a limited extent - also be used for other purposes (i.e. for tax matters, the military administration, education). Its legal bases are the Swiss Federal Act on Old-age and Survivors’ Insurance of 20 December 1946 (hereinafter: AHVG for its acronym in German and LAVS in French [SR 831.10]) as well as the respective Swiss Ordinance on Old-age and Survivors’ Insurance of 31 October 1947 (AHVV for its acronym in German and RAVS in French [SR 831.101]).

The circle of individuals to whom an OASI Number is assigned is specified in the AHVG/LAVS (Article 50c) and the AHVV/RAVS (Section H). Essentially, an OASI Number is assigned to individuals who are residents of Switzerland and to individuals who have their habitual abode in Switzerland. This happens immediately at the moment of the registration of an individual's birth certificate in the central data bank called "Infostar" or at the moment the State Secretariat for Migration provides the CCO with the relevant information.

Switzerland specifies that according to articles 50c and 50d of AHVG/LAVS, systematic use of the OASI Number is restricted to authorities specifically accredited by an act of either federal or cantonal law to do so, and it is limited to the purposes stated by this particular act.

Consequently, the number must remain confidential and it may be systematically used solely by Financial Institutions of partner jurisdictions of Switzerland for the purposes mentioned in the Multilateral Competent Authority Agreement on Automatic

Exchange of Financial Account Information or bilateral treaties on Automatic Exchange of Financial Account Information.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Entities: NO

Individuals: YES

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Article 2 paragraph 1 letter f of the Swiss Federal Law on international automatic exchange of information in tax matters designates the Old Age and Survivors Insurance Number (Swiss social security number; AHV-Versichertennummer) as TIN for individuals in the context of AEOI. All individuals that are resident in Switzerland automatically receive the Old Age and Survivors Insurance Number.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Article 2 paragraph 1 letter g of the Swiss Federal Law on international automatic exchange of information in tax matters designates the company identification number (Unternehmensidentifikationsnummer; UID) as TIN for entities in the context of AEOI. The vast majority of entities automatically receive a TIN. In particular certain collective investment vehicles may not automatically receive a TIN. In these cases, the Federal Tax Administration has the possibility to ask the Federal Statistics Office to issue a UID to be used as TIN.

Section II – TIN Structure

Entities

The structure of a UID-number can be modelled as follows: CHE-999.999.99C

The UID-number consists of nine digits, is randomly assigned and does not contain any relevant information (UID-number is a non-descriptive number). In order to indicate the Swiss origin of the number, it contains the prefix "CHE". This prefix corresponds to the alpha-3 variant of ISO 3166-1. The last digit (C) of the UID-number is a check digit and is determined on the basis of a standard calculation (modulo 11).

For better readability, a hyphen is put between the prefix and the digital part of the UID-number. Analogous to the prefix, the numerical part is split into three blocks of three numbers, each block being separated from the other by a dot.

Further information on the structure of the UID-number can be found under: http://www.bfs.admin.ch/bfs/portal/fr/index/themen/00/05/blank/03/02.html#parsys_881

Individuals

The current OASI Number was introduced in 2008. It consists of an initial 3-digit country code (Switzerland = 756), a 9-digit random number which provides a lifelong, unique and anonymous identification to each person, and a final check digit. For better readability, each block is separated from the other by a dot. The structure of the OASI Number can be modelled as follows:

756.1234.5678.97

Further information on the structure of the OASI Number can be found under: <http://www.bsv.admin.ch/themen/ahv/00011/02185/index.html?lang=de>

Section III – Where to find TINs?

Entities

The UID-number is not evidenced on an official card or other official document. However, the UIDnumber may be indicated on the front page of a VAT-return. In case an entity does not know its UIDnumber, it may use the UID-register to determine it. By entering the entity's legal name, VATnumber or commercial register number, the UID-register allows to determine the corresponding UIDnumber, provided that the entity is recorded in the UID-register.

Please find below examples of a VAT-return on which the UID-number is shown:

a) German version of quarterly VAT-return

Abrechnungsperiode: 01.10.2014 - 31.12.2014 Q04/2014
Einreikedatum und Zahlungsfrist: 28.02.2015
Valuta (Verzugszins ab): 28.02.2015
MWST-Nr: CHE-888.888.888 MWST
Ref-Nr: 888 888
MUSTER AG
MUSTERWEG 88
88888 MUSTERHAUSEN
I. UMSATZ (zitierte Artikel beziehen sich auf das Mehrwertsteuergesetz vom 12.08.2009)
Ziffer Umsatz CHF Umsatz CHF

b) French version of quarterly VAT-return

Période de décompte:	01.10.2014 - 31.12.2014	Q04/2014
A remettre et à payer jusqu'au:	28.02.2015	
Valeur (intérêts moratoires à partir du):	28.02.2015	
N° TVA:	CHE- <u>EEE. EEE. EEE</u> TVA	
N° de réf.:	EEE EEE	
MUSTER AG MUSTERWEG EE EEEE MUSTERHAUSEN	B <input type="checkbox"/>	
L. CHIFFRE D'AFFAIRES (les articles cités se réfèrent à la loi sur la TVA du 12.06.2009)	Chiffre	Chiffre d'affaires CHF

c) Italian version of quarterly VAT-return

Periodo di rendiconto:	01.10.2014 - 31.12.2014	Q04/2014
Da inoltrare e pagare entro il:	28.02.2015	
Valuta (interesse moratorio dal):	28.02.2015	
N.IVA:	CHE- <u>EEE. EEE. EEE</u> IVA	
N.Rif.:	EEE EEE	
MUSTER AG MUSTERWEG EE EEEE MUSTERHAUSEN	B <input type="checkbox"/>	
L. CIFRA D'AFFARI (i citati articoli si riferiscono alla legge federale del 12 giugno 2009 sull'IVA)	Cifra	Cifra d'affari CHF

The UID-number can also be found on the commercial register excerpt. As these vary from Canton to Canton, no example is shown here. The commercial register can be consulted under: <http://www.zefix.ch>

Individuals

OASI Number on the official insurance certificate that is issued as of 2008. The insurance certificate indicates the family name, the first name, the date of birth and the OASI Number of the person covered by the Swiss OASI. The insurance certificate has the size of a credit card.



Further information on the insurance certificate can be found under: <http://www.zas.admin.ch/org/00723/00784/00785/index.html?lang=en>

The OASI Number is also indicated on Swiss health insurance cards which have the size of a credit card.



Section IV – TIN information on the domestic website

Entities

For further information on the UID-number, please visit the website of the Swiss Federal Statistical Office: <http://www.uid.ch>

Please find below the website with an online verification tool for the UID-number:

<https://www.uid.admin.ch>

Individuals

For further information on the OASI Number, please visit the website of the Federal Social Insurance Office: <http://www.bsv.admin.ch>

and the website of the Central Compensation Office:

<http://www.zas.admin.ch>

Section V – Contact point for further information

Entities

Swiss Federal Statistical Office IDE Espace de l'Europe 10 CH-2010 Neuchâtel

Phone: +41 (0)800 20 20 10 (Monday to Friday 08:30 - 11:30 / 14:00 - 16:00)

Email: uid@bfs.admin.ch

Individuals

Swiss Federal Social Insurance Office FSIO

Effingerstrasse 20

CH-3003 Berne

Phone +41 (0)58 462 90 11