

Switzerland

Summary of CbC Reporting and Transfer Pricing Documentation Rules

For more detailed guidance and the latest updates, please see the [Bloomberg Tax BEPS Tracker](#)

Country-by-Country Report

- Effective Date: Fiscal years beginning on or after January 1, 2018.
- Filing Threshold: Swiss MNEs with annual consolidated group revenue of CHF 900 million or more in the preceding fiscal year.
- Local Filing: A Swiss constituent entity may be required to file a CbC report if certain conditions are met.
- Information Reported: Generally consistent with OECD guidance.
- Language: One of the Swiss official languages (German, French, or Italian) or English.
- Forms and Filing Instructions (see Bloomberg Tax International Tax Forms database):
 - CbC Notification of Reporting Entity: filed online (by Swiss ultimate parent entities or surrogate parent entities only).
 - CbC Report: filed online through the Swiss Federal Tax Administration's portal.
- Deadline for Filing Notification of Reporting Entity: Swiss ultimate parent entities or surrogate parent entities (only) must notify the tax authorities within 90 days of the end of the reporting year.
- Deadline for Filing CbC Report: Within 12 months of the end of the reporting year.
- Penalties: Penalties may apply for non-compliance.
- Exchange of CbC Reports
 - MCAA CbC - signed.

Master File

Switzerland does not have specific OECD Master File requirements.

Local File

Switzerland does not have specific OECD Local File requirements.

Transfer Pricing Documentation

Switzerland does not have specific transfer pricing documentation requirements; however, it is recommended that transfer pricing documentation be maintained to demonstrate that the transfer prices are based on the arm's length principle.