

Grundstückgewinnsteueramt

Tax return for Property Gains Tax

The tax return should be submitted within 60 days to the municipal tax office along with the necessary supporting documents. (Please contact the Property Gains Tax Office for further information.)

Seller

Name First name

Address Postcode/city

E-mail Phone number private/cell Phone number business

Representa (name, address) Buyer (name, address)

Object

Date of public notarisation Date of transfer (Land Registry registration)

1. **Proceeds of sale** CHF (Leave blank)

- 1.1 Sale price
- 1.2 + other services of the acquiring pers
- 1.3 ./incl. furniture, accessories, renewal fund etc.
- 1.4

1.5 Net sale proceeds

2. Investment expenses (date)

- 2.1 Acquisition through sale/excha acquisition price/exchange value
- 2.2 Or market value or fair value 25 years ago
- 2.3 Expenditure for building, renovation, development and such other value adding improvements.
- 2.4 Official fees for inspections and planning permission
- 2.5 Costs for the establishment or replacement of easements and basic charges in favor of the land and with the setting up of promissory notes and mortgage prescriptions and for official property estimation fees and for the issue of contracts and documents.
- 2.6 Landowners contributions (in particular to factory line, sewer or perimeter charges)
- 2.7 Designated brokerage commissions for the acquisition and sale including advertising costs
- 2.8 Transfer fees / land registry fees for acquisition and sale.
- 2.9

2.10 Total investment expenditure

3. Capital gains profit

The taxpayer confirms the information provided to be true and complete.

Enclosures

Place, date

Signature of taxpayer

Account of expenditure during the ownership period (excluding ordinary maintenance costs)

1.4. Renewal funds

Costs (net) Fr. leave blank

Carried over to point. 1.4

2.3 Value adding expenditure

Receipt Nr.	Date of invoice	Type of work completed / expenditure (Company, Type of work)	Costs (net) Fr. leave blank
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Total expenditure

./ Third party benefits (federation, canton, municipality, insurance, private etc.)

Total permanent value adding expenditure (carried over to point 2.3)

2.7 Sales efforts:

Costs (net) Fr. leave blank

Broker commission (with copies of receipts)

Advertising

Carried over to. 2.7

2.8 2.8 Transfer fees / Land registry fees

Costs (net) Fr. leave blank

Purchase

Sale

Carried over to. 2.8

Important: Copies of receipts are required for all listed items!

Bank / PC for repayments

Bank

A/C-No

Post A/C-No

Account
holder

Replacement: (copy of purchase contract)

Purchase price
replacement

Extra cost

Comments

Explanation

After the transfer of ownership to land or similar transaction (e.g. Sale of shares in a Real Estate stock company, the taxpayer (person selling) must provide the Municipal capital gains tax office with all necessary information and facts for the assessment and taxation of profits gained on the capital.

Property gain

The property gain is the difference between the proceeds of the sale and the cost of the original investment.

Sale proceeds

The sale proceeds corresponds to the purchase price, including all other payments by the buyer/acquiring person.

Investment costs

Investment costs are calculated using the acquisition price at the time with deduction of the costs of service and eligible expenses of the acquiring person.

Eligible expenses apply in particular as value adding expenditure.

These refer primarily to the costs of building, renovation and other permanent improvements that are undertaken to increase the value of the plot, also to the costs of connecting the plot to streets and public services.

Expenditure, already claimed as a deduction from income tax, is not eligible.

This includes in particular the ordinary repair and maintenance costs such as facade renovation, new wallcoverings, painting, roof repairs, replacement purchases and financing costs (Building loans and mortgage interest)

Calculation of the tax rate

1. Total return:
$$\frac{\text{Property gain} \times 100}{\text{Investment costs}}$$
2. Return per year:
$$\frac{\text{Total return} \times 12}{\text{Period of ownership in months}}$$
 up to 5 years period of ownership
3. Return per year:
$$\frac{\text{Total return}}{\text{Period of ownership in years}}$$
 in excess of 5 years period of ownership
4. Return per year = Tax rate, subject to:
 - Minimum tax rate = 10 % (as long as yearly return less than 10 %)
 - Maximum tax rate = between 60% and 25%, depending on the reduction according to the period of ownership. The reduction in the maximum tax rate is 2.5 % points per year from a qualifying period of ownership of 12 years, to a maximum of 35% points.

The maximum tax rate incl. reductions for ownership exceeding 12 years is only valid in cases where the rate of return per year reaches or exceeds this rate.

The same is true in reverse for the minimum tax rate. Otherwise, the tax rate corresponds to the rate of return per year.

Procedural obligations of the taxpayer

The taxpayer is obliged to provide the Municipal property gains office with the correct information and the necessary documents required for the correct preparation of the assessment. (§ 200 in conjunction with §§ 125 ff. Tax law).

Consequences for failure to submit the tax return

Taxpayers failing to fulfil their obligations despite receipt of a reminder will be assessed using reasonable discretion (§ 187 Abs. 1 in conjunction with § 130 Abs. 3 Tax law).

Criminal consequences for failure to comply

Contravention of the provisions of the Tax Act or the arrangements taken pursuant to this Act will be penalised according to the rules on tax avoidance.

Taxpayers considered to have provided incorrect information will be subject to a penalty as well as having to pay the tax.

Judicial punishment should be expected in suspected cases of tax fraud (§ 187 Abs. 1 in conjunction with §§ 203 ff. Tax law).