FTA/ESTV and cantonal tax administrations

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Document	Date	Subject
Working paper: Cryptocurrencies and initial coin/token offerings as objects of wealth, income, profit, withholding and stamp taxes	27 August 2019; revised 14 December 2021 and 3 August 2022	Classification of payment, utility and asset tokens; wealth tax valuation; income from mining, staking and airdrops; employee tokens; withholding tax on asset tokens; Part G, Chapters I to IV.
Circular No. 36: Professional securities trading	27 July 2012	Safe-harbour criteria for tax-free private capital gains; applied by analogy to crypto assets; Part G, Chapter II.
Circular No. 37: Taxation of employee participations	22 July 2013; revised version effective 1 January 2021	Employee shares and options; applied to employee token plans; Part G, Chapter IV.
Price list (Kursliste) and year-end rates for cryptocurrencies	Annual	

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		Official year-end valuations for wealth tax of the most traded tokens; Part G, Chapter III.
VAT Info 04 "Steuerobjekt", section on cryptocurrencies, and VAT practice statements	As amended	Tokens as means of payment outside the scope of VAT; exchange, mining and validation services; Part G, Chapter V.
Circular on expenditure-based taxation (Circular No. 44)	24 July 2018	Lump-sum taxation of foreign nationals; relevance for crypto founders relocating to Zug; Part G, Chapter VI.
Cantonal tax administration of Zug: information on cryptocurrencies and payment of taxes in bitcoin and ether	2021, updated	Acceptance of tax payments in crypto up to CHF 100,000; cantonal valuation practice; Part C, Chapter III and Part G.
Swiss Tax Conference (SSK) working group on cryptocurrencies	2019 onwards	Harmonisation of cantonal practice on valuation and classification; Part G, Chapter I.
CARF implementation: FTA guidance for reporting crypto-asset service providers	2025–2026	Registration, due diligence and reporting under the amended AEOIA, in force 1 January 2026, with data collection from 1 January 2027 at the earliest; Part G, Chapter VII.

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