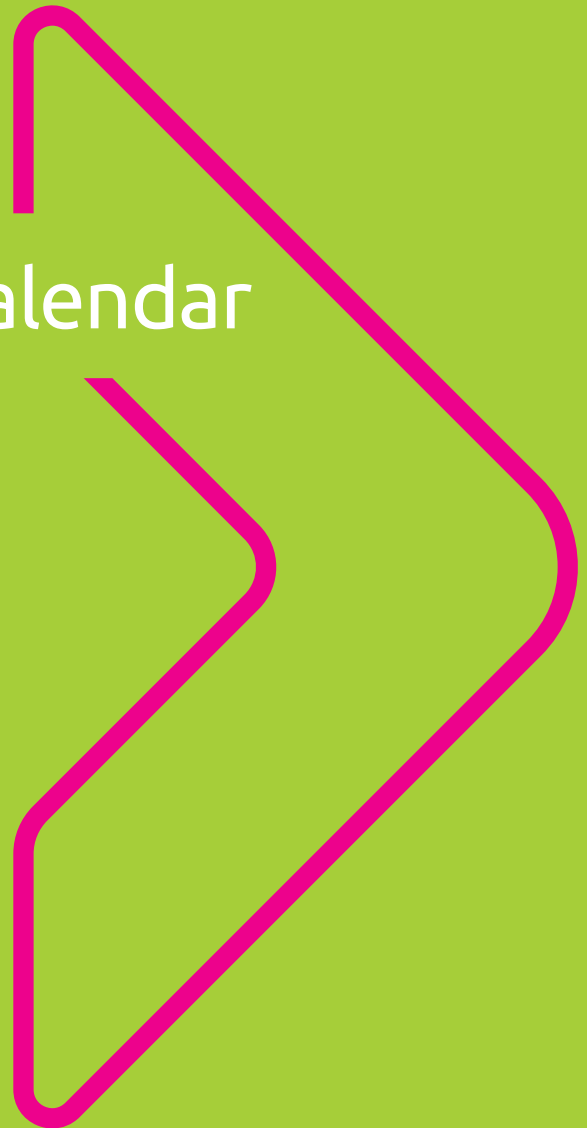




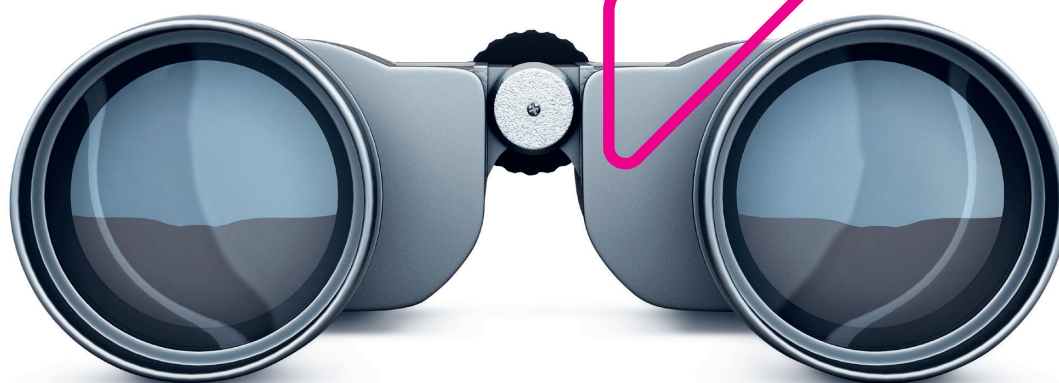
# Tax Compliance Calendar





See the big picture.

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## Overview Withholding tax forms

	Inc	Ltd
Ordinary dividend	103	110
Extraordinary dividend	102	102
Liquidation surplus (incl. transfer shell company and liquidation surplus from own participations)	102	102
Free nominal value increase	102	102
Pecuniary benefits	102	102
Notification procedure on national level within a group of companies	106 (in add. to 102 or 103)	106 (in add. to 102 or 110)
Notification procedure on international level within a group of companies	108 (in add. to 102 or 103)	108 (in add. to 102 or 110)
Notification procedure: pecuniary benefits	112 (in add. to 102)	112 (in add. to 102)
Notification procedure: Free nominal value increase, dividend in kind and liquidation surplus, relocation abroad	105 (in add. to 102 or 103)	105 (in add. to 102 or 110)
Notification procedure: Repurchase of own shares	105 (in add. to 102)	105 (in add. to 102)
Distribution of accepted capital contribution reserves regardless of the reason (dividend, liquidation surplus, etc.)	170	170
Increase of capital contribution reserves	170	170
Reclaim Swiss withholding tax	21, 25, 25A	21, 25, 25A
Tax credit	DA-2, DA-3	DA-2, DA-3
Basic application for notification instead of payment of withholding tax (for international notification procedure)	823 / 823B / 823C	823 / 823B / 823C
	Generally valid for 3 years, every change in participation requires notification to the FTA (from 2023: 5 years)	Generally valid for 3 years, every change in participation requires notification to the FTA (from 2023: 5 years)

Tax type	Task	January 1-15   16-31.	February 1-15   16-28/29.	March 1-15   16-31.	April 1-15   16-30.	May 1-15   16-31.	June 1-15   16-30.	July 1-15   16-31.	August 1-15   16-31.	September 1-15   16-30.	October 1-15   16-31.	November 1-15   16-30.	December 1-15   16-31.
<b>Company / Organisations</b>													
<i>Withholding tax (WT)</i>													
Declaration / notification of withholding tax	Preparation of appropriate form (see overview of withholding tax forms): 30 days after the dividend is due ( <i>E.g. dividend due date: 30.09</i> ) <i>(if no dividend is distributed, the form must still be submitted under certain conditions)</i>										.....until 30.10.		
Notification of changes in the capital contribution reserve upon distribution / offsetting	Preparation of appropriate form (see overview of withholding tax forms): 30 days after the dividend is due ( <i>E.g. dividend due date: 30.09</i> )										.....until 30.10.		
Refund withholding tax	Submission of application no later than 3 years after the end of the calendar year in which the taxable benefit became due (other deadlines for partial refunds)												
Initial / renewal application for notification instead of payment of withholding tax (international)	Submission of cover letter for the FTA and the corresponding form 823 (see overview of withholding tax forms): The approval of the FTA must in principle be available at the time of the distribution of the dividend, validity in principle 3 years. Any change in participation must be reported to the ESTV												
<i>Stamp duties</i>													
Transfer stamp tax	Submission of form 9 incl. calculation: 30 days after end of quarter A), annually with appropriate approval B)	.....until 30.01 (A & B)			.....until 30.04.A)			.....until 30.07.A)			.....until 30.10.A)		
Report capital contribution reserve in case of increase / stock	Submission of appropriate form (see overview of withholding tax forms): 30 days after approval of the annual accounts <i>(E.g. approval of the annual accounts: 30.04.)</i>					.....until 30.05.							
Issuance stamp duty for supplementary contributions	Submission of form 4 incl. calculation: 30 days after the grant ( <i>E.g. 30.04.</i> )					.....until 30.05.							
Issuance stamp duty when establishing or increasing participation rights	Submission of form 3 incl. calculation: 30 days after the end of the quarter in which the entry in the commercial register was made	.....until 30.01.			.....until 30.04.			.....until 30.07.			.....until 30.10.		
Issuance stamp duty when establishing or increasing cooperative shares	Submission of form 7 incl. calculation: 30 days after closing the deal ( <i>E.g. 31.12.</i> )	.....until 30.01.											
Issuance stamp duty when establishing or increasing participation rights within a capital band	Submission of form 3 incl. calculation: 30 days after the end of the quarter in which the capital band ends	.....until 30.01.			.....until 30.04.			.....until 30.07.			.....until 30.10.		
Issuance stamp duty when establishing or increasing participation certificates	Submission of form 7 incl. calculation: 30 days after the increase ( <i>E.g. 30.04.</i> )					.....until 30.05.							
<i>Profit- and capital tax</i>													
Tax provision for profit and capital tax purposes	Calculation of current tax liabilities and any adjustments from the previous year ( <i>within 6 months after the end of the financial year/calendar year</i> )												
Submission of the tax return	Preparation of the tax return for profit and capital tax purposes as well as the necessary enclosures: Deadlines and supplements vary from canton to canton ( <i>E.g. LU: until 31.08., ZH until 30.09.</i> ) <sup>1)</sup>								.....until 31.08.				
Prov. tax invoices cantonal and communal taxes	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments: Deadlines vary from canton to canton <i>(E.g. Canton LU: payable until 31.12., ZH general due date 30.09.)</i> <sup>2)</sup>												
Prov. tax invoices direct federal tax	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments			.....until 31.03.									.....until 31.12.
Final tax invoices / assessment, cantonal and municipal tax and direct federal tax	Review of the final tax invoice / Assessment and submission of any objection (30-day period begins the day after receipt of the assessment, postmark on posting objection authoritative) ( <i>E.g. Date of receipt of assessment: 15.07.</i> )								.....until 14.08.				
<i>Value added tax (VAT)</i>													
Effective reporting method	Preparation of the VAT return and payment of any tax debt (within 60 days of the end of the quarter)	Settlement Q4 N-1			Settlement Q1			Settlement Q2			Settlement Q3		
Net tax rate method	Preparation of the VAT return and payment of any tax debt	Settlement 2. semester N-1			N/A			Settlement 1st semester			N/A		
Flat tax rate method	Preparation of the VAT return and payment of any tax debt	Settlement Q4 N-1			Settlement Q1			Settlement Q2			Settlement Q3		
		.....until 28/29.02			.....until 31.05			.....until 31.08.			.....until 30.11.		
*reporting procedure*: form No. 764 on reporting under Article 38 Act	Preparation of Form 764 and declaration of the transfer value in items 200 and 225 of the transferor's VAT return. Form 764 (incl. any enclosures) must be sent to the FTA at the latest when submitting the VAT return in whose quarter the transfer was made.												
Turnover and input tax reconciliation Period N-1	Submission of the correction VAT return for differences within 240 days after the end of the financial year (not calendar year) <i>(E.g. end of financial year: 31. December; filing until end of August period N)</i>								.....until 30.08				
<b>Private individuals</b>													
<i>Income- and wealth taxes</i>													
Application for provisional withholding tax for private persons with high dividends	Submission of the provisional register of securities of the tax return Deadlines vary from canton to canton ( <i>E.g. canton LU: at the latest: 31.01.</i> )	.....until 31.01.											
Submission of the tax return	Preparation of the tax return - deadlines vary from canton to canton ( <i>E.g. canton LU, ZH: until 31.03., at the latest: 31.12.</i> ) <sup>3)</sup>			.....until 31.03.									.....until 31.12.
Prov. tax invoices cantonal and communal taxes	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments Deadlines vary from canton to canton ( <i>E.g. Canton LU: payable until 31.12., ZH general due date 30.09.</i> ) <sup>4)</sup>												.....until 31.12.
Prov. tax invoices direct federal tax	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments			.....until 31.03.									
Final tax invoices / assessment, cantonal and communal tax and direct federal tax	Review of the final tax invoice / Assessment and submission of any objection (30-day period begins the day after receipt of the assessment, postmark on posting objection authoritative) ( <i>E.g. Date of receipt of assessment: 15.07.</i> )								.....until 14.08.				
<i>Source tax (on wages)</i>													
Retroactive ordinary tax assessment	Application for assessment under the ordinary procedure: by 31.03. of the following year			.....until 31.03.									
<i>Inheritance tax</i>													
Submission of the tax return	Usually inheritance tax proceedings are initiated ex officio <sup>5)</sup>												
<i>Gift tax</i>													
Submission of the tax return for gift tax	Usually declaration after execution of the gift - differs from canton to canton ( <i>E.g. canton ZH: within 3 month [E.g. 25.03.]</i> ) <sup>6)</sup>				.....until 25.06.								
<b>Special taxes</b>													
<i>Real estate capital gains tax</i>													
Monistic canton (BE, BL, BS, JU, NW, SZ, TI, UR, ZH)*	Usually 30 days after change of ownership / delivery of the tax forms ( <i>E.g. 30.06.</i> ) <i>(E.g. canton ZH: 30 days after change of ownership [E.g. 30.06.])</i>							.....until 30.07.					
Dualistic canton (AG, AI, AR, FR, GE, GL, GR, LU, NE, OW, SG, SH, SO, VD, VS, ZG, special regulation TG)*	<i>Real estate from business assets:</i> Are taken into account within the scope of the declaration of income or profit tax  <i>Real estate held as privat assets:</i> Declaration of real estate gains tax usually 30 days after delivery of the tax forms. ( <i>E.g. 30.06.</i> )							.....until 30.07.					
Declaration of deferral of real estate gains	Usually 30 days after change of ownership ( <i>E.g. 30.06.</i> )							.....until 30.07.					
<i>Property transfer tax</i>													
No property transfer tax: ZH, ZG, UR, SZ, GL, SH	Usually initiated officially after the change of ownership												

\* This list is non-exhaustive and only includes the most common aperiodic declarations.

1) additional cantonal deadlines for submitting tax returns for profit and capital tax	2) additional cantonal deadlines for provisional tax invoices for cantonal and communal taxes	3) additional cantonal deadlines for submitting income and wealth tax	4) additional cantonal deadlines for provisional tax invoices for cantonal and communal taxes	5) additional information and deadlines for submitting inheritance tax returns	6) additional information and deadlines for submitting the tax return for gift tax
<b>ZH</b> until 30.09. <b>ZG</b> until 30.09. <b>NW</b> until 30.06. <b>GR</b> until 9 months after closing the deal (E.g. closing on 31.12.) <b>OW</b> until 31.07. <b>AG</b> until 31.07. <b>BE</b> until 15.09. <b>UR</b> until 31.12. <b>SZ</b> until 31.12. <b>SO</b> until 31.10. <b>SG</b> until 31.12.	<b>ZH</b> until 30.09. <b>ZG</b> until 31.03. (Conclusion 2nd Sem.) <b>NW</b> until 31.12. (Conclusion 1st Sem.) <b>NW</b> until 31.12. <b>GR</b> within 90 days (E.g. 23.08.) <b>OW</b> until 30.11. <b>AG</b> until 31.10.	<b>ZH</b> until 31.03., at the latest 30.09. <b>ZG</b> until 30.04., at the latest 31.12. <b>NW</b> until 31.03., at the latest 31.12. <b>GR</b> until 31.03. <b>OW</b> until 30.04., at the latest 31.12. <b>AG</b> until 31.03., at the latest 31.12. <b>BE</b> until 15.09., at the latest 15.11. <b>UR</b> until 31.10. <b>SZ</b> until 31.12. <b>SO</b> until 31.07. <b>SG</b> until 31.12.	<b>ZH</b> until 30.09. <b>ZG</b> until 31.12. <b>NW</b> until 31.12. <b>GR</b> until 31.03. (of the following year) <b>OW</b> until 30.11. <b>AG</b> until 31.10.	<b>ZH</b> Inheritance tax proceedings are initiated ex officio. Inventory procedure is initiated within 14 days of death. The heirs, executors or representatives of the heirs have 60 days to submit all the completed documents to the communal tax office (E.g. day of death 15.02.). <b>GR</b> 90 days after receipt of the tax form (Bsp. 31.01.). <b>OW</b> Abolished as of 01.01.2017. <b>ZG</b> 90 days after receipt of the tax form (Service ex officio by municipality).	<b>LU</b> Does not have a gift tax in principle. However, gifts and advance receipts made within 5 years before the death of a person are also subject to inheritance tax. <b>NW</b> Abolished as of 01.01.2017. <b>OW</b> Within 60 days of the execution of the donation (E.g. 25.03.). <b>ZG</b> Within 30 days after donation (on the initiative of the recipient).
				<b>AG</b> The tax is assessed by the cantonal tax authority. The assessment is prepared by the communal council. Taxpayers must report the accumulation of assets with the next income and wealth tax return at the latest. Taxpayers who do not have to submit a tax return in the canton must report the occurrence within 3 months. If an inventory of the estate is taken, these obligations do not apply.	<b>AG</b> The tax is assessed by the cantonal tax authority. The assessment is prepared by the communal council. Taxpayers must report the accumulation of assets with the next income and wealth tax return at the latest. Taxpayers who do not have to submit a tax return in the canton must report the occurrence within 3 months. If an inventory of the estate is taken, these obligations do not apply.
				<b>NW</b> Opening of the proceedings ex officio after taking inventory (within two weeks after the death of the taxpayer) by the competent inventory authority. If no official inventory is taken (if there are only minor assets), the heirs must complete the heir's inventory as a tax return and submit it to the assessment authority within 60 days of the deceased's death.	<b>NW</b> The gift must be reported to the assessment authority within 60 days of receipt, stating the object, value and family relationship to the donor.

# Tax Compliance Calendar

## Tax type

## Task

### Company / Organisations

#### Withholding tax (WT)

Declaration / notification of withholding tax	Preparation of appropriate form (see overview of withholding tax forms): 30 days after the dividend is distributed (if no dividend is distributed, the form must still be submitted under certain conditions)
Notification of changes in the capital contribution reserve upon distribution / offsetting	Preparation of appropriate form (see overview of withholding tax forms): 30 days after the dividend is distributed
Refund withholding tax	Submission of application no later than 3 years after the end of the calendar year in which the taxable dividend was distributed
Initial / renewal application for notification instead of payment of withholding tax (international)	Submission of cover letter for the FTA and the corresponding form 823 (see overview of withholding tax forms): 30 days after the time of the distribution of the dividend, validity in principle 3 years. Any change in participation must be notified

#### Stamp duties

Transfer stamp tax	Submission of form 9 incl. calculation: 30 days after end of quarter A), annually with appropriate approval
Report capital contribution reserve in case of increase / stock	Submission of appropriate form (see overview of withholding tax forms): 30 days after approval of the annual accounts (E.g. approval of the annual accounts: 30.04.)
Issuance stamp duty for supplementary contributions	Submission of form 4 incl. calculation: 30 days after the grant (E.g. 30.04.)
Issuance stamp duty when establishing or increasing participation rights	Submission of form 3 incl. calculation: 30 days after the end of the quarter in which the entry in the capital contribution register is made
Issuance stamp duty when establishing or increasing cooperative shares	Submission of form 7 incl. calculation: 30 days after closing the deal (E.g. 31.12.)
Issuance stamp duty when establishing or increasing participation rights within a capital band	Submission of form 3 incl. calculation: 30 days after the end of the quarter in which the capital band is established
Issuance stamp duty when establishing or increasing participation certificates	Submission of form 7 incl. calculation: 30 days after the increase (E.g. 30.04.)

#### Profit- and capital tax

Tax provision for profit and capital tax purposes	Calculation of current tax liabilities and any adjustments from the previous year (within 6 months after the end of the financial year)
Submission of the tax return	Preparation of the tax return for profit and capital tax purposes as well as the necessary enclosures: Deadlines and supplements vary from canton to canton (E.g. LU: until 31.08., ZH until 30.09.) <sup>1)</sup>
Prov. tax invoices cantonal and communal taxes	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments: (E.g. Canton LU: payable until 31.12., ZH general due date 30.09.) <sup>2)</sup>
Prov. tax invoices direct federal tax	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments
Final tax invoices / assessment, cantonal and municipal tax and direct federal tax	Review of the final tax invoice / Assessment and submission of any objection (30-day period begins the day after the receipt of the tax invoice / assessment) (E.g. Date of receipt of assessment: 15.07.)

#### Value added tax (VAT)

Effective reporting method	Preparation of the VAT return and payment of any tax debt (within 60 days of the end of the quarter)
Net tax rate method	Preparation of the VAT return and payment of any tax debt
Flat tax rate method	Preparation of the VAT return and payment of any tax debt

"reporting procedure": form No. 764 on reporting under Article 38 Act

Turnover and input tax reconciliation Period N-1

Preparation of Form 764 and declaration of the transfer value in items 200 and 225 of the transferor's tax return at the latest when submitting the VAT return in whose quarter the transfer was made.  
Submission of the correction VAT return for differences within 240 days after the end of the financial year (E.g. end of financial year: 31. December; filing until end of August period N)

### Private individuals

#### Income- and wealth taxes

Application for provisional withholding tax for private persons with high dividends	Submission of the provisional register of securities of the tax return Deadlines vary from canton to canton (E.g. canton LU: at the latest: 31.01.)
Submission of the tax return	Preparation of the tax return - deadlines vary from canton to canton (E.g. canton LU, ZH: until 31.03., at the latest: 31.08.)
Prov. tax invoices cantonal and communal taxes	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments: Deadlines vary from canton to canton (E.g. Canton LU: payable until 31.12., ZH general due date 30.09.) <sup>2)</sup>
Prov. tax invoices direct federal tax	Review of the provisional tax invoice and notification to the tax authorities in case of any adjustments
Final tax invoices / assessment, cantonal and communal tax and direct federal tax	Review of the final tax invoice / Assessment and submission of any objection (30-day period begins the day after the receipt of the tax invoice / assessment) (E.g. Date of receipt of assessment: 15.07.)

#### Source tax (on wages)

Retroactive ordinary tax assessment Application for assessment under the ordinary procedure: by 31.03. of the following year

#### Inheritance tax

Submission of the tax return Usually inheritance tax proceedings are initiated ex officio <sup>3)</sup>

#### Gift tax

Submission of the tax return for gift tax Usually declaration after execution of the gift - differs from canton to canton (E.g. canton ZH: within 3 months)

### Special taxes

#### Real estate capital gains tax

Monistic canton (BE, BL, BS, JU, NW, SZ, TI, UR, ZH)*	Usually 30 days after change of ownership / delivery of the tax forms (E.g. 30.06.) (E.g. canton ZH: 30 days after change of ownership [E.g. 30.06.]])
Dualistic canton (AG, AI, AR, FR, GE, GL, GR, LU, NE, OW, SG, SH, SO, VD, VS, ZG, special regulation TG)*	Real estate from business assets: Are taken into account within the scope of the declaration of income or capital gains Real estate held as privat assets: Declaration of real estate gains tax usually 30 days after delivery of the tax forms Usually 30 days after change of ownership (E.g. 30.06.)

Declaration of deferral of real estate gains

#### Property transfer tax

No property transfer tax: ZH, ZG, UR, SZ, GL, SH Usually initiated officially after the change of ownership

#### 1) additional cantonal deadlines for submitting tax returns for profit and capital tax

ZH until 30.09.  
ZG until 30.09.  
NW until 30.06.  
GR until 9 months after closing the deal (E.g. closing on 31.12.)  
OW until 31.07.  
AG until 31.07.  
BE until 15.09.  
UR until 31.12.  
SZ until 31.12.  
SO until 31.10.  
SG until 31.12.

#### 2) additional cantonal deadlines for provisional tax invoices for cantonal and communal taxes

ZH until 30.09.  
ZG until 31.03. (Conclusion 2nd Sem.), until 30.09. (Conclusion 1st Sem.)  
NW until 31.12.  
GR within 90 days (E.g. 23.08.)  
OW until 30.11.  
AG until 31.10.

#### 3) additional cantonal deadlines for submitting income and wealth tax

ZH until 31.03., at the latest 30.09.  
ZG until 30.04., at the latest 31.12.  
NW until 31.03., at the latest 31.12.  
GR until 31.03., (30.09. for limited taxpayers)  
OW until 30.04., at the latest 31.12.  
AG until 31.03., at the latest 31.12.  
BE until 15.09., at the latest 15.11.  
UR until 31.10.  
SZ until 31.12.  
SO until 31.07.  
SG until 31.12.

#### 4) additional cantonal deadlines for provisional tax invoices for cantonal and communal taxes

ZH until 30.09.  
ZG until 31.12.  
NW until 31.12.  
GR until 31.03. (of the following year)  
OW until 30.11.  
AG until 31.10.

	January 1-15   16.-31.	February 1-15   16.-28/29.	March 1-15   16.-31.	April 1-15   16.-30.	May 1-15   16.-31.
due (E.g. dividend due date: 30.09)					
due (E.g. dividend due date: 30.09)					
benefit became due (other deadlines for partial refunds)					
tax forms): The approval of the FTA must in principle be available at must be reported to the ESTV					
val B)	.....>until 30.01 (A & B)			.....>until 30.04.A)	
annual accounts					.....>until 30.05.
commercial register was made	.....>until 30.01.			.....>until 30.04.	.....>until 30.05.
nds	.....>until 30.01.			.....>until 30.04.	.....>until 30.05.
the end of the financial year/calendar year)	.....>until 30.01.			.....>until 30.04.	.....>until 30.05.
Deadlines vary from canton to canton					
day after receipt of the assessment,			.....>until 31.03.		
	Settlement Q4 N-1			Settlement Q1	
	Settlement 2. semester N-1			N/A	
	Settlement Q4 N-1			Settlement Q1	
VAT return. Form 764 (incl. any enclosures) must be sent to the FTA		.....>until 28/29.02		.....>until 31.05	
year (not calendar year)					
	.....>until 31.01.				
the latest: 31.12.) <sup>3)</sup>			.....>until 31.03.		
day after receipt of the assessment,			.....>until 31.03.		
			.....>until 31.03.		
month [E.g. 25.03.] <sup>6)</sup>					
r profit tax					
tax forms. (E.g. 30.06.)					

5) additional information and deadlines for submitting inheritance tax returns

**ZH** Inheritance tax proceedings are initiated ex officio. Inventory procedure is initiated within 14 days of death. The heirs, executors or representatives of the heirs have 60 days to submit all the completed documents to the communal tax office (E.g. day of death 15.02.), 90 days after receipt of the tax form (Bsp. 31.01.).

**GR** Abolished as of 01.01.2017.

**OW** Abolished as of 01.01.2017.

**ZG** 90 days after receipt of the tax form (Service ex officio by municipality).

**AG** The tax is assessed by the cantonal tax authority. The assessment is prepared by the communal council. Taxpayers must report the accumulation of assets with the next income and wealth tax return at the latest. Taxpayers who do not have to submit a tax return in the canton must report the occurrence within 3 months. If an inventory of the estate is taken, these obligations do not apply.

**NW** Opening of the proceedings ex officio after taking inventory (within two weeks after the death of the taxpayer) by the competent inventory authority. If no official inventory is taken (if there are only minor assets), the heirs must complete the heir's inventory as a tax return and submit it to the assessment authority within 60 days of the deceased's death.

6) additional information and deadlines for submitting the tax return for gift tax

**LU** Does not have a gift tax in principle. However, gifts and advance receipts made within 5 years before the death of a person are also subject to inheritance tax.

**OW** Abolished as of 01.01.2017.

**NW** Within 60 days of the execution of the donation (E.g. 25.03.).

**ZG** Within 30 days after donation (on the initiative of the recipient).

June 1-15   16-30.	July 1-15   16-31.	August 1-15   16-31.	September 1-15   16-30.	October 1-15   16-31.	November 1-15   16-30.	December 1-15   16-31.
				.....>until 30.10.		
				.....>until 30.10.		
	.....>until 30.07.A)			.....>until 30.10.A)		
	.....>until 30.07.			.....>until 30.10.		
	.....>until 30.07.			.....>until 30.10.		
.....>						
		.....>until 31.08.				
						.....>until 31.12.
	.....>	.....>until 14.08.				
	Settlement Q2			Settlement Q3		
	Settlement 1st semester			N/A		
	Settlement Q2			Settlement Q3		
		.....>until 31.08.		.....>until 30.11.		
		.....>until 30.08				
						.....>until 31.12.
						.....>until 31.12.
		.....>until 14.08.				
.....>until 25.06.						
	.....>until 30.07.					
	.....>until 30.07.					
	.....>until 30.07.					
	.....>until 30.07.					

\* This list is non-exhaustive and only includes the most common aperiodic declarations.

**AG** The tax is assessed by the cantonal tax authority. The assessment is prepared by the communal council. Taxpayers must report the accumulation of assets with the next income and wealth tax return at the latest. Taxpayers who do not have to submit a tax return in the canton must report the occurrence within 3 months. If an inventory of the estate is taken, these obligations do not apply.

**NW** The gift must be reported to the assessment authority within 60 days of receipt, stating the object, value and family relationship to the donor.

