



The information sheet is intended for large, multinational corporate groups that are subject to Swiss minimum tax. It contains information on the introduction of the OMTax IT solution, which will be used to collect Swiss and international top-up tax.

## OECD/G20 minimum tax rate

The basis for the minimum taxation of large corporate groups was established by the referendum held on 18 June 2023.

Only large, multinational corporate groups with annual revenues of at least 750 million euros are subject to the new minimum tax. Around 99 percent of companies in Switzerland are not therefore directly affected by the reform and will continue to be taxed as previously.

Ensuring global minimum taxation and drawing up and transmitting the GloBE Information Return (GIR) are different processes, which are independent of each other.

It is planned that the first international exchange of the GIR in relation to tax period 2024 will occur by 31 December 2026. Therefore, parent companies of groups domiciled in Switzerland will have to file a GIR with the Federal Tax Administration (FTA) by no later than 30 June 2026. As international requirements, concerning in particular the XML format, exchange deadlines and data security, are very similar to those applicable to country-by-country reporting (CbCR), the FTA is planning to model the implementation of the GIR on the CbCR model.

## Minimum Taxation Ordinance

The Ordinance on the Minimum Taxation of Large Corporate Groups (MindStV) of 22 December 2023 came into force on 1 January 2024.

As regards the Swiss top-up tax (QDMTT), the MindStV will first apply for the first time to financial years starting on or after 1 January 2024.

The international top-up tax according to the Income Inclusion Rule (IIR) will be introduced on 1 January 2025 for the first time in relation to the 2025 tax period. The Federal Council has decided not to introduce the international top-up tax according to the Under-Taxed Profits Rule (UTPR) for the time being.

The top-up tax is a federal tax, which is collected by the cantons under the supervision of the FTA. Acting on behalf of the 26 cantonal tax authorities, the Swiss Tax Conference (SSK) will operate a central information system known as OMTax for declaring and assessing top-up tax. The legal basis for the operation of a common IT solution is set out in Articles 17, 18 and 19 MindStV.

The MindStV will be applicable for a limited period of time. An Act will be enacted in due course in the ordinary manner.

## IT solution

With OMTax, a common web-based IT solution of the cantons for collecting top-up tax has been developed. The application covers the procedural steps applicable to registering in order to establish liability to tax as well as declaring and assessing top-up tax. OMTax does not deal with the issue of tax demands and the collection of top-up tax as well as the settlement of that tax between the cantons and the Federal Administration; these aspects will be dealt with by the cantons using their own systems.

The OMTax application is integrated into the Federal Administration's ePortal.

Data retention, data sovereignty and data security are core elements that have been taken into account in the development of OMTax.

The quality assurance process involved 16 corporate groups, which were chosen in conjunction with the trade associations SwissHoldings, Economiesuisse, SwissBanking and EXPERTsuisse, and which were used to test various case scenarios. In addition, 4 consultancy companies representing corporate groups also took part in the test phase.

## Rollout

As of 1 January 2025 OMTax will become operational for the collection of QDMTT. Business entities from large corporate groups that are liable to tax may register for OMTax in the Federal Administration's ePortal and file the top-up tax return for QDMTT. The form for declaring IIR, which will start to be levied one year later than QDMTT, will be available in OMTax from 1 January 2026.

## Registration

The procedure for registering in order to establish liability to tax are as follows:

The OMTax application can be accessed via the Federal Administration's ePortal at: [www.omtax.admin.ch](http://www.omtax.admin.ch). The person authorised by a large corporate group for the business entity liable to top-up tax registers in the ePortal and signs in to the OMTax application. Proof of identification in the ePortal occurs via two-factor authentication.

The tax administration of the canton in which the business entity liable to tax has its registered office is informed concerning the receipt of a registration by an outstanding entry in OMTax. The administration notified examines the registration and its own competence. According to Article 5 MindStV, the competent canton is the canton in which the highest domestic business entity has its registered office, or the financially most significant business entity if no business entity in Switzerland is liable to tax according to the IIR or if more than one business entity in Switzerland is liable to tax according to the IIR.

If registration has occurred in the correct canton, the administration sends the letter generated by OMTax along with the activation code to the address of the registered office of the business entity liable to tax. The taxable business entity logs in to the ePortal again and enters the activation code. In doing so it completes the registration and can file its own declaration in OMTax. This process can also be completed by an authorised representative instead of the business entity liable to top-up tax. It is also possible, for instance, for one and the same advisor to register multiple business entities liable to tax.

## Declaration

The obligation to register for and declare the tax applies to large, multinational corporate groups irrespective of any information provided to companies by the canton. Business entities that are liable to top-up tax must register in OMTax by 1 January 2025 and file a tax return with the cantonal administration competent for top-up tax within 18 months of the end of the first financial year, and during the

second year within 15 months of the end of the financial year.

The business entity liable to tax may upload the top-up tax return via the designated dialogue within the OMTax application and file it electronically along with the necessary enclosures. The return can be exported as an Excel file or as a PDF file. The key figures are also automatically available during the following year. These measures make it easier to file the return.

## Data upload

It is planned to facilitate the process for corporate groups when drawing up the top-up tax return and to support the uploading of data within OMTax. The following procedure has been established for the provision of a data upload facility:

since corporate groups will also have to prepare data for the GIR, it is important to clarify whether any synergies can be exploited when uploading data to OMTax and GIR respectively. Subsequent action should be taken in a coordinated manner. The GIR will be rolled out under a separate project, for which the FTA is responsible. Since the GIR application must be provided in 2026 for the 2024 tax period, the respective project work at the FTA has only just started.

The OMTax application operating organisation will therefore liaise with the FTA with a view to identifying synergies in terms of data upload between OMTax and GIR. This process will need to analyse any data that are being requested on a redundant basis. The analysis is set to be carried out alongside the FTA project in the first half of 2025. Based on the results, it should then be established on what scale data can be uploaded within OMTax.

The functionality allowing for any data upload should be rolled out during the course of 2025.

## Assessment and collection

The competent canton examines the return and the automatically calculated top-up tax, sets the shares of the cantons involved and the Federal Administration and issues the assessment.

Upon completion of the assessment, a tax demand for the top-up tax is issued by the competent canton. This canton also deals with the settlement of the top-up tax among the cantons involved and the Federal Administration based on the tax factors assessed.

## Information and training documents

The cantonal authorities are competent to provide any specialist information and answer questions

concerning the application and the collection of top-up tax. Answers to some technical questions relating to the OMTax application are available in a list of FAQs on the homepage [www.omtax.ch](http://www.omtax.ch). Training documentation on how to use the OMTax application is also published there. Version references for the OMTax application along with announcements concerning maintenance windows are also provided.

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