

Consultation on the extension of the loss offset period

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The parliament wants to extend the loss offset period in the Federal Income Tax Act (DBG) and in the Tax Harmonisation Act (StHG) from seven to 10 years. The primary aim of the consultation is to improve the recovery of companies affected by Covid, but it should also benefit all companies. In general, start-up companies will also benefit from an extension of the loss offset period, as experience shows that they need a longer build-up phase before they can generate profits. The change will apply to losses from 2020 onwards.

On June 28, 2023, the Federal Council (Bundesrat) opened a consultation period for the changes to be made, which will last until October 19, 2023. After the consultation, the draft law will be finalized and submitted to the Parliament. If the draft law is approved by the Parliament, it will be published in the Federal Gazette. The Swiss voters then have the opportunity to initiate a referendum against the planned changes to the law.

<https://www.admin.ch/gov/de/start/dokumentation/medienmitteilungen.msg-id-96133.html>