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# Application guidelines

## for granting tax relief within the scope of the Federal Law on Regional Policy

Status as of 3 December 2012

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## 1 Introduction

The Federal Law on Regional Policy (Bundesgesetz über Regionalpolitik – BNRP) aims to increase the competitive position and value creation of individual regions and therefore help creating and saving jobs in the regions, maintaining a decentralised population and reduce regional disparities (Art. 1 of the BNRP). Pursuant to the Law passed by the Federal Department of Economic Affairs, Education and Research on the determination of the area of application of tax relief, companies that provide jobs and strengthen the economy in 30 regions with around 10% of the Swiss population may apply for tax relief as from 1 January 2008.

The BNRP of 1 January 2008 replaces the Federal Law of 6 October 1995 in favour of economic regeneration areas (Bonny federal government resolution; AS 1996 1918, 2001 1911, 2006 2197 appendix no. 144 4301). This abolished guarantees, interest cost contributions and corporate financing aids as financial instruments. The tax relief was included in the Federal Law on Regional Policy.

The guarantees formerly issued by the EAER will still be regulated by the provisions applicable at the time the decision was made, in other words prior to 1 January 2008. It is therefore still possible to change the provision of a guarantee in accordance with the legal basis applicable until 31 December 2007.

## 2 Legal basis

- Federal Law of 6 October 2006 on Regional Policy (BNRP, [SR 901.0](#))
- Federal Council Ordinance of 28 November 2007 on Granting Tax Relief within the Scope of the Regional Policy (Federal Council Ordinance [SR 901.022](#)).
- Federal Department of Economic Affairs, Education and Research (EAER) Ordinance of 28 November 2007 on Determining the Areas of Application for Tax Relief (VO EAER, [SR 901.022.1](#))
- Federal Law of 14 December 1990 on the Harmonisation of the Direct Taxes of the Cantons and Communes (StHG, [SR 642.14](#))

## 3 Purpose of the application guideline

The purpose of this document is to explain the key provisions of the Federal Council Ordinance and to provide cantons and companies with additional information on the correct application of the Ordinance.

These application guidelines replace all previous versions.



## 4 Terminology

### 4.1 Supported industries

Art. 12 BNRP To define those companies entitled to receive tax relief within the scope of the BNRP, SECO uses the general systematic of the various industries (NOGA). The codes determined by SECO are listed in the appendix (see section 9.1).

### 4.2 Production-related service providers

Art. 4 Para. 1 The term “production-related service provider” cannot be interpreted with the NOGA codes alone. To be considered as “production-related”, a company operating in one of the NOGA areas listed in the appendix (see section 9.1) also has to have a direct link to the operations of business facilities headquartered in Switzerland or abroad<sup>1</sup>.

### 4.3 Independent business facilities

Business facilities are “all business premises at which a company carries out all or part of its business activities. Business facilities are, in particular, branches or production plants (e.g. workshops) that stay operational for at least 12 months.”<sup>2</sup>

### 4.4 High degree of innovation

Art. 4 Para. 1 Innovation is the term used for an improvement to technological products and production as well as economic process improvement that lead to a competitive advantage.

### 4.5 Large value creation

Art. 4 Para. 1 Value creation is the increased value of goods resulting from the production process and the provision of services. In the total gross domestic product, this value is the difference of total production value and advance performance<sup>3</sup>.

### 4.6 Start-ups

Art. 23 Para. 3 StHG SECO bases the interpretation of the term “start-up” on the works of the Swiss tax conference<sup>4</sup>. These class as start-ups all companies that become taxable for the first time in a canton as well as newly opened branches

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<sup>1</sup> This condition implies the creation of jobs that are linked directly or indirectly to production, e.g. software development activities, “supply chain management”, intellectual property, R&D, purchase management, production and sales, etc.

<sup>2</sup> Art. 4 Para. 2 and Art. 51 Para. 2 of the Federal Law on Direct Federal Taxes ([SR 642.11](#))

<sup>3</sup> [Definition](#) of the Swiss Federal Statistical Office (SFSO).

<sup>4</sup> Report “Harmonisation of Corporate Tax Law”, part X Para. B, Swiss Tax Conference / Tax Harmonisation Commission, 1995 Muri, Bern.



and business facilities (see section 4.3) of existing companies in other regions or restructuring measures of a company that are effectively the same as a start-up.

#### 4.7 Material changes in operating activities

Art. 23 Para. 3  
StHG

The cantons can use legislation to implement tax relief for start-ups that serve the economic interests of the canton for the year of foundation and nine years thereafter. Material changes in operating activities may be given the same status as a start-up.

The report by the Swiss Tax Conference<sup>5</sup> describes material changes in operating activities as follows:

*“A material change in operating activities may be given the same status as a start-up (Art. 5 and Art. 23 Para. 3 StHG, last sentence respectively).”*

*The Federal Council’s original harmonisation paper did not include this last sentence. With regard to Art. 6 (now Art. 5), the message of the Federal Council stated that this provision would constitute an extension insofar as that it did not just apply to industrial companies but to all companies. Supporting existing companies, however, would not be the purpose of this provision (BB11983 III, S. 88 and 110).*

*Art. 6 was amended as follows on account of the application by the Swiss Council of States:*

*“Material changes in operating activities may be classed the same as a start-up.”*

*Mr. Binder, who announced the report, justified the application on the grounds that tax relief should also be granted to existing companies that are going through an actual restructuring process (Stenographic Bulletin of 18 March 1986, p. 131). This amendment was neither opposed by the Council of States nor by the National Council.*

*This raises the question of which conditions must be met by an existing company to be granted tax relief by a canton. In the following sections, the term “material changes in operating activities” is replaced with the term “restructuring” without this being intended as a material amendment. The following conditions must be met:*

- *The restructuring must lead to a technological and innovative advancement. The restructuring of a parent into a holding company or the change of a production into a pure trading company are examples of such material changes in operating activities.*
- *The restructuring must trigger major investments (in relation to the size of the company). This provision may therefore – in contrast to start-ups – only relate to companies with a strong capital base.*

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5 Report “Harmonisation of Corporate Tax Law”, part X Para. C, Swiss Tax Conference, Tax Harmonisation Commission, 1995 Muri, Bern.



- *The restructuring must serve the economic purposes of the canton. It must therefore create jobs or secure existing jobs. In exceptional circumstances, even restructurings that result in job losses (e.g. structural adjustments to the global market) may be eligible for tax relief.*
- *It must be ensured that companies already headquartered in the canton and paying full taxes are not “disadvantaged”, i.e. their competition must not be increased by granting tax relief to others. However, the canton may appropriately consider regional political interests in a balanced economic development of the entire canton when making a decision.”*

#### 4.8 Starting up operating activities

Starting up “operating activities” is equal in meaning to generating first revenues.

Revenues must be recognised in accordance with the accepted accounting principles pursuant to the Swiss Code of Obligations.

#### 4.9 Creating new and/or saving existing jobs

Art. 4 Para. 2+3 Jobs are measured as full-time equivalents (FTE) and are defined by a temporary or permanent employment contract concluded in accordance with Swiss law between the company stated in the agreement and the employee. The employment contract defines the place of work, percentage and period of employment. Cross-border commuters and foreign employees with Swiss work permits fulfilling these criteria are therefore included. In exceptional circumstances and for company reasons, even an employment contract concluded pursuant to Swiss law between a Swiss group company and the employee is acceptable.

Personnel leasing pursuant to Art. 27 of the Ordinance on Employment Services and the Hiring of Services<sup>6</sup> is excluded.

Apprenticeships are counted as ordinary employment contracts.

#### 4.10 Investments

Art. 4 Para. 3b Investments are:

- Items of property, plant and equipment that may be recognised pursuant to IFRS and Swiss GAAP FER, namely FER 18 or IAS 16<sup>7</sup>.

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<sup>6</sup> Arbeitsvermittlungsverordnung AVV ([SR 823.111](#))

<sup>7</sup> Examples of investments pursuant to FER 18: Land and buildings, plants, furnishings, etc.



- Intangible assets pursuant to the reporting standards FER 10 or IAS 38<sup>6</sup>.

#### 4.11 Amount of tax relief

Art. 5 The amount of relief on direct federal tax is stated in percent. This figure may not exceed the percentage of tax relief granted by the canton. Should the relief on direct federal tax applied for by the canton be lower than the figure granted by the canton, the relief on federal tax usually comes to the maximum amount applied for.

#### 4.12 Duration of tax relief

Art. 5 Tax relief may be granted for a maximum period of 10 calendar years. The duration of tax relief granted by the canton may also not be exceeded. However, the tax relief period does not have to be identical to that of the canton.

#### 4.13 Profits recognised in the annual report

In the annual report (see section 7.3), net profits are appropriated in accordance with the purpose defined in the business plan. This figure usually pertains to net profit before taxes (EBT).

#### 4.14 Business plan

Art. 7 The business plan is a written document describing the plans of an enterprise providing complete and clear information on its targets and planned strategy. It should depict the different phases of implementation.

The business plan includes:

- an executive summary (a one-page statement on the enterprise)
- a plan balance sheet and income statement for the coming years (minimum five years)
- information on the target investment volume
- an annual statement of planned job creation (minimum five years)

### 5 Start and duration of tax relief

#### 5.1 General definitions

The start, duration and end of tax relief are specified in the EAER Ordinance. The duration is stated in calendar years.

#### 5.2 Duration of the tax relief

Art. 23 Para. 3 StHG Pursuant to Art. 23 Para. 3 StHG, tax relief may be granted for the year of foundation and the nine subsequent years.

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6 Examples of investments pursuant to FER 10: patents, IR programs, development costs, etc.



### 5.3 Determining the year of foundation

For decisions issued after 1 January 2012, the year of foundation is set as the first calendar year. This also applies in the case of business transactions during the year.

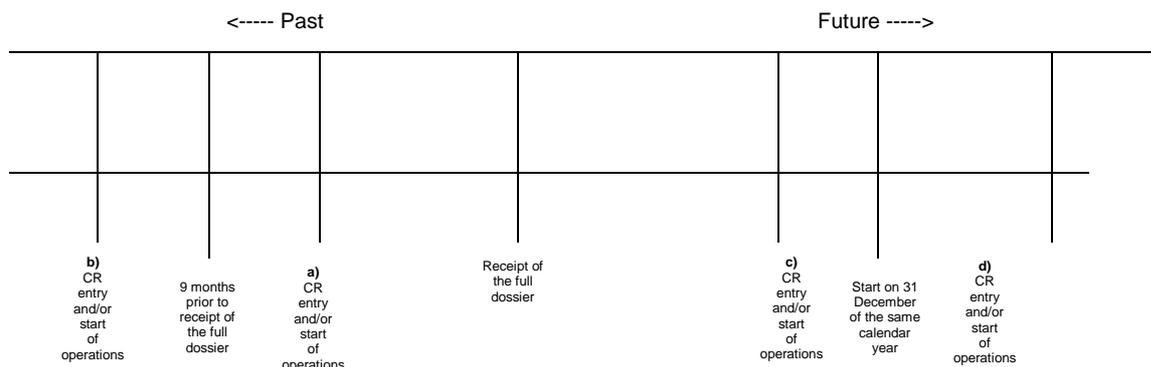
For decisions issued before 31 December 2011, the policy of the cantons applies regarding the interpretation of the year of foundation (except the EAER Ordinance explicitly states otherwise).

### 5.4 Determining the start of tax relief

As a general rule, tax relief for new legal entities starts on the day they are entered in the commercial register of the canton, subject to the regulation below.

For existing companies and such that are not entered in the commercial register, the commercial register entry (foundation) constitutes the same day on which operations are started.

Exclusively for existing companies or such that are not entered in the commercial register, tax relief starts on the date business activities commence, except in the cases b) and d) stated below.



In the cases below, the start of tax relief is determined as follows:

- Case a)  
*The company was founded no later than nine months before receiving the full dossier. Tax relief starts with entry in the commercial register of the canton.*
- Case b)  
*The company was founded before the nine-month limit (see chart). The application is declined as tax relief is not granted retrospectively.*
- Case c)  
*The company is founded in the same calendar year but after the full dossier has been submitted. Tax relief starts with entry in the commercial register of the canton but no later than 31 December of the same calendar year.*



- Case d)  
*The company is founded in the calendar year following the submission of the full dossier.* In justified cases, the start of tax relief may be deferred by no more than two years due to subsequent foundation and/or start of operations without taking into account the calendar year in which the full dossier was submitted. The justification and detailed timetable must be included in the full dossier.

## 6 Guidelines regarding the execution of the Ordinance by the Federal Council

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It should be pointed out that all companies are generally entitled to submit an application for federal tax relief. Although the principle of equal opportunities is applied in this context, the applicant may not enforce a legal right to obtain tax relief.

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### 6.1 Company application

Art. 7

Companies or their representatives have to apply for federal tax relief to the canton in which the project will be implemented. All applications must contain a business plan.

The applicant shall select a timetable that allows for the full dossier to be submitted by the canton to SECO no later than nine months after the company's entry in the commercial register of the canton or after the start of new operating activities, otherwise the application will be declined. It is recommended for this reason to submit the dossier to the canton prior to the entry in the commercial register of the canton and/or prior to starting up operations of companies that are not entered in the commercial register.

The obligation to provide an assessment of the business plan by a bank or independent expert with the application (Art. 7 Federal Council Ordinance) is outdated and therefore no longer applies.

### 6.2 Canton application

Art. 8

Pursuant to Art. 7 and 8 of the Federal Council Ordinance, the canton must submit a full dossier on the enterprise to SECO. This must include as a minimum:

- a business plan (see definition in section 4.14);
- a resolution by the governing council of the responsible canton;
- an estimate of the expected tax savings for the entire tax relief period but at least for the first five years.

Art. 8 Para. 2a

SECO may request additional information for assessing the dossier. The canton must also confirm that its decision conforms with Art. 23 Para. 3 StHG<sup>9</sup>, particularly if major changes are made to operating activities.



Art. 4 Para.5 In its decision, the canton must provide for the repayment of wrongfully used tax relief issued by the canton and/or commune ("claw-back clause"). This requirement complies with the intention of parliament to fight misuse of tax relief<sup>10</sup>.

The applicant shall select a timetable that allows for the full dossier to be submitted by the canton to SECO no later than nine months after the company's entry in the commercial register of the canton or after the start of new operating activities.

### 6.3 Treatment of the dossier by the federal government

The application of the canton will be processed within three months after receipt of the full dossier. SECO will inform the canton on further action to be taken if processing should exceed this period.

### 6.4 Requirements for obtaining tax relief from the federal government

#### 6.4.1 Nature of a qualifying company project

Art. 23 Para. 3 StHG Pursuant to Art. 23 Para. 3 StHG, the cantons may provide for tax relief in their legislation for start-ups that serve the economic purpose of the canton for the year of foundation and nine years thereafter.

Art. 12 Para. 2a BNRP Pursuant to Art. 12 Para. 2 a BNRP, EAER may grant tax relief to start-ups as well as companies that restructure existing jobs. Tax relief will not be granted to streamlining projects that result in a loss of jobs at the company premises applying for support.

#### 6.4.2 Areas of application

Art. 3 Pursuant to Art. 12 Para. 3 BNRP, the Federal Council "determines areas in which companies may benefit from tax relief on the basis of the information provided by the cantons." Art. 3 of the Federal Council Ordinance delegates this competence to EAER.

Only projects planned within the application parameters (see EAER Ordinance) may be supported. The important criteria is the project location, not the location of the legal entity (company or headquarters).

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<sup>9</sup> Art. 23 Para. 3 StHG (SR 642.14): "The cantons may in their legislation provide for tax relief for start-ups that serve the economic purpose of the canton for the year of foundation and the subsequent nine years. Material changes in operating activities may be classed the same as a start-up."

<sup>10</sup> Art. 12 Para. 2 c of the Federal Law on Regional Policy.



### 6.4.3 Qualifying companies

Art. 12 Para. 2 Only industrial companies and product-related service providers  
BNRP may benefit from federal tax relief  
(Art. 4 of the Federal Council Ordinance). EAER reserves the right to refuse support to a company, particularly if:

- it operates in an industry already supported by the federal government within the scope of its industrial policies (reported by the canton), or
- its plans conflict with other federal objectives.

### 6.4.4 Special regional economic importance

Art. 4 Para. 3 The criteria of special regional economic importance that an enterprise has to meet to receive tax relief are stipulated in Art. 4 Para. 2 and 3 of the Federal Council Ordinance. The criteria listed in Art. 4 Para. 3 are not cumulative.

#### 6.4.4.1 Jobs

Art. 4 Para. 2+3 The definition of jobs pursuant to section 4.9 applies for future and existing tax relief rulings pursuant to former law.

To assess created/preserved jobs, the company in receipt of tax relief must upon request provide copies of the employment contracts to the canton for possible transfer to SECO (see also section 7.2).

#### 6.4.4.2 Planned investments

Art. 4 Para. 3b The extent of the planned investments is assessed on the basis of the criteria "realised investments per job" in relation to the estimated tax savings.

#### 6.4.4.3 Cooperation with research institutes

Art. 4 Para. 3d Any cooperation with research institutes and educational facilities must be directly related to the enterprise. Research agreements with colleges and universities or participation in regional finance funds for supporting projects in the areas of development and applied research may be listed in this respect.

## 6.5 Additional requirements for production-related service providers

Art. 4 Para. 4 Pursuant to Art. 4 Para. 4 of the Federal Council Ordinance, applications from production-related service providers may only be considered if they will create at least 20 new jobs. Tax relief for production-related service providers generally amounts to a maximum of 50%<sup>11</sup>. Exceptions are possible if an enterprise is of particular importance to the regional economy. This importance is measured with the help of the criteria stated in Art. 4 Para. 2 and 3 of the Federal Council Ordinance. If the canton does not justify a special regional importance in its application to SECO, the enterprise is deemed not to be of any special importance to the region



## 6.6 General requirements and conditions of the Ordinances

The duration of tax relief is usually divided into two periods in the decisions. The extension of tax relief beyond the first period depends on compliance with obligations and conditions such as the creation of jobs and/or investments. If the obligations and conditions are met and an extension is granted, the number of jobs stipulated in the decision must be maintained over the entire second period if this is stated in the decision.

Art. 4 Para. 5 The decisions also include a general clause providing for intervention in the case of misuse. Such may be worded as follows:

*"If during the duration of tax relief granted plus half of this duration, the applicant:*

- is closed or liquidated wholly or in part, or*
- moves its headquarters to another canton or abroad, or*
- falls below or does not create the number of jobs stipulated in the decision,*

*EAER may order the retrospective rescission of tax relief wholly or in part. In such case, the federal government shall coordinate its procedures as much as possible with the canton.*

*EAER may rescind direct federal tax relief, even if the canton has not made any corresponding decision."*

## 6.7 Restrictions (pursuant to Section 6 of the Federal Council Ordinance<sup>12</sup>)

Art. 6 So as not to impair the economic and strategic activities of a company, tax relief is only granted for the new (net) jobs at the new location. The company does not receive any support for jobs moved to different cantons and/or these jobs are not counted when assessing the dossier.

*Example of a start-up: A company plans to create a new company/business facilities in an area of application. The target is to create 500 new jobs, of which 400 will be moved from an existing unit in another canton to the area of application. The application is successful as the enterprise will create 100 new jobs and is assessed on the basis of 100 new jobs*

*Example of restructuring: If existing jobs are restructured, jobs moved within one canton may be considered when assessing the dossier but jobs moved to another canton may not.*

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<sup>11</sup> The maximum percentage of tax relief applies per year and is not an average spread across the entire duration of tax relief. Tax relief of 50% in a period of 10 years, for example, may not be substituted by relief of 30% over five years and 70% over five years, nor by 100% relief over five years.

<sup>12</sup> (Art. 6 of the Federal Council Ordinance). "No tax relief shall be given if jobs are moved from one canton to another."



## 7 Reporting and controlling

### Art. 10 Para. 1 7.1 Responsibilities

SECO is responsible for monitoring the tax relief granted. Pursuant to Art. 10 Para. 1 of the Federal Council Ordinance, "SECO monitors compliance with the obligations and conditions pursuant to Art. 4 (conditions for granting federal tax relief), Art. 8 (canton application; full dossier, including decision made by the canton; estimated tax savings), and Art. 9 (decision of the EAER)". Within SECO, this function is carried out by the SME Policy of the Directorate for Promotion Activities.

Art. 10 Para. 1 Pursuant to Art. 10 Para. 1 of the Federal Council Ordinance, the canton checks that "the conditions for granting tax relief in accordance with Art. 4 are complied with, namely that tax relief is not wrongfully applied for".

The canton determines the office that shall be responsible for the application, extension, and monitoring of its execution within the canton. If no statement is made to the contrary by the canton or SECO, the economics departments of the cantons shall be responsible.

### 7.2 Duty to supply information by a company in receipt of tax relief

Art. 10 Para. 3 Each year, the company in receipt of tax relief must provide the data on the development of jobs, investments carried out, as well as all other required data and documents for assessing compliance with the conditions and obligations of the tax relief granted (e.g. employment contracts upon request).

In addition, the company must immediately inform the canton about any relevant deviations from the original project, which in turn must transfer such information to SECO no later than one month after receipt. Within the scope of monitoring wrongfully claimed tax relief (Art. 4 Para. 5 and Art. 10 Para. 1 of the Federal Council Ordinance), this information must also be noted on the annual report tax relief form.

### 7.3 Annual report – tax relief

Art. 10 The canton must submit the annual report no later than 12 months after the preparation of the annual financial statements to SECO. The form provided by SECO must be used for this.

The canton transfers the data for each project in form of an annual report<sup>13</sup> without needing to be prompted (see process in section 9.2.1).

SECO carries out a plausibility check after the preparation of the annual report. The results of this check may make it necessary to carry out an in-depth check



### 7.3.1 Signing the annual report

The annual report must be signed by the company or its representatives and the canton to confirm the correctness of the information supplied and the check of its plausibility. Instead of signing the annual report, the company may also sign a separate report containing the information required in the annual report form. The annual report is classed as incomplete and not submitted if a signature is missing.

### 7.3.2 Consequences of incorrect reports

Art. 4 Para. 5 If the annual report contains false information that serves to obtain an advantage for the company, tax relief may be rescinded retrospectively.

## 7.4 Reporting on the amount of taxable net profits

Art. 10 Para. 2 Pursuant Art. 10 Para. 2 of the Federal Council Ordinance, "the canton shall submit annual reports to SECO on the amount of taxable net profits that were not subject to direct federal tax".

The canton will have to continue carrying out this duty in the future. However, the canton no longer has to send the data directly to SECO. It delivers the data of the Swiss Federal Tax Administration FTA within the scope of the tax reconciliation which it submits to SECO. If required, SECO asks the canton for additional information (see process in section 9.2.3).

# 8 Extension and rescission

## 8.1 Tax relief extension

Direct federal tax relief is usually divided into two equal periods. At the end of the first period, the conditions stipulated in the decision must be met to obtain an extension of tax relief for the second period.

Taking a project that saves jobs as an example, the extension of tax relief for the second period is linked to factors such as saving those jobs in existence at the beginning of the project.

As from 2012, the decisions state that the number of jobs specified for the extension must be maintained throughout the entire second period (see section 6.6), otherwise the tax relief is forfeited in the first calendar year in which the stated number of jobs has not been reached.

Possible conditions stipulated by the canton are always taken on by the federal government.

The extension or non-extension is assessed following the annual report (see section 7.3) and confirmed and/or approved by means of a letter from SECO (see also section 6.6 and process in section 9.2.2). No extension may be granted without a corresponding annual report.

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<sup>13</sup> Standard form for collecting project data provided to SECO as from 2012.



## 8.2 Rescission

Art. 12 If the conditions are breached, tax relief is always rescinded.

The rescission of a decision made by the canton concerning tax relief always results in the decision made by the federal government also being rescinded. This applies to rescissions during and after the tax relief period (see section 6.6).

EAER may order the rescission of tax relief wholly or in part. In such case, the federal government shall coordinate its procedures as much as possible with the canton. EAER may rescind direct federal tax relief, even if the canton has not made any corresponding decision."



## 9 Appendix

### 9.1 NOGA branch codes 14

The following list includes those activities that are classed as "**industrial**" (section C) or "**product-related services**" (sections J and M) within the meaning of the conditions pursuant to Art. 4 of the Federal Council Ordinance regarding the granting of tax relief within the scope of the regional policy:

Section	Codes	Title 2008	Comments
<b>C</b>		<b>MANUFACTURING INDUSTRY/MANUFACTURING OF GOODS</b>	
	10	Food and feed production	
	11	Drinks production	
	12	Tobacco processing	
	13	Textile manufacturing	
	14	Clothes manufacturing	
	15	Leather, leather goods and shoes manufacturing	
	16	Wood, cane, basket and cork ware manufacturing (excluding furniture)	
	17	Paper and cardboard manufacturing and goods made from these materials	
	18	Print products production; duplication of audio, visual and data carriers	
	19	Coking plants and mineral oil processing	
	20	Chemical products manufacturing	
	21	Pharmaceuticals products manufacturing	
	22	Rubber and plastic goods manufacturing	
	23	Glass and glass ware, ceramics manufacturing and processing of stones and earths	
	24	Metal production and processing	
	25	Metal products manufacturing	
	26	Manufacturing of data processing devices, electronic and optical products	
	27	Electrical equipment manufacturing	
	28	Machine engineering	
	29	Vehicle and vehicle parts manufacturing	
	30	Other vehicle construction	
	31	Furniture manufacturing	
	32	Manufacturing of other goods	
	33	Repairing and installing plant and equipment	

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<sup>14</sup>

Publications NOGA 2008, nomenclatures – general systems of the industrial sectors (NOGA), Swiss Federal Statistical Office.



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Section	Codes	Title 2008	Comments
<b>J</b>		<b>INFORMATION AND COMMUNICATION</b>	
	62	Services rendered in the information technology sector	
<b>M</b>		<b>FREELANCE, SCIENTIFIC, AND TECHNOLOGICAL SERVICES RENDERED</b>	
	701	Managing and leading companies and operating facilities	No financial activities
	72	Research and development	



## 9.2 Processes

### 9.2.1 Annual report process

*See german, french and italian version*



## 9.2.2 Tax relief extension process

*See german, french and italian version*



### 9.2.3 Tax relief parameters controlling process

*See german, french and italian version*



### 9.3 Glossary

Abbreviation	Meaning
AS	Amtliche Sammlung des Bundesrechts (official collection of federal laws)
BBI	Bundesblatt (federal gazette)
BNPR	Federal Law of 6 October 2006 on Regional Policy (enter SR number with hyperlink)
BR	Bundesrat (Federal Council)
EBT	Earnings before taxes
FTA	Swiss Federal Tax Administration
EAER	
FER	Expert accounting recommendations
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
NOGA	General system of the industrial sectors
SECO	State Secretariat for Economic Affairs
StHG	Federal Law of 14 December 1990 on the Harmonisation of Direct Taxes of the Cantons and Communes (enter SR number with hyperlink)
Swiss GAAP FER	Swiss expert accounting recommendations
VO Bundesrat	Federal Council Ordinance of 28 November 2007 on the granting of tax relief within the scope of the Federal Law on Regional Policy (enter SR number with hyperlink)
VOEAER	Ordinance of the Federal Department of Economic Affairs, Education and Research (EAER) of 28 November 2007 on the determination of the areas of application for tax relief (enter SR number with hyperlink)
FTE	Full-time equivalents (jobs)