

The accounting and tax professions

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Chartered accountants, fiduciaries and auditors form another group of professions in which language matters. Swiss accounting is governed by the Code of Obligations, whose provisions on commercial accounting and financial reporting exist in the three official languages. The recognised accounting standards, Swiss GAAP FER and the international standards, are published in German, French, English and sometimes Italian.¹ Geneva fiduciaries keep the accounts of companies whose shareholders are French-, English- or Portuguese-speaking, and produce financial statements in the language of their recipients. The audit of the accounts of banks and trading houses, entrusted to licensed audit firms, is conducted in French in Geneva, with reports often duplicated in English for foreign head offices.

Taxation is the field in which language and law meet most closely. Tax returns, assessment decisions, objections and appeals before the Geneva tax authorities are made in French. Advance agreements with the administration, the rulings, are drafted in French and bind the administration on the basis of the facts set out, whose drafting precision is essential.² The double taxation agreements concluded by Switzerland with France, Belgium, Luxembourg, Canada, Morocco, Tunisia, Algeria, Côte d'Ivoire and other French-speaking states have an authentic French version, which facilitates their application by Geneva practitioners and their counterparts.³ Tax advice to the French-speaking clientele thus takes place in a framework in which the language of the taxpayer, that of the administration and that of the treaty coincide, a rare and valuable situation.

1 Notes

1. Art. 957 para. 1 of the Code of Obligations (CO; SR 220) (*droit-bilingue.ch*): “The following are required to keep accounts and prepare financial statements in accordance with this chapter: 1. sole

proprietorships and partnerships that achieved a turnover of more than 500,000 francs in the last financial year; 2. legal entities”; para. 2: simplified accounting of receipts, expenditure and assets for sole proprietorships and partnerships below that threshold, for associations and foundations not required to be entered in the commercial register, and for foundations exempted from having an auditor (Art. 83b para. 2 of the Civil Code). ↩

2. État de Genève, page “Demander un ruling fiscal ou un allègement fiscal” (ge.ch): the request, handled by the Direction des affaires fiscales, sets out the facts and the resulting taxation with a complete legal analysis and identifies the taxpayer; since 1 September 2023, the administration no longer accepts rulings on transactions already carried out, unless the corresponding tax return has not yet been filed; incomplete requests are declared inadmissible. Federal Tax Administration, communication 011-DVS-2019 of 29 April 2019 (updated 19 December 2023): a ruling is binding information on the tax treatment of a specific and planned set of facts; the request describes the facts completely and accurately, identifies the parties, specifies the expected tax consequences and is drafted in an official language; protection of good faith (Art. 9 of the Federal Constitution) subject to the six usual conditions; spontaneous exchange of rulings since 1 January 2018 (BEPS, Action 5). ↩
3. State Secretariat for International Finance, “Conventions suisses de double imposition”, list as at 1 January 2026 (sif.admin.ch): Switzerland has concluded around 120 double taxation agreements; the French-speaking partners include France (agreement of 9 September 1966), Belgium (28 August 1978), Luxembourg (21 January 1993), Canada (5 May 1997), Morocco (31 March 1993), Algeria (3 June 2006), Tunisia (10 February 1994), Egypt (20 May 1987), Côte d’Ivoire (23 November 1987) and the Republic of the Congo (29 June 1959); negotiations are under way with other states, including Cameroon and Senegal. ↩

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