

Swiss families moving within Switzerland

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Not all wealthy newcomers to Zug come from abroad. A significant part of the movement of wealthy families into the canton comes from other Swiss cantons, above all from Zurich, whose higher taxes on income and wealth make a move across the cantonal border attractive for families with large fortunes. Such a move is legally simple: the family changes its domicile, registers with the commune in Zug and becomes subject to the taxes of the canton of Zug for the entire tax period in which it moves. The reason is that the intercantonal rules attribute the right to tax the income and wealth of a natural person for the whole tax period to the canton of domicile at the end of the period.¹ The move to Zug at the end of a year therefore allows the family to be taxed in Zug for the whole year, a timing that practitioners frequently recommend.

The tax authorities of the canton that is losing the family examine the move with care. They verify whether the family's centre of vital interests has really moved to Zug, or whether the family continues to live in its former home and uses the address in Zug only for tax purposes. The case law of the Federal Supreme Court on the determination of the domicile of natural persons in intercantonal relations is extensive. Where the circumstances raise doubts, the taxpayer must cooperate in the investigation and rebut the natural presumptions on which the tax authority may rely.² For the practitioner, the documentation of the move, of the family's life in Zug and of the termination of its presence in the former canton is essential.

1 Notes

1. ESTV, "Zeitliche Bemessung der Steuern (Stand der Gesetzgebung: 1. Januar 2024)", [estv2.admin.ch](https://www.estv.admin.ch/estv2.admin.ch): a change of tax domicile within Switzerland does not create a tax liability for part of the year. The tax liability based on personal connection exists for the entire current tax

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period in the canton in which the person is domiciled at the end of that period. ↩

2. BGE 125 I 54 of 17 November 1998, E. 2 and 3a (servat.unibe.ch): the tax domicile lies at the centre of vital interests, determined by the whole of the objective circumstances; married persons and persons in leading positions who return regularly to their family keep their domicile there, while single taxpayers must show that their ties to the place of their weekend residence outweigh those to the place of work. BGE 148 II 285 of 23 December 2021, E. 3.1.1–3.2.1 (bger.ch): the tax authority bears the burden of producing evidence, the taxpayer has duties to cooperate and may rebut natural presumptions by counter-evidence, facts that establish or increase the tax must be proven by the authority and facts that exclude or reduce it by the taxpayer, and a domicile once established continues until a new one is established. ↩

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