

Jurisdiction's name: Switzerland

Information on Tax Identification Numbers

Section I – TIN Description

Entities

Article 2 paragraph 1 letter g of the Federal Act on international Automatic Exchange of Information in Tax Matters designates the Swiss „Unternehmens-Identifikationsnummer“ (UID-number) as the tax identification number for entities in the context of AEOI.

The UID-number has been introduced in 2011. It is a unique identification number that is centralized at the federal level and used not only in tax matters, but also for other purposes (i.e. as trade register number, for custom purposes). Its legal basis is the Swiss Federal Act on the UID dated 18 June 2010 (*UIDG* for its acronym in German [[SR 431.03](#)]) as well as the respective Swiss Ordinance on the UID dated 26 January 2011 (*UIDV* for its acronym in German [[SR 431.031](#)]).

Entities to which a UID-number is assigned are specified in the Swiss Federal Act on the UID (Article 3 paragraph 1 letter c) as well as in the Swiss Ordinance on the UID (Article 1). Among others, the following entities are assigned a UID-number:

- entities registered in the commercial register,
- individuals and legal entities that are not registered in the commercial register, but whose taxes or duties are collected by the Federal Administration or its agencies,
- individuals who engage in commercial activities or exercise a liberal profession and who are not covered by item 1 or 2 (UID-number is assigned for each single business),
- partnerships without legal personality that must be identified for administrative purposes because of their economic activity,
- foreign or international legal entities that have a place of business in Switzerland or that need to be identified for the enforcement of Swiss law.

In general, a UID-number is assigned to a company as a legal entity and not to individual operating units of which the company consists.

The UID-number is automatically assigned to entities at the moment of their registration in an administrative register that is connected to the UID-system. In cases where no UID is assigned, entities can submit a request to the Swiss Federal Statistical Office for registration in the UID-system.

A register is maintained for the allocation, management and use of the UID-number by the Swiss Federal Statistical Office (UID-register). Part of this register is accessible through WEB interface to the public (<https://www.uid.admin.ch>). The register allows to look-up to which entity a specific UID-number is assigned to but also to search for a UID-number of a specific entity using its name, value added tax-number (VAT-number) or commercial register number. Publicly available information on UID-entities comprises for example data on status, address (domicile or place of business) as well as data in the commercial register.

The Central Business Names Index called “Zefix” is the main data bank for companies registered for commercial purposes. This register also allows for similar search functions as those described for the UID-register. This register is also accessible through WEB interface to the public (<http://www.zefix.ch/>).

Individuals

Article 2 paragraph 1 letter *f* of the Swiss Federal Act on international Automatic Exchange of Information in Tax Matters designates the Old-age and Survivors' Insurance Number (hereinafter:

OASI Number [AHV-Versichertennummer; numéro d'assuré AVS; numero d'assicurato AVS]) as the tax identification number for individuals in the context of AEOI.

The OASI Number is a unique identification number that is centralized at the federal level and issued by the Central Compensation Office (CCO). The OASI Number is systematically used for social security matters but it can - to a limited extent - also be used for other purposes (i.e. for tax matters, the military administration, education). Its legal bases are the Swiss Federal Act on Old-age and Survivors' Insurance of 20 December 1946 (hereinafter: *AHVG* for its acronym in German and *LAVS* in French [[SR 831.10](#)]) as well as the respective Swiss Ordinance on Old-age and Survivors' Insurance of 31 October 1947 (*AHV* for its acronym in German and *RAVS* in French [[SR 831.101](#)]). The circle of individuals to whom an OASI Number is assigned is specified in the AHVG/LAVS (Article 50c) and the AHVV/RAVS (Section H). Essentially, an OASI Number is assigned to individuals who are residents of Switzerland and to individuals who have their habitual abode in Switzerland. This happens immediately at the moment of the registration of an individual's birth certificate in the central data bank called "Infostar" or at the moment the State Secretariat for Migration provides the CCO with the relevant information.

Switzerland specifies that according to articles 50c and 50d of AHVG/LAVS, systematic use of the OASI Number is restricted to authorities specifically accredited by an act of either federal or cantonal law to do so, and it is limited to the purposes stated by this particular act.

Consequently, the number must remain confidential and it may be systematically used solely by Financial Institutions of partner jurisdictions of Switzerland for the purposes mentioned in the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information or bilateral treaties on Automatic Exchange of Financial Account Information.

Additional information on the mandatory issuance of Tax Identification Numbers (TINs)

Question 1 – Does your jurisdiction automatically issue TINs to all residents for tax purposes?

Entities: NO

Individuals: YES

Question 2a – If you answered no to Question 1 with respect to individuals, describe those instances where individuals are not being automatically issued a TIN.

Article 2 paragraph 1 letter f of the Swiss Federal Law on international automatic exchange of information in tax matters designates the Old Age and Survivors Insurance Number (Swiss social security number; AHV-Versichertennummer) as TIN for individuals in the context of AEOI. All individuals that are resident in Switzerland automatically receive the Old Age and Survivors Insurance Number.

Question 2b – If you answered no to Question 1 with respect to Entities (as defined by the CRS), describe those instances where Entities are not being automatically issued a TIN.

Article 2 paragraph 1 letter g of the Swiss Federal Law on international automatic exchange of information in tax matters designates the company identification number (Unternehmens-Identifikationsnummer; UID) as TIN for entities in the context of AEOI. The vast majority of entities automatically receive a TIN. In particular certain collective investment vehicles may not automatically receive a TIN. In these cases, the Federal Tax Administration has the possibility to ask the Federal Statistics Office to issue a UID to be used as TIN.

Section II – TIN Structure

Entities

The structure of a UID-number can be modelled as follows: CHE-999.999.99C

The UID-number consists of nine digits, is randomly assigned and does not contain any relevant information (UID-number is a non-descriptive number). In order to indicate the Swiss origin of the number, it contains the prefix "CHE". This prefix corresponds to the alpha-3 variant of ISO 3166-1. The last digit (C) of the UID-number is a check digit and is determined on the basis of a standard calculation (modulo 11).

For better readability, a hyphen is put between the prefix and the digital part of the UID-number. Analogous to the prefix, the numerical part is split into three blocks of three numbers, each block being separated from the other by a dot.

Further information on the structure of the UID-number can be found under:

http://www.bfs.admin.ch/bfs/portal/fr/index/themen/00/05/blank/03/02.html#parsys_8881

Individuals

The current OASI Number was introduced in 2008. It consists of an initial 3-digit country code (Switzerland = 756), a 9-digit random number which provides a lifelong, unique and anonymous identification to each person, and a final check digit. For better readability, each block is separated from the other by a dot. The structure of the OASI Number can be modelled as follows:

756.1234.5678.97

Further information on the structure of the OASI Number can be found under:

<http://www.bsv.admin.ch/themen/ahv/00011/02185/index.html?lang=de>

Section III – Where to find TINs?

Entities

The UID-number is not evidenced on an official card or other official document. However, the UID-number may be indicated on the front page of a VAT-return. In case an entity does not know its UID-number, it may use the UID-register to determine it. By entering the entity's legal name, VAT-number or commercial register number, the UID-register allows to determine the corresponding UID-number, provided that the entity is recorded in the UID-register.

Please find below examples of a VAT-return on which the UID-number is shown:

a) German version of quarterly VAT-return

Abrechnungsperiode:	01.10.2014 - 31.12.2014	Q04/2014	
Einreichdatum und Zahlungsfrist:	28.02.2015		
Valuta (Verzugszins ab):	28.02.2015		
MWST-Nr:	CHE- <u>999.999.999</u> MWST		
Ref-Nr:	999 999		
■ MUSTER AG MUSTERWEG 99 9999 MUSTERHAUSEN	B <input type="checkbox"/>	■	
I. UMSATZ (zitierte Artikel beziehen sich auf das Mehrwertsteuergesetz vom 12.06.2009)	Ziffer	Umsatz CHF	Umsatz CHF
Total der vereinbarten bzw. eingekauften Erwerbsleistungen (Netto) / Entgelt für Dienstleistungen			

b) French version of quarterly VAT-return

Période de décompte:	01.10.2014 - 31.12.2014	Q04/2014
A remettre et à payer jusqu'au:	28.02.2015	
Valeur (intérêts moratoires à partir du):	28.02.2015	
N° TVA:	CHE- <u>€€€.</u> €€€. <u>€€€.</u> €€€ TVA	
N° de réf.:	€€€ €€€	
■ MUSTER AG		■
MUSTERWEG €€	B	
€€€€ MUSTERHAUSEN	<input type="checkbox"/>	
I. CHIFFRE D'AFFAIRES (les articles cités se réfèrent à la loi sur la TVA du 12.06.2009)		
Chiffre	Chiffre d'affaires CHF	Chiffre d'affaires CHF

c) Italian version of quarterly VAT-return

Periodo di rendiconto:	01.10.2014 - 31.12.2014	Q04/2014
Da inoltrare e pagare entro il:	28.02.2015	
Valuta (interesse moratorio dal):	28.02.2015	
N.IVA:	CHE- <u>€€€.</u> €€€. <u>€€€.</u> €€€ IVA	
N.Rif.:	€€€ €€€	
■ MUSTER AG		■
MUSTERWEG €€	B	
€€€€ MUSTERHAUSEN	<input type="checkbox"/>	
I. CIFRA D'AFFARI (i citati articoli si riferiscono alla legge federale del 12 giugno 2009 sull'IVA)		
Cifra	Cifra d'affari CHF	Cifra d'affari CHF

The UID-number can also be found on the commercial register excerpt. As these vary from Canton to Canton, no example is shown here. The commercial register can be consulted under: <http://www.zefix.ch>

Individuals

OASI Number on the official insurance certificate that is issued as of 2008. The insurance certificate indicates the family name, the first name, the date of birth and the OASI Number of the person covered by the Swiss OASI. The insurance certificate has the size of a credit card.



Further information on the insurance certificate can be found under: <http://www.zas.admin.ch/org/00723/00784/00785/index.html?lang=en>

The OASI Number is also indicated on Swiss health insurance cards which have the size of a credit card.



Section IV – TIN information on the domestic website

Entities

For further information on the UID-number, please visit the website of the Swiss Federal Statistical Office: <http://www.uid.ch>

Please find below the website with an online verification tool for the UID-number:
<https://www.uid.admin.ch>

Individuals

For further information on the OASI Number, please visit the website of the Federal Social Insurance Office: <http://www.bsv.admin.ch>

and the website of the Central Compensation Office:
<http://www.zas.admin.ch>

Section V – Contact point for further information

Entities

Swiss Federal Statistical Office

IDE

Espace de l'Europe 10

CH-2010 Neuchâtel

Phone: +41 (0)800 20 20 10 (Monday to Friday 08:30 - 11:30 / 14:00 - 16:00)

Email: uid@bfs.admin.ch

Individuals

Swiss Federal Social Insurance Office FSIO

Effingerstrasse 20

CH-3003 Berne

Phone +41 (0)58 462 90 11