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New Code of Conduct Taxation 2021 – For respectful interaction between the private sector and public authorities

The Federal Tax Administration (FTA), the Swiss Taxation Conference (SSK/CSI) and EXPERTsuisse in cooperation with the Institute of Public Finance, Fiscal Law and Law and Economics (IFF-HSG) as their academic partner have drawn up a code for professionals in the field of taxation. The Code of Conduct Taxation 2021 provides recommendations and is intended to sustainably reinforce the historically grown relationship of respect and trust between taxpayers, tax representatives and tax administrations. The effectiveness of the Code depends on the number of parties that will apply its principles and rules of conduct.

The Code of Conduct Taxation 2021 is intended to sustainably reinforce relations between the parties involved and facilitate their cooperation. A relationship based on trust and respect between the private sector and public authorities does not only constitute a significant locational advantage but is also fiscally beneficial. In this way, compliance is intended to be ensured in the field of taxation and thus a contribution towards an efficient application of tax-law provisions be made.

The drafting of the Code of Conduct is based on an update and revitalisation of the code of conduct for the sphere of taxation published in 2003. Besides general guidelines, it consists of principles and rules of conduct that cover the single procedural steps from tax return to the appeal procedure.

Declaration of expectations by all the parties involved

The Code of Conduct is conceived of as an appeal for voluntary commitment aimed at professionals in the field of taxation, particularly employees of tax administrations, tax representations and companies.

When the Code was being drawn up, attention was paid to a balanced consideration of different concerns, and a broadly based working group was formed. This working group consisted of employees of various tax administrations, of tax representatives (tax consultancies and law firms) and of companies with their own tax departments. Furthermore, all of Switzerland's linguistic regions were involved.

The overall project was funded by the FTA, the SSK and EXPERTsuisse. The project was headed by the IFF-HSG.

Broadly based support in Switzerland's tax landscape is crucial to the significance and effectiveness of the Code of Conduct Taxation 2021. Special emphasis must therefore be placed on the fact that together with the founding institutions, the following professional and commercial associations are committed to backing the Code of Conduct Taxation 2021:



The Code of Conduct 2021 is attached as a PDF.

The Code can be downloaded from www.iff.unisg.ch/projects/verhaltenskodex in German, French, Italian and English, with an updated overview of the supporting institutions.

Contact point for questions:

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Institute of Public Finance, Fiscal Law and Law and Economics (IFF-HSG)

The IFF-HSG's research focuses on the fields of public finance and fiscal law, and since 2014 has also focused on the field of law and economics, specifically on international business law, law and economics and accounting. Prof. Dr. Peter Hongler and his research team deal with issues of Swiss and international tax law.

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