

Publications: Jonas Sigrist

Practical Law: Doing Business in Switzerland 2025

By Jonas Sigrist, Lara Dorigo, Sarah Drukarch, Christoph Lang, Michael Lips, Fabian Martens, Martin L. Mueller, Oliver Widmer: Practical Law, Global Guide 2025 (Hrsg.), London 2025

Steuerliche Aspekte des Kapitalbands unter besonderer Berücksichtigung des Rückkaufs eigener Aktien

By Jonas Sigrist, Pascale Schwizer: Zuger Steuer Praxis April 2023 / Nr. 82, Zuger Steuer-Vereinigung (ZSV) Zug, 2023

Aktienrechtsreform – das ist aus Steuersicht zu beachten

By Jonas Sigrist, Christoph Lang: Neue Züricher Steuerkonferenz 2022, Schulthess, 7. September 2022

BEPS 2.0 - Implementation of Pillar Two in Switzerland

By Jonas Sigrist, Pascale Schwizer: Bloomberg Tax International Forum, August 2022 (Reproduced with permission from Copyright 2022 The Bureau of National Affairs, Inc. www.bloombergindustry.com)

Unternehmensnachfolge aus Steuersicht

By Jonas Sigrist: Forum Unternehmenssteuerrecht, EXPERTsuisse, Zürich, 30. Juni 2022

Unternehmensnachfolge aus Steuersicht

By Jonas Sigrist, Remo Keller: Forum Unternehmenssteuerrecht, EXPERTsuisse, Zürich, 30. Juni 2022

Swiss Share Issuance Stamp Tax: what do you know about the Swiss “stamp duty” on capital contributions?

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2021

Is your business obliged to register for value added tax in Switzerland?

By Jonas Sigrist, Nils Harbeke: Legal Update, Zurich 2021

Entity Classification - Branches, Disregarded Entities and Hybrid Structures

By Jonas Sigrist: Bloomberg Tax International Forum, 2021 (Reproduced with permission from Copyright 2021 The Bureau of National Affairs, Inc. www.bloombergingustry.com)

Credit Financing of Swiss Companies

By Jonas Sigrist: Bloomberg Tax, September 2021

Tax Rules Relating to Cross-Border Relocations out of Switzerland and Exit Taxation

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax International Forum, 2020

Deferring and reducing taxes in Switzerland to manage COVID-19

By Jonas Sigrist, Pascale Schwizer: International Tax Review (ITR), 06 April 2020

COVID-19: When does working from home trigger tax and social security implications?

By Jonas Sigrist, Noëlle Mathis: Legal Update, Zurich 2020

Corporate taxes: Deducting COVID-19 costs already in 2019?

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2020

COVID-19: Options to waive or defer tax in the corona crisis

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2020

Financial restructuring: Mind the tax traps

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2020

Tax Rules Relating to Cross-Border Relocations to Switzerland

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax International Forum, 2020

Swiss immigration step-up: Have you considered the benefits?

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2020

Q&A Crypto Assets - Taxation in Switzerland

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2020

Have you heard about the proposed Swiss paying agent tax?

By Jonas Sigrist, Oliver Widmer, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Back-to-back dividend distributions

By Jonas Sigrist, Franz Schubiger, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Can Swiss companies continue to pay tax-free dividends?

By Jonas Sigrist, Severin Roelli, Franz Schubiger, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Are you aware of the Swiss securities transfer tax?

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Governmental Incentive Programs in a Post-BEPS and Limited State Aid World

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax Management International Forum, Volume 40, Issue 2; 8/2019, 47 et seq.

What is the latest news on the Swiss withholding tax on interest?

By Jonas Sigrist, Ludivine Boisard, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Swiss thin capitalization rules

By Jonas Sigrist, Ludivine Boisard, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Swiss Corporate Tax Reform

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Multilateral Instrument: Recent trends in Swiss treaty policies

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Have you ever heard about the Swiss "old reserves practice"?

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Tax Reporting Units and Permitted Consolidation

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax Management International Forum, Volume 40, Issue 1; 3/2019, 55 et seq.

Mindestverzinsung konzerninterner Guthaben, Verwaltungsgericht Zürich relativiert Anwendbarkeit der Safe-Haven-Zinssätze der ESTV

By Jonas Sigrist: EXPERT FOCUS, 1-2/2019, 75 et seq.

Taxation of employee equity incentives in Switzerland

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Interest yield from cash pool balances

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2019

Cross-border mail order trading: New Swiss VAT rules as from 1 January 2019

By Jonas Sigrist, Nils Harbeke: Legal Update, Zurich 2018

Swiss Corporate Tax Reform

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2018

Lack of Source-Residence Country Tax Coordination and Double Taxation

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax Management International Forum, Volume 39, Issue 2; 6/2018, 89 et seq.

Impact of US tax reform on international structures

By Jonas Sigrist: Report on a session held by the Taxes Committee at the IBA Tax Planning Strategies Conference in Amsterdam on April 12, 2018

Acquisition Financing

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax Management International Forum, Volume 39, Issue 1; 3/2018, 65 et seq.

Multilateral agreement: speed dating tax style – how are you impacted?

By Jonas Sigrist: Report on a session held by the Taxes Committee at the IBA Annual Conference in Sydney on October 12, 2017

Lack of Source-Residence Country Tax Coordination and Double Taxation

By Jonas Sigrist, Silvia Zimmermann: Bloomberg Tax Management International Forum, Volume 39, Issue 2; 6/2017, 89 et seq.

Hybrid Transactions in the Form of Loans

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 38, Issue 2; 6/2017, 89 et seq.

Income Tax Consequences for Foreign Service Providers

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 38, Issue 1; 3/2017, 61 et seq.

Group requests for exchange of information in tax matters: Bank clients failing to prove tax compliance

By Jonas Sigrist, Silvia Zimmermann, Nils Harbeke: Legal Update, Zurich 2016

Income and Indirect Tax Consequences of Cash Pooling Arrangements

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 37, Number 2; 6/2016, 80 et seq.

Taxation of Inbound Investments by a Foreign Partnership

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 37, Number 1; 3/2016, 78 et seq.

Income and Estate, Gift and Wealth Tax Consequences to Inbound Employee

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 36, Number 2; 6/2015, 80 et seq.

Tax Treatment of Expatriations by Individuals

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 36, Number 1; 3/2015, 82 et seq.

Inbound investment in real estate, Host Country Switzerland

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 35, Number 2; 6/2014, 84 et seq.

Host Country income tax rules relating to intangible property, Host Country Switzerland

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 35, Number 1; 3/2014, 113 et seq.

Taxation of capital gains to nonresident aliens

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 34, Number 2; 6/2013, 64 et seq.

Income tax treatment by Host Country of a corporate expatriation, Host Country Switzerland

By Jonas Sigrist, Silvia Zimmermann: Bloomberg BNA Tax Management International Forum, Volume 34, Number 1; 3/2013, 84 et seq.

Das Kapitaleinlageprinzip der USTR II

By Jonas Sigrist, Christoph Rechsteiner: Der Schweizer Treuhänder 10/2008, 783 et seq.