



Tax details concerning IP Rights

Depreciation Rates

IP rights that are transferred to Switzerland can be written off / depreciated.

The depreciation rates are:

- 40 % depreciation on the book value
- 20 % on the acquisition value.

Tax privileged models

If a company wants to profit from lower taxes and be taxed as a privileged form, i.e. mixed company, the company must conform to several criteria. In particular, the majority of its business activities must be conducted abroad (more than 80 % in terms of revenue and expense).

The interests resulting from foreign affiliates would, in the case of a mixed company, be taxed as sundry operating income (remaining income) according to the significance of the activity in Switzerland (generally at a rate of 10-20 %).

Licenses

If a license is transferred to a joint venture at profit tax value, the outsourcing/spin-off of the license is tax-neutral. However, the precondition for this is that the domicile of the joint venture has to be in Switzerland. In addition, a 5-year-blocking period on the sale of the interests concerned must be respected.

More information on the tax system of the canton of Aargau is available at:

https://www.ag.ch/media/kanton_aargau/dvi/dokumente_5/awa_2/aargau_services_1/Faktenblatt_Steuern_Kanton_Aargau_EN_2012.pdf