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## Leaflet: Withholding tax - foreign income

Valid for remunerations paid from 1st of January 2017 – updated 2024

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Based on the double taxation agreements (DTAs), which Switzerland has entered into with foreign countries, SSA members are subject to a reduced tax rate (so-called "base tax rate") when they receive remunerations from countries practising withholding taxes for non-residents.

### **If your residence for tax purposes is in Switzerland...**

...you should not forget to mention the remuneration you received from SSA on your tax declaration.

As far as our information goes, it is possible to apply at least for a partial reimbursement of the base rate tax for remunerations from certain countries (i.e. France), if the amount has exceeded CHF 50.00. Such applications for a lump settlement must be filed in person and no sooner than the year in question has ended at the cantonal tax authorities, who will hand out the needed form DA-3 and inform you on how to proceed specifically. Any claims for such reimbursements, however, do lapse after three years.

### **If your residence for tax purposes is outside of Switzerland...**

In certain countries (France, Spain, Italy, Great Britain, Croatia, Poland) our sister societies will deduct the difference between the full withholding tax and the base rate tax from an income for a member if

- the fiscal residence of the member is not in Switzerland
- the valid address for the member is no (longer) known to SSA
- the member has not provided SSA with details on its fiscal residence despite several requests from SSA to do so.

This difference usually ranges between 15% and 30%, according to the country of origin of the remuneration.

Certain societies may apply the DTA between the country of origin of the remunerations and the country of effective tax residence of the beneficiary concerned, subject to annual official tax certificates that SSA may request from you.

Information on reimbursements in part or in whole must be obtained from the local tax authorities as these depend on the kind of taxation treaties the country of residence has entered into with the country of origin of the remuneration.

### **Obligation to inform and reimburse**

Members and mandators must

- notify SSA without delay of any change in their country of tax residence within 30 days
- undertake to pay to SSA any withholding tax that it may be required to refund, including retroactively and in all cases, to its foreign sister companies as a result of proceedings



brought by the local tax authorities. This reimbursement may take the form of a recovery of current or future remunerations due, or a single payment or a payment in instalments as agreed.

**P.S.**

Certain countries, in particular Switzerland, do not deduct withholding tax on copyright remuneration for the usage of works, which have taken place on national territory.

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A domicile is the official and fiscal place where

- a person resides with the intention to stay there. If a person alternates between residences in different places, the official (fiscal) domicile is the place where their financial and personal ties are the strongest, both as a registered address and domicile (for the residents' registration office, for example).
  - a company has their head offices and declares their revenues.
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