

## NEWSLETTER No. 6 Q1 2014

### LEAVING GENEVA

This newsletter focuses on the tax and permit issues for C permit holders leaving Geneva permanently to work in another country.

#### TAX POSITION OF PERMIT HOLDERS

The first step for C permit holders residing in Geneva, who are leaving Switzerland permanently, is to obtain a tax clearance attestation from the cantonal tax office (address: Hôtel des finances, 26, rue du Stand) since this will be needed by the cantonal population office. The second step is to take the tax clearance attestation plus a completed departure form (formulaire D) to the cantonal population office to receive a departure attestation. This attestation can be delivered one month before departure which can be useful for administration purposes. In terms of timing, the taxpayer should go - in person - to the tax office no later than fifteen (business) days before the departure date and take with them: (Please note that the process is slightly different for those on B permits who are taxed at source.)

- The tax office's departure form, available at [http://ge.ch/impots/Guide\\_depart\\_canton](http://ge.ch/impots/Guide_depart_canton)
- The current year's tax declaration of which a copy is only available from the tax office
- The usual supporting documentation for a tax declaration
- The previous year's tax declaration, if not yet sent to the tax office

(Please note that the process is slightly different for those on B permits who are taxed at source.)

Anyone leaving Switzerland, but owning property in Geneva will continue to receive an annual tax declaration for their property income. C Permit holders leaving the canton of Geneva for another canton in Switzerland will be taxable for the entire year in the new canton. The taxpayer should go to the cantonal tax office in person at least 3 weeks before the leaving date with the tax office's departure form and a completed reimbursement form for reimbursement of the tax paid in Geneva.

#### PERMITS

Whether a permit holder is leaving permanently or just moving to another canton the Geneva Cantonal Population Office's (OCP) form D must be completed. It should be handed in person to the permit office, or sent there by post, with the permit, no later than a fortnight before departure. If necessary, the OCP can issue a 'justification' (confirmation of departure) that is recognised by the AVS (national insurance) and the LPP (pension) organisations.

#### SOCIAL SECURITY/PENSIONS/INSURANCES

The AVS office will need to be advised that a permit holder is leaving Geneva. Former Swiss residents will be entitled to a Swiss state pension at retirement age based on the number of years worked. Permit holders who are leaving Switzerland permanently will be able to withdraw some or all of their accumulated LPP vested benefits. Someone who is changing job but staying in Switzerland will need to transfer their existing LPP vested benefits to their new employer's pension fund.

#### Who are we?

Dryden Associates SA is an independent firm of Chartered Accountants based in Geneva focused on providing services to international corporate and personal clients. If you would like more information on the topics in this newsletter please email [geneva@dryden.ch](mailto:geneva@dryden.ch) quoting 'Newsletter' in the subject line.