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OMTax training

OMTax (**O**ECD **M**inimum **Tax**ation)

Slide set 1
Register of user and constituent entity

Overview, introduction, user and registration of the taxable constituent entity

History, see appendix

Content

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Introduction

- **Supplementary tax**
  - The OECD/G20 minimum taxation applies to multinational enterprise groups with a worldwide annual turnover of at least EUR 750 million. The OECD minimum taxation mechanism is based on three measures:
    - Qualified Domestic Minimum Top-up Tax (QDMTT): With the national top-up tax, a state records the companies domiciled in it that are taxed at less than 15 percent.
    - Income Inclusion Rule (IIR): With the IIR, a state covers companies domiciled in its territory for their under-taxed subsidiaries abroad.
    - Undertaxed Payments Rule (UTPR): With the UTPR, a state covers companies domiciled in that state for other under-taxed foreign group companies.
  - Multinational corporate groups must derive an effective tax rate per country based on individual financial statements in accordance with recognized accounting standards. The applicable supplementary tax rate is generally calculated as the difference between the effective tax burden and the minimum tax rate of 15%. The basis is the annual financial statements of each Group company in accordance with IFRS or US GAAP. Other accounting standards can also serve as the basis for the assessment, but the relevant GloBE correction rules must be taken into account.
- **Swiss Tax Conference (STC)**
  - The STC is the association of the 26 cantonal tax authorities and the Federal Tax Administration (FTA) as an association within the meaning of Art. 60 et seq. ZGB.
  - Its purpose is the further development of tax law and the standardization of tax practice by means of circulars, particularly in issues relevant to the cantons, and promotes the exchange of experience between the cantons and the FTA. It draws up and publishes practical recommendations, information and other documentation.
  - It advises the Conference of Cantonal Finance Directors on matters of tax legislation, in consultation procedures on federal tax proposals and in all other tax law matters.
  - It promotes the standardization of procedures, implements IT projects in the Swiss tax environment and manages technical issues.
  - It offers training and further education courses for employees of association members.

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Taxable constituent entity

- The main cases of application for the supplementary tax liability of multinational groups of companies are as follows (Minimum Taxation Ordinance not available in Englisch)

  - Art. 5 Abs.1 MindStV: Die steuerlich der Schweiz zugehörige Geschäftseinheit, die nach den Art- 2.1–2.3 der GloBE-Mustervorschriften für die internationale Ergänzungssteuer nach der Primärergänzungssteuerregelung (Income Inclusion Rule, IIR) steuerpflichtig ist, ist überdies für die schweizerische Ergänzungssteuer und die internationale Ergänzungssteuer nach der Sekundärergänzungssteuerregelung (UTPR) steuerpflichtig.

  - Art. 5 Abs. 2 MindStV: Ist in der Schweiz keine Geschäftseinheit für die internationale Ergänzungssteuer nach der IIR steuerpflichtig, so ist für die schweizerische Ergänzungssteuer und die internationale Ergänzungssteuer nach der UTPR die Geschäftseinheit mit der höchsten durchschnittlichen Bilanzsumme der letzten drei Jahresrechnungen nach Art. 125 Abs. 2 Bst. a DBG unter Ausklammerung ihrer Beteiligungen steuerpflichtig. Diese Geschäftseinheit bleibt für drei Geschäftsjahre nach Art. 10.1 der GloBE-Mustervorschriften ergänzungssteuerpflichtig.

  - Art. 5 Abs. 3 MindStV: Ist in der Schweiz mehr als eine Geschäftseinheit für die internationale Ergänzungssteuer nach der IIR steuerpflichtig, so ist für die schweizerische Ergänzungssteuer und die internationale Ergänzungssteuer nach der UTPR diejenige dieser Geschäftseinheiten mit der höchsten durchschnittlichen Bilanzsumme der letzten drei Jahresrechnungen nach Art. 125 Abs. 2 Bst. a DBG unter Ausklammerung ihrer Beteiligungen steuerpflichtig. Diese Geschäftseinheit bleibt für drei Geschäftsjahre nach Art. 10.1 der GloBE-Mustervorschriften ergänzungssteuerpflichtig.

Overview

- **Create user account**
  - In order to register the taxable constituent entity, you must have a personal user account in the ePortal (https://eportal.admin.ch).

- **Register taxable constituent entity**
  - To be able to declare the supplementary tax (QDMTT, IIR, UTPR), you must first register the taxable constituent entity via the ePortal.
  - For this purpose, the taxable constituent entity must have a UID number (https://www.uid.admin.ch/).
  - Even if you are not liable to pay tax for one type of tax, this must be reported.

- **Accept registration**
  - Once you have registered the taxable constituent entity, the registration will be checked by your lead canton (canton of domicile according to the commercial register).
  - After the processing and acceptance by the canton of domicile, you will receive a letter at your registered address containing the activation code. The activation code must be entered within 2 weeks, after which it will expire.

- **Enter activation code**
  - As soon as you have received the activation code, you can enter it and complete the registration.

- **Enter tax return (declaration)**
  - Once registration is complete, you can enter the tax return for a specific financial year.
  - The tax return is checked and assessed by the lead canton. You will then receive the assessment notification.
  - This step is described in the separate set of slides, see "FS_2_Training_OMTax_Declaration_Tax_Return"

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USER REGISTRATION & AUTHENTICATION

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Authentication and registration
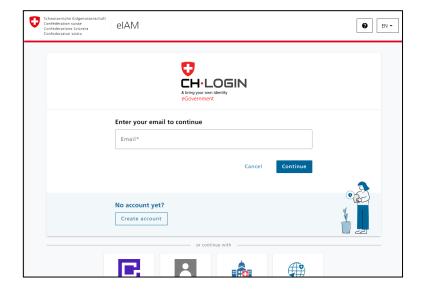## ePortal – CH-Login (Step 1)

1. Access OMTax (production environment):
   https://www.omtax.admin.ch/
   https://www.omtax-a.admin.ch/ (Test)

2. Selection for:
   - Registration with existing ePortal login.
   - Creation of a new ePortal login.

Steps for registration

- ePortal (CH-Login)
    1. Open the web address of the desired environment (https://www.omtax.admin.ch/ *).
    2. Register with the ePortal: Instruction video: https://www.eiam.swiss/pages/f!jr1!pub_en.html?c=f!jr1!pub&l=en&ll=1 .
    3. Set up 2-factor registration (Authenticator app, mTAN on cell phone or voice message on fixed telephone).

    Further information about the CH-Login can be found here: https://www.eiam.admin.ch/ .

    Important: Please note that the user who registers the taxable constituent entity is then the administrator of that entity.

    Important: Please note that the CH login registration must be carried out separately on each environment (test and production). This is because a CH login registration on the test / training environment (https://www.omtax-a.admin.ch/) cannot be transferred to the production environment (https://www.omtax.admin.ch/), and vice versa, in accordance with the FOITT specifications.
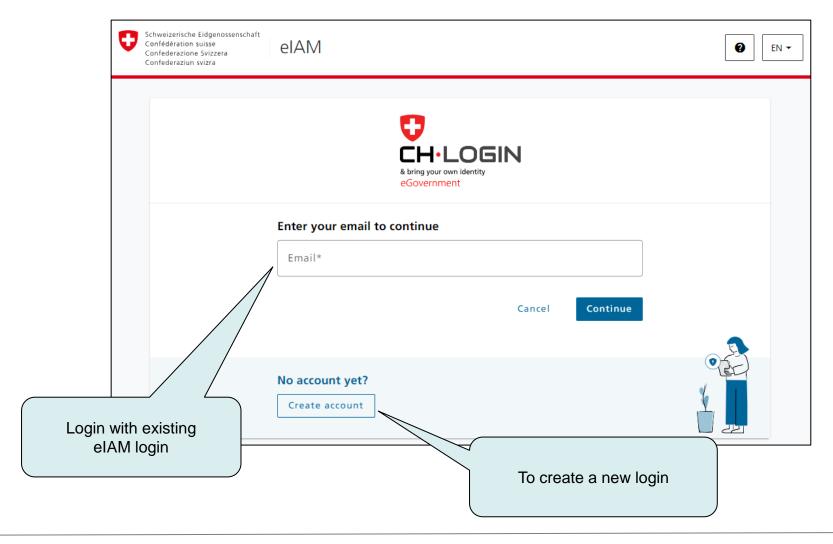
    * For tests: https://www.omtax-a.admin.ch/

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Authentication and registration
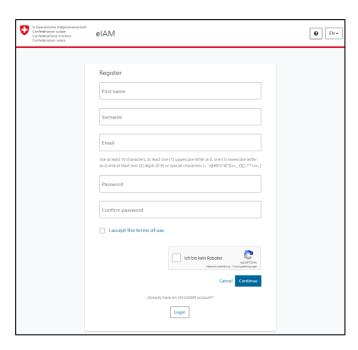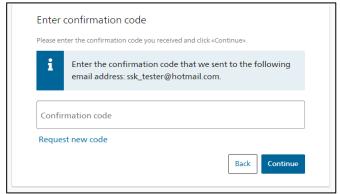## ePortal - CH-Login (Step 2)

Registering with the ePortal (CH-Login)

ePortal - CH-Login (Step 3)

A) Enter your registration details

- Please use your work e-mail address, so that it corresponds to the details in the OMTax user account.

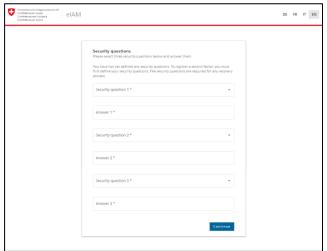B) Enter confirmation code from mail

Registering with the ePortal (CH-Login)
ePortal - CH-Login (Step 4)

C) Creation of the new login

- • Confirmation
- • Select «Add 2nd factor» (this is a prerequisite for accessing OMTax)

D) Answering the security questions as the basis for the 2-factor registration

Registering with the ePortal (CH-Login)
ePortal - CH-Login (Step 5)

E) 2-factor authentication

- Selection of the preferred 2-factor authentication procedure.
- The recommended solution is to use an authenticator app, see next slides for details.
- If the mobile number option is selected, a fixed number can also be entered there. In this case, you will receive a call to your fixed telephone to transmit the code and the code will be read out by a computer.
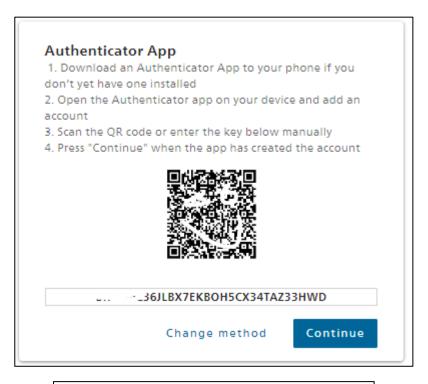
2-factor authentication
Authenticator App

- The best-known authenticator apps are from Google or Microsoft, which are available regardless of the system (iOS, Android).
- Start the app on your cell phone and scan the QR code displayed.

Authenticator App
1. Download an Authenticator App to your phone if you don't yet have one installed
2. Open the Authenticator app on your device and add an account
3. Scan the QR code or enter the key below manually
4. Press "Continue" when the app has created the account

... -_36JLBX7EKBOH5CX34TAZ33HWD

Change method   **Continue**

- After scanning the QR code, the app displays a code that must be entered in the next step.

Authenticator App
Now use the confirmation code generated by the Authenticator App to verify that synchronization with the app has been set up properly.

Confirmation code *

Field is required

Back   **Save**

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2-factor authentication
mTAN

- Specification of the mobile number as the basis for mTAN two-factor authentication.
- Alternatively, you can also enter a fixed number. In this case, you will receive a call to your fixed telephone to transmit the code and the code will be read out to you by a computer.
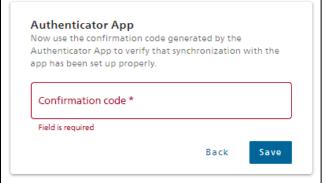
- Enter the confirmation code received via SMS.

Registration successful

- Once you have registered and authenticated yourself, you can select the «OMTax» application to register your taxable constituent entity.

Repeated registration

- After initial registration, you can log in (authenticate) to OMTax at any time via the web address https://www.omtax.admin.ch/.

- To do this, you need the e-mail address used for registration, the password and either the Authenticator app or the SMS from the mTAN (or the voice message via call to a fixed telephone).

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REGISTRATION OF THE TAXABLE CONSTITUENT ENTITY

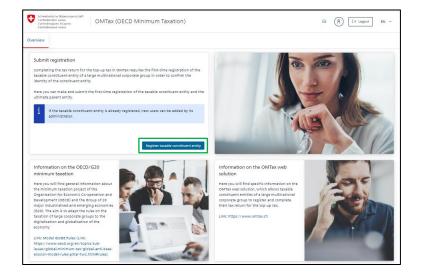# Registration
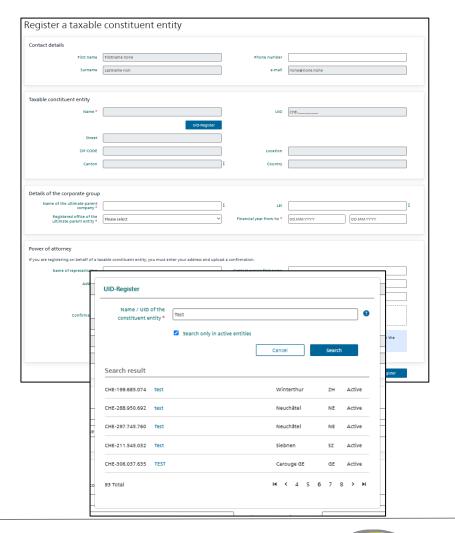## Taxable constituent entity

- Register taxable constituent entity
  - Once you have authenticated yourself and your taxable constituent entity is not yet registered with OMTax, you can select the "Register taxable constituent entity" button on the "Overview" page.

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Registration

Select taxable constituent entity

- Contact details
  - These are pre-filled by your ePortal profile.
  - Complete the details with your telephone number.

- Taxable constituent entity (UID register)
  - Search for your taxable constituent entity using the UID register integrated in OMTax.
  - You can enter a "name" or a "UID number".
  - For a detailed search, go directly to the UID register (https://www.uid.admin.ch).
  - By selecting the entry in the list, the taxable constituent entity is transferred to the registration.
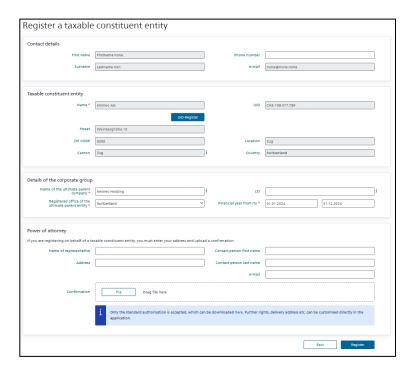 - Initially, the search is only executed within active entries.

Registration
Details of the corporate group

- **Information on the corporate group**
  - Enter the mandatory fields (*).
  - You can search for the "Legal Entity Identifier" at https://search.gleif.org/#/search/
  - Enter the financial year from/to for which you have to submit the tax return.

- **Authorisation to act**
  - If you are performing the registration on behalf of a taxable constituent entity, please also enter the name of your company and the mandatory details
  - Please upload the signed confirmation of authorisation.

- **Register**
  - Click on "Register" to complete the registration process.
  - To do this, you must check and accept the "Disclaimer".

Register a taxable constituent entity

Contact details

First name	Firstname none	Phone number	
Surname	Lastname non	e-mail	none@none.none

Taxable constituent entity

Name *	emineo AG	UID	CHE-109.577.789
	UID-Register		
Street	Weinberghöhe 10		
ZIP CODE	6300	Location	Zug
Canton	Zug	Country	Switzerland

Details of the corporate group

Name of the ultimate parent company *	emineo Holding	LEI	
Registered office of the ultimate parent entity *	Switzerland	Financial year from/to *	01.01.2024 — 31.12.2024

Power of attorney

If you are registering on behalf of a taxable constituent entity, you must enter your address and upload a confirmation.

Name of representative		Contact person first name	
Address		Contact person last name	
		e-mail	
Confirmation	File — Drag file here		

ℹ Only the standard authorisation is accepted, which can be downloaded here. Further rights, delivery address etc. can be customised directly in the application.

Back   Register

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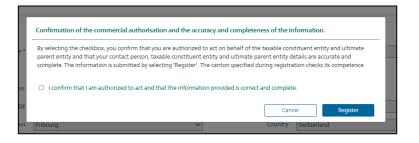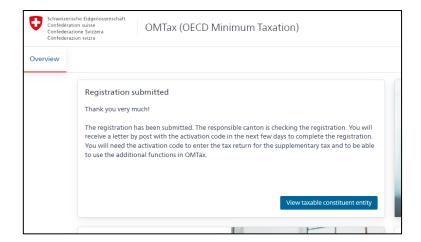Conferenza svizzera delle imposte

Registration

Details of the corporate group

- Registration submitted
  - Once you have submitted the registration, it will be checked by the canton responsible for the registered office and you will receive a letter with the activation code at the registered address of the taxable constituent entity.
  - If you have entered details under "Authorisation to act", the activation code will be sent to you.
  - As soon as you have received the activation code, you can log in again via the ePortal and enter the activation code.

Confirmation of the commercial authorisation and the accuracy and completeness of the information.

By selecting the checkbox, you confirm that you are authorized to act on behalf of the taxable constituent entity and ultimate parent entity and that your contact person, taxable constituent entity and ultimate parent entity details are accurate and complete. The information is submitted by selecting 'Register'. The canton specified during registration checks its competence.

☐ I confirm that I am authorized to act and that the information provided is correct and complete.

[Cancel]   [Register]

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Overview

Registration submitted

Thank you very much!

The registration has been submitted. The responsible canton is checking the registration. You will receive a letter by post with the activation code in the next few days to complete the registration. You will need the activation code to enter the tax return for the supplementary tax and to be able to use the additional functions in OMTax.

[View taxable constituent entity]

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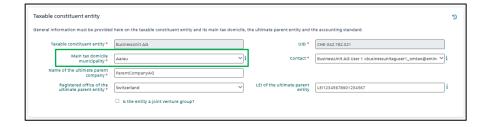Conferenza svizzera delle imposte

Registration
Main tax domicile

- The taxable constituent entity has only to be registered once and you can reuse it every year.

- The registration is activated by the canton of domicile (main tax domicile).

- If the taxable constituent entity is no longer taxable, you must also declare this.

- If the competent tax authority is different from the canton of domicile, you can indicate this in the tax return and the tax return will be forwarded to the competent tax authority.

ENTER ACTIVATION CODE

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Enter activation code

- As soon as you have received the letter with the activation code, you can log in to OMTax again via the ePortal.
- After logging in, you will see the "Enter activation code" button.

Enter activation code

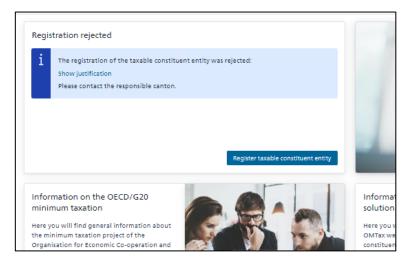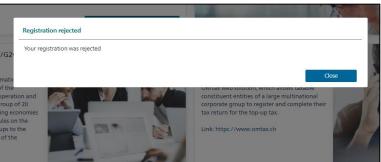- Enter the activation code and confirm the entry with "Enter".

REGISTRATION REJECTED

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Registration rejected

- If the registration was rejected by the canton responsible for your registered office, you will receive a message under "Notifications" and you can register again if required.

- By clicking on "Show justification", you can access the details of the rejection.

- If you have any questions, you can contact the cantonal tax office responsible for you (canton of registered office).
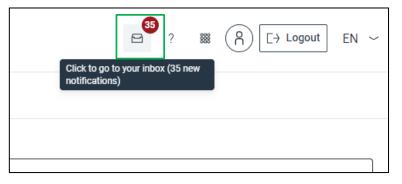
GENERAL FUNCTIONS

General functions
Notifications

- Notifications
    - Once you have logged in to the ePortal, you will see the mailbox for notifications in the top right-hand corner.
    - New notifications are indicated by a red symbol
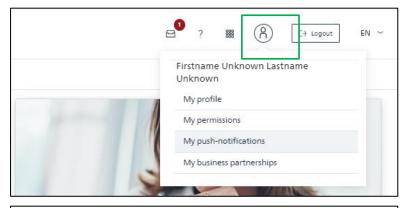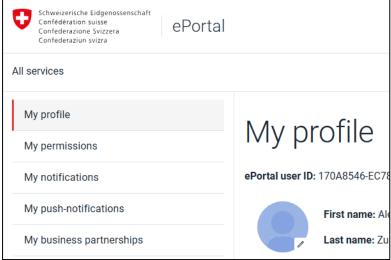   - Click on the icon to see the notification.

General functions

Settings (ePortal profile)

- **Settings**
  - If you click on your "My profile", you can manage your settings (surname, first name).

- **My profile**
  - Personal details and registration data.
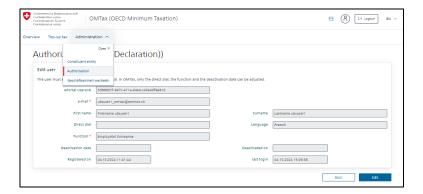 - Type of notifications as e-mail (default) or SMS.

General functions

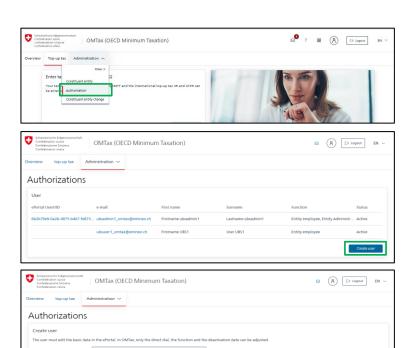Settings (OMTax profile)

- **Settings**
  - As soon as your constituent entity's registration is complete, new tabs will appear in the OMTax application, such as "Administration"
  - There you can customise your direct dialling in the OMTax profile.

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General functions

Add employees

- If other employees of your taxable constituent entity need access to OMTax, you can enter them in the "Administration"(available after successful registration).

- Make sure that the e-mail address entered is identical to the address with which the user has registered in the ePortal.

- Select "Authorisation" in the administration after you have authenticated yourself to OMTax.

- Select "Create user".

- Enter at least the e-mail address and the role of the user and save the details by clicking "Save".

General functions
Add employees

- You have the following functions to choose from:
  - Entity Administrator: can process and submit tax returns and also manage users.
  - Entity employee: Can only process and submit tax returns
  - Representative: Identical authorisation as "Entity employee". Information for you that the user is a representative.
- As soon as the user has logged in to OMTax for the first time, the fields "ePortal UserUID", "First name" and "Surname" are filled in automatically.
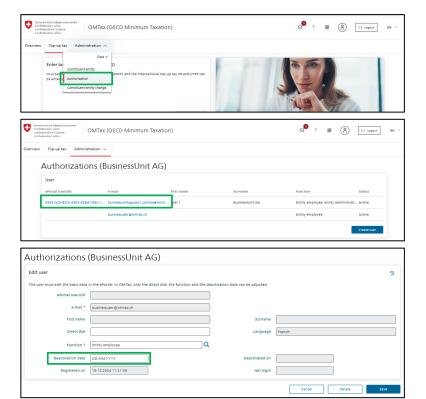
General functions

Mutate and deactivate employees

- If the data of a recorded employee needs to be adjusted, you can first display all recorded employees via "Administration - Authorisation".

- By selecting the "ePortal UserID" or the "e-mail", you can access the detailed view of the user.

- You can edit the "Direct dial" and "Function" fields via "Edit" *. Save the information via "Save".

- You can deactivate an employee by setting the "Deactivation date". From this date onwards, the user can no longer access the data of the company in OMTax.

- Under "Last login" you can see when the employee last logged in.

APPENDIX

Support for problems with the login

- CH-Login is a service provided by the Federal Office of Information Technology and Telecommunications (FOITT).
- Accordingly, the STC and emineo as the supplier of OMTax cannot offer any technical support in the event of problems with the ePortal - CH-Login.
- Please contact the service desk provided by the BIT if you have problems logging in (such as forgetting your password etc.):
  - E-mail: servicedesk@bit.admin.ch
  - Phone: +41 58 465 88 88

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Further information

- Further information is available:

  - *Slide set 1:   Register of user and constituent entity (this slide set)*
  - Slide set 2:   Entering and submitting tax returns
  - Slide Set 3:   Working as a representative

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History

- Version 1.00 from 25.02.2024: Initial version
- Version 1.01 from 19.12.2024: Update for Go Live

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