OMTax training

OMTax (OECD Minimum **Taxation**)

Slide set 3

Working as an authorized representative

Register several taxable constituent entities and authorize employees

History, see appendix

Contents

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OVERVIEW

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Overview
Introduction

- You can register one or more taxable constituent entities with OMTax as an authorized representative and enter and submit tax returns on behalf of the taxable constituent entity.

- As an authorized representative, you have all the functionalities available to you, such as the taxable constituent entity

- This slide set summarizes the relevant information on this topic

- Detailed explanations of the individual functions can be found in the slide sets

  - FS_1_Training_OMTax_Declaration_Authorisation
    All information on registration and authentication to OMTax.

  - FS_2_Training_OMTax_Declaration_Tax_Return
    All information on processing the tax return, communicating with the tax authorities and receiving the assessment notification.

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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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REGISTER TAXABLE CONSTITUENT ENTITY

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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.

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 group of companies

- Information on the group of companies
  - 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.
- Authorized representative
  - If you are registering on behalf of a taxable constituent entity, enter the name of the company and the mandatory information.
  - Please upload the signed confirmation of authorisation.
  - You can find the document here: www.omtax.ch

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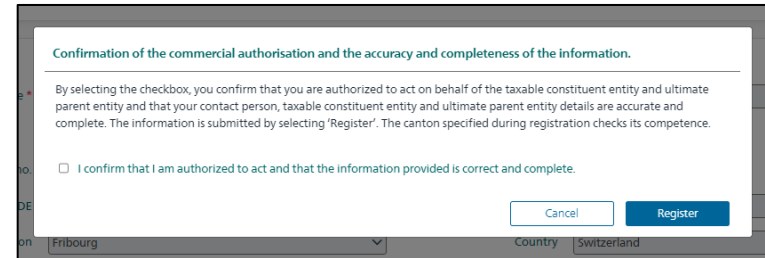
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Registration
Submit

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

- Registration submitted
    - Once you have submitted your registration, it will be checked by the tax authorities and you will receive a letter with the activation code at the address you entered.
    - As soon as you have received the activation code, you can log in again via the ePortal and enter the activation code.
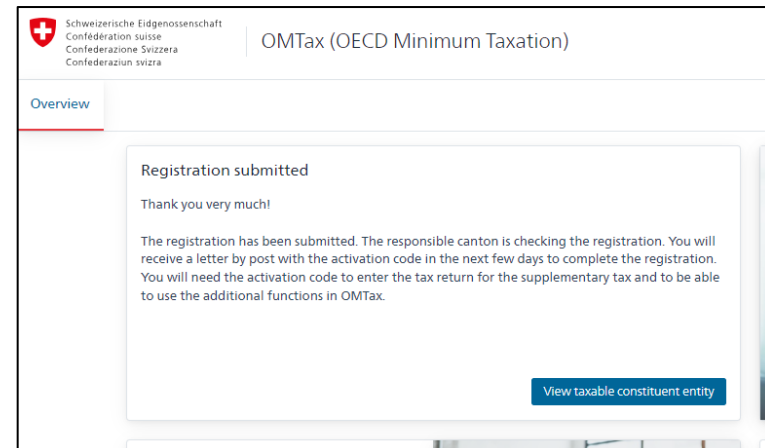
Registration
General information

- 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.
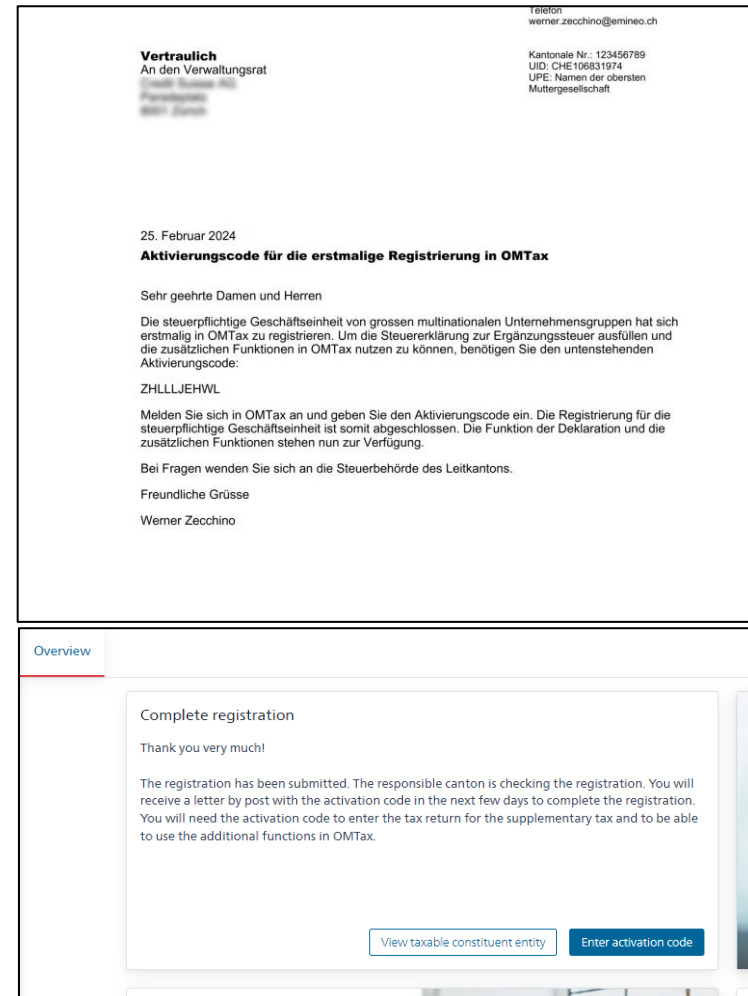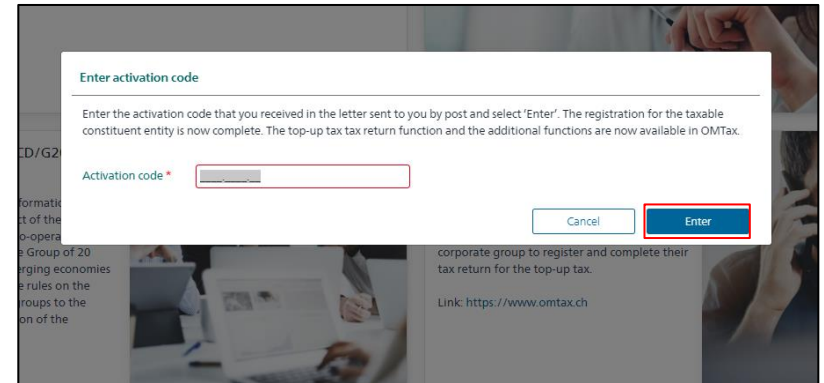
ENTER ACTIVATION CODE

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.

Telefon
werner.zecchino@emineo.ch

Vertraulich
An den Verwaltungsrat

Kantonale Nr.: 123456789
UID: CHE106831974
UPE: Namen der obersten
Muttergesellschaft

25. Februar 2024

Aktivierungscode für die erstmalige Registrierung in OMTax

Sehr geehrte Damen und Herren

Die steuerpflichtige Geschäftseinheit von grossen multinationalen Unternehmensgruppen hat sich erstmalig in OMTax zu registrieren. Um die Steuererklärung zur Ergänzungssteuer ausfüllen und die zusätzlichen Funktionen in OMTax nutzen zu können, benötigen Sie den untenstehenden Aktivierungscode:

ZHLLLJEHWL

Melden Sie sich in OMTax an und geben Sie den Aktivierungscode ein. Die Registrierung für die steuerpflichtige Geschäftseinheit ist somit abgeschlossen. Die Funktion der Deklaration und die zusätzlichen Funktionen stehen nun zur Verfügung.

Bei Fragen wenden Sie sich an die Steuerbehörde des Leitkantons.

Freundliche Grüsse

Werner Zecchino

Overview

Complete registration

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   Enter activation code

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Enter activation code

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

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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).

REGISTER ANOTHER TAXABLE CONSTITUENT ENTITY

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Register another taxable constituent entity

- If you represent additional taxable constituent entities, you can register further taxable constituent entities.

- You can only register additional constituent entities after the first taxable constituent entity has been capitalized.

- To do this, you must first log in to OMTax again.

- Select "Administration" and "Change constituent entity"

- Then select "Register another taxable constituent entity"
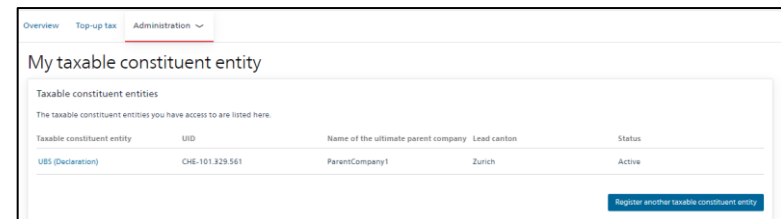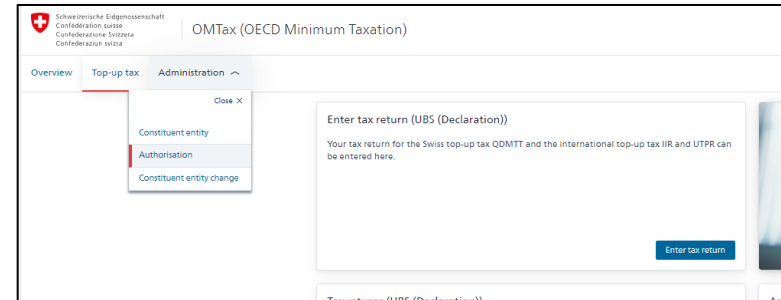
Register another taxable constituent entity

- You can search for and select a taxable constituent entity again via the "UID register".

- Enter the remaining data and complete the "Trading authorization" section.

- Upload the "Confirmation" and complete the registration with "Register".

Register another taxable constituent entity

- As soon as you receive the activation letter, you can log in to OMTax and switch to the administration of the companies with "Change administration → constituent entity".

- Select the constituent entity (activation pending) for which you have received the activation letter and enter the activation code.

- After "Entering" you will receive a confirmation and the status is "Active".

- If a constituent entity is active, you can enter and submit tax returns for it.

- *There can only ever be one outstanding activation before you can register further constituent entities.*

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CHANGE CONSTITUENT ENTITY

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Change constituent entity
General

- The next time you log in to OMTax, you will first see the page with the selection of taxable constituent entities for which you can process tax returns.

- Select the constituent entity you wish to edit.

- You will see the constituent entity you work for in the title.

- To change the constituent entity to be edited, select "Administration" and "Change constituent entity".

- You will then see the selected constituent entity in the title.

EDIT TAX RETURN

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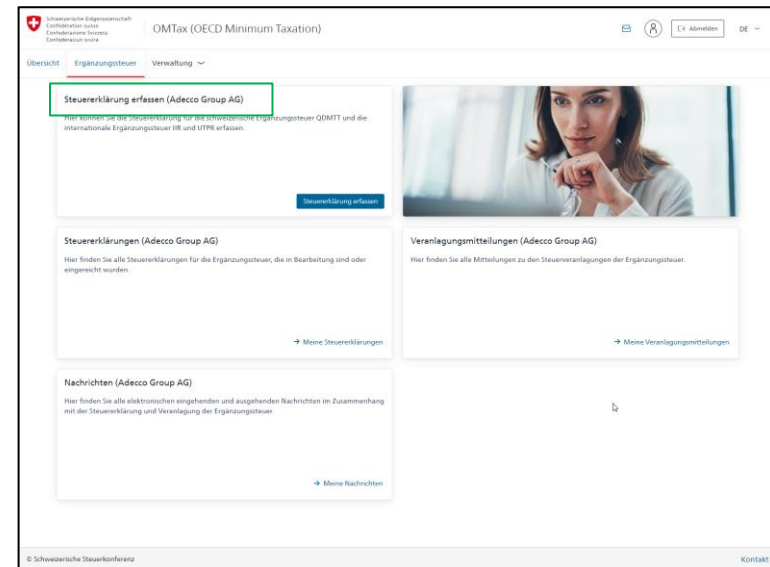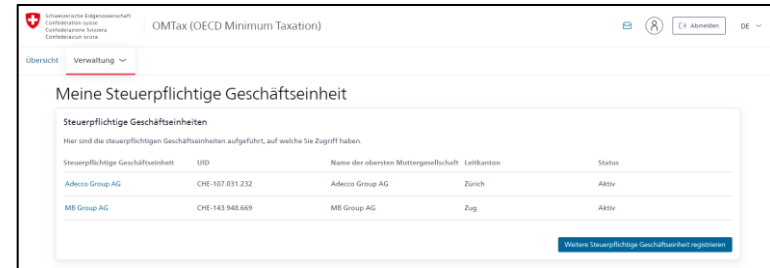
Edit tax return

Create tax return

- The tax return is processed as explained in the corresponding slide set.
  - FS_2_Training_OMTax_Declaration_Tax return

- In the tax return, you will see the taxable constituent entity at the top and the name of the authorized representative in the "Power of attorney" section.

- Please check the delivery address. The address of the person authorized to trade is displayed by default.

ADD ADDITIONAL EMPLOYEE

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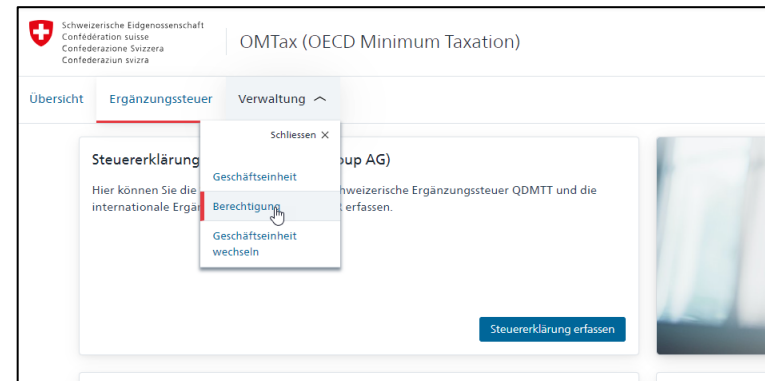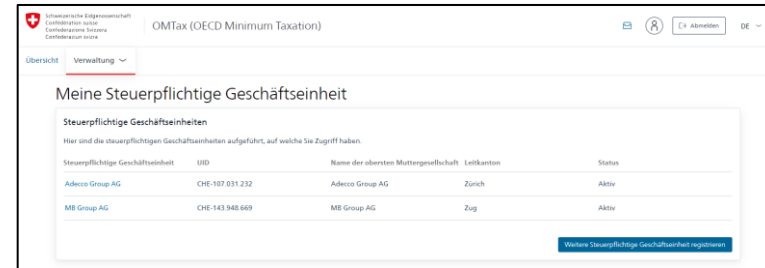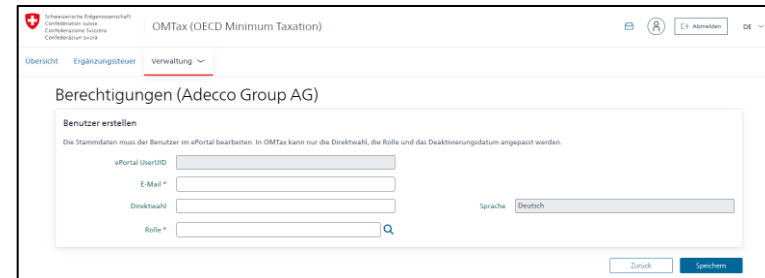
Add additional employee

- You can register additional employees for a constituent entity.
- Under "Administration", "Change constituent entity", select the constituent entity for which you want to register an employee.
- Then switch to the "Authorization" menu
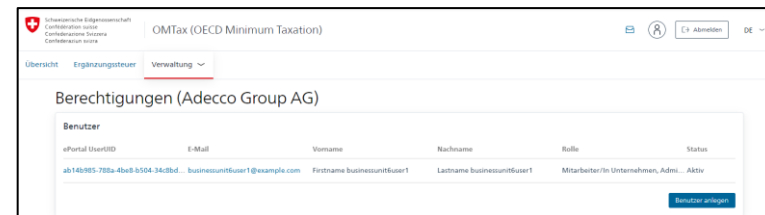
Add additional employee

- Make sure that the e-mail address entered is identical to the address with which the user has registered in the ePortal.
- Select "Create user".
- Enter at least the e-mail address and the role of the user and save the details by clicking "Save".
- As soon as the user logs in to OMTax for the first time, the fields "ePortal UserUID", "First name" and "Last name" are filled in automatically.

- *You must register the employee with each constituent entity to which the employee is to have access.*

APPENDIX

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Support for problems with the login

- CH-Login is a service provided by the Federal Office of Information Technology and Telecommunications (FOITT).
- Accordingly, the SSK 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
    - Slide set 2:   Entering and submitting tax returns
    - *Slide set 3:   Working as a representative (this slide set)*

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History

- Version 1.00 from 04.10.2024: Creation