

# **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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- Register taxable constituent entity
- Enter activation code
- Register another taxable constituent entity
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# OVERVIEW

# 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.

# 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"

# REGISTER 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.

Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun Svizra

OMTax (OECD Minimum Taxation)

Overview

**Submit registration**

Completing the tax return for the top-up tax in OMTax requires the first-time registration of the taxable constituent entity of a large multinational corporate group in order to confirm the identity of the constituent entity.

Here you can make and submit the first-time registration of the taxable constituent entity and the ultimate parent entity.

**i** If the taxable constituent entity is already registered, new users can be added by its administrator.

[Register taxable constituent entity](#)

**Information on the OECD/G20 minimum taxation**

Here you will find general information about the minimum taxation project of the Organisation for Economic Co-operation and Development (OECD) and the Group of 20 major industrialised and emerging economies (G20). The aim is to adapt the rules on the taxation of large corporate groups to the digitalisation and globalisation of the economy.

Link: Model Global Rules (Link: <https://www.oecd.org/iam/topics/sub-issues/global-minimum-tax/global-anti-base-erosion-model-rules-pillar-two.html#rules>)

**Information on the OMTax web solution**

Here you will find specific information on the OMTax web solution, which allows taxable constituent entities of a large multinational corporate group to register and complete their tax return for the top-up tax.

Link: <https://www.omtax.ch>

# 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.

Register a taxable constituent entity

Contact details

First name  Phone number

Surname  e-mail

Taxable constituent entity

Name \*  UID

Street no.

ZIP CODE  Location

Canton  Country

Details of the corporate group

Name of the ultimate parent company \*  LEI

Registered office of the ultimate parent entity \*  Financial year from/to \*

UID-Register

Name / UID of the constituent entity \*  ⓘ

Search only in active entities

Search result

|                 |          |           |    |        |
|-----------------|----------|-----------|----|--------|
| CHE-330.333.063 | EMI GmbH | Lachen SZ | SZ | Active |
|-----------------|----------|-----------|----|--------|

1 Total



# 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](http://www.omtax.ch)

Register a taxable constituent entity

Contact details

First name  Phone number

Surname  e-mail

Taxable constituent entity

Name \*  UID

Street no.  UID-Registar

ZIP CODE  Location

Canton  Country

Details of the corporate group

Name of the ultimate parent company \*  LEI

Registered office of the ultimate parent entity \*  Financial year from/to \*

Handelsberechtigung

Falls Sie die Registrierung im Auftrag einer steuerpflichtigen Geschäftseinheit vornehmen, müssen Sie die Adresse erfassen und eine Bestätigung hochladen.

Name des Handelsberechtigigten  Ansprechpartner \*

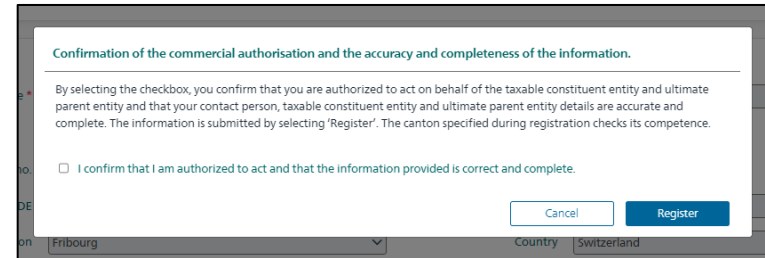
Address \*  e-mail \*

Bestätigung \*  Drag file here

# 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.



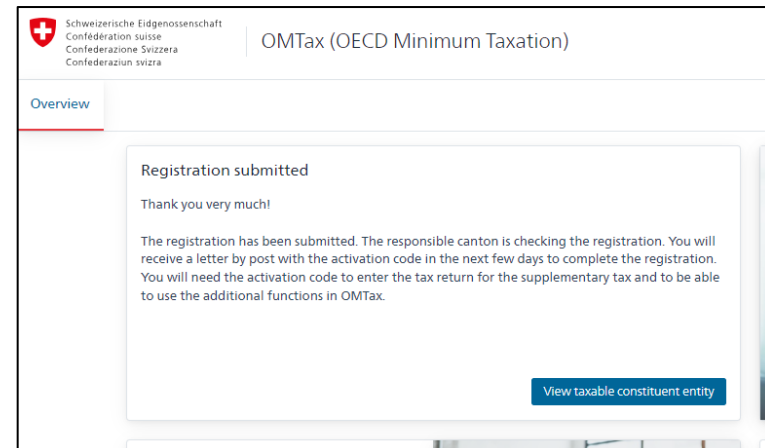
Confirmation of the commercial authorisation and the accuracy and completeness of the information.

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

Fribourg Country Switzerland



Schweizerische Eidgenossenschaft  
Confédération suisse  
Confederazione Svizzera  
Confederaziun svizra

OMTax (OECD Minimum Taxation)

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

# 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.

Taxable constituent entity

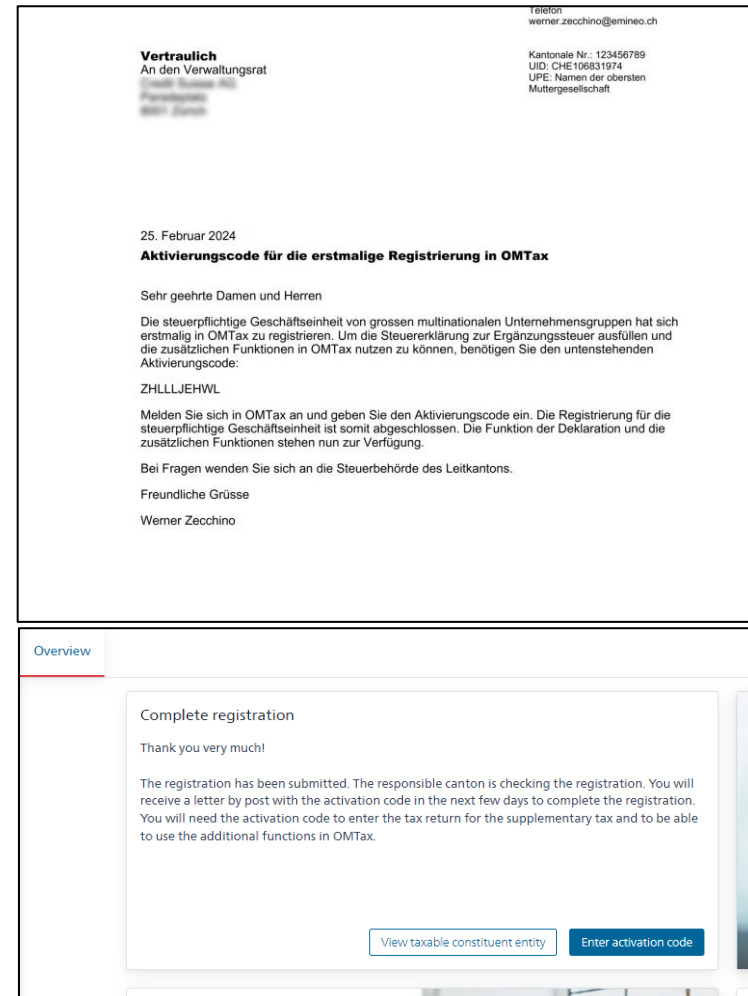
General information must be provided here on the taxable constituent entity and its main tax domicile, the ultimate parent entity and the accounting standard.

|   |  |                                   |                     |
|---|--|-----------------------------------|---------------------|
| Taxable constituent entity *                      | KPMG AG  | UID *                             | CHE-106.084.881     |
| Main tax domicile Canton *                        | Zurich   |                                   |                     |
| Name of the ultimate parent company *             | ParentCompany2   |                                   |                     |
| Registered office of the ultimate parent entity * | Switzerland  | LEI of the ultimate parent entity | LEI4560000000000000 |
| User  | Lastname kpmguser1 Firstname kpmguser1 <kpmguser1_on > |                                   |                     |

# ENTER ACTIVATION CODE

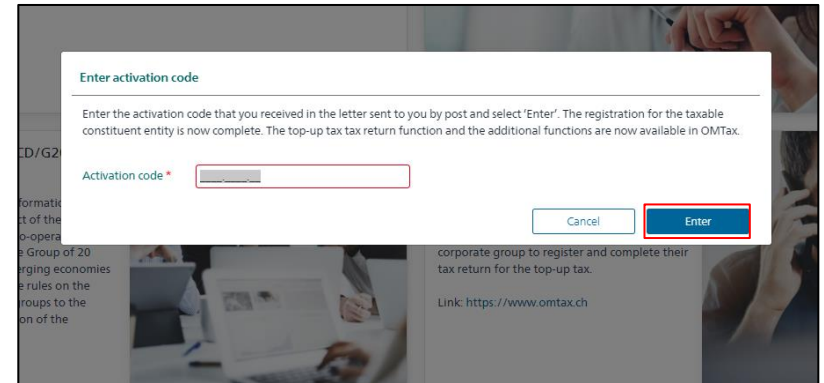
# Enter activation code

- 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.



# Enter activation code

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

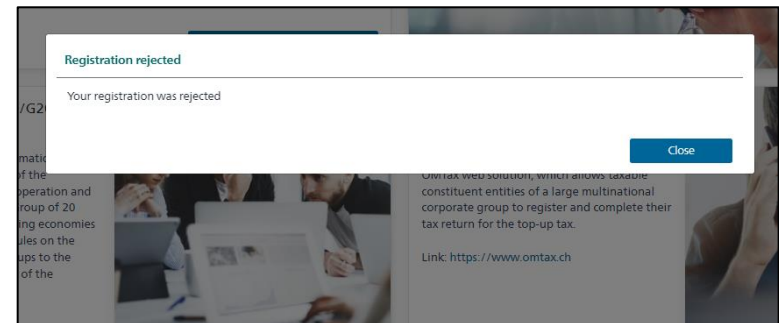
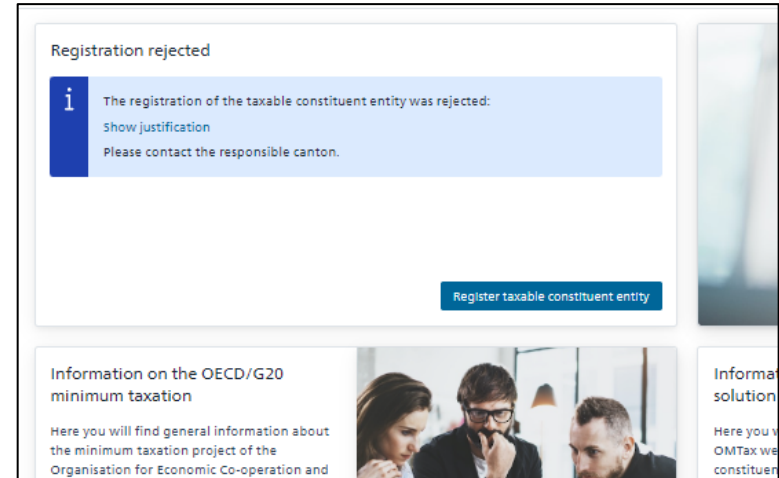


The screenshot shows a dialog box titled "Enter activation code". The text inside the dialog box reads: "Enter the activation code that you received in the letter sent to you by post and select 'Enter'. The registration for the taxable constituent entity is now complete. The top-up tax tax return function and the additional functions are now available in OMTax." Below the text is a text input field labeled "Activation code \*". To the right of the input field are two buttons: "Cancel" and "Enter". The "Enter" button is highlighted with a red border.

# REGISTRATION REJECTED

# 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).

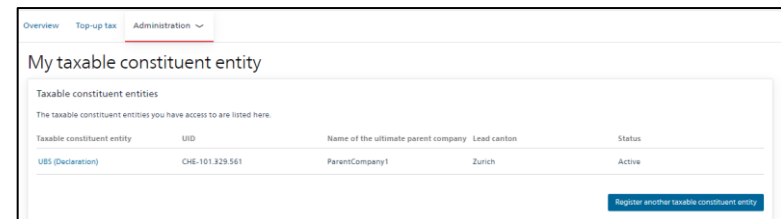
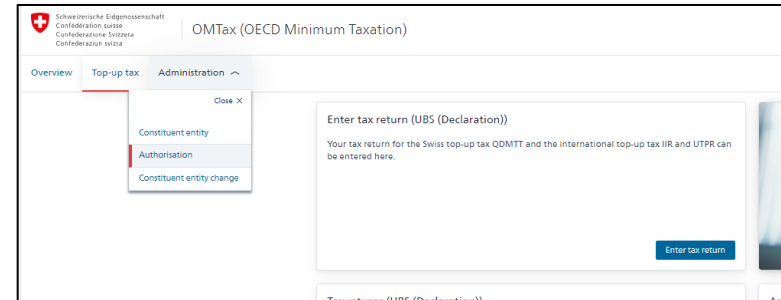




# REGISTER ANOTHER TAXABLE CONSTITUENT ENTITY

# 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".

Steuerpflichtige Geschäftseinheit registrieren

Kontaktangaben

Vorname: Firstname ubadmin1  
Nachname: Lastname ubadmin1  
Telefon:  
E-Mail: ubadmin1\_ontax@emineo.ch

Steuerpflichtige Geschäftseinheit

Name: emineo Holding AG  
UID: CHE-444.111.279  
Strasse Nr.: Weinberghöhe 10  
PLZ: 6300  
Kanton: Zug  
Ort: Zug  
Land: Schweiz

Angaben zur Unternehmensgruppe

Name der obersten Muttergesellschaft: emineo Holding AG  
Sitz der obersten Muttergesellschaft: Schweiz  
LEI:  
Geschäftsjahr von/bis: 01.01.2026 - 31.12.2026

Handelsberechtigung

Falls Sie die Registrierung im Auftrag einer steuerpflichtigen Geschäftseinheit vornehmen, müssen Sie die Adresse erfassen und eine Bestätigung hochladen.

Name des Handelsberechtigten: Vertreter  
Adresse: Bahnhofstrasse 10 6300 Zug  
Ansprechpartner: Firstname ubadmin1 Lastname ubadmin1  
E-Mail: ubadmin1\_ontax@emineo.ch

Bestätigung: Datei Testdokument.pdf

Zurück Registrieren

Bestätigung der Handelsberechtigung und der Richtigkeit und Vollständigkeit der Angaben.

Mit der Anwahl des Kontrollkästchens bestätigen Sie, dass Sie berechtigt sind, für die steuerpflichtigen Geschäftseinheit und die oberste Muttergesellschaft zu handeln, und dass Ihre Angaben zur Kontaktperson sowie zur steuerpflichtigen Geschäftseinheit und zur obersten Muttergesellschaft der Richtigkeit und Vollständigkeit entsprechen. Mit der Anwahl «Registrieren» werden die Angaben eingereicht. Der bei der Registrierung angegebene Kanton prüft seine Zuständigkeit.

Ich bestätige, dass ich berechtigt bin zu handeln und dass die Angaben richtig und vollständig sind.

Abbrechen Registrieren

# 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.*



| Steuerpflichtige Geschäftseinheit | UID             | Name der obersten Muttergesellschaft | Leistungsort | Status                 |
|-----------------------------------|-----------------|--------------------------------------|--------------|------------------------|
| UBS (Declaration)                 | CHE-101.329.561 | ParentCompany1                       | Zürich       | Aktiv                  |
| emineo Holding AG                 | CHE-444.111.279 | emineo Holding AG                    | Zug          | Aktivierung ausstehend |

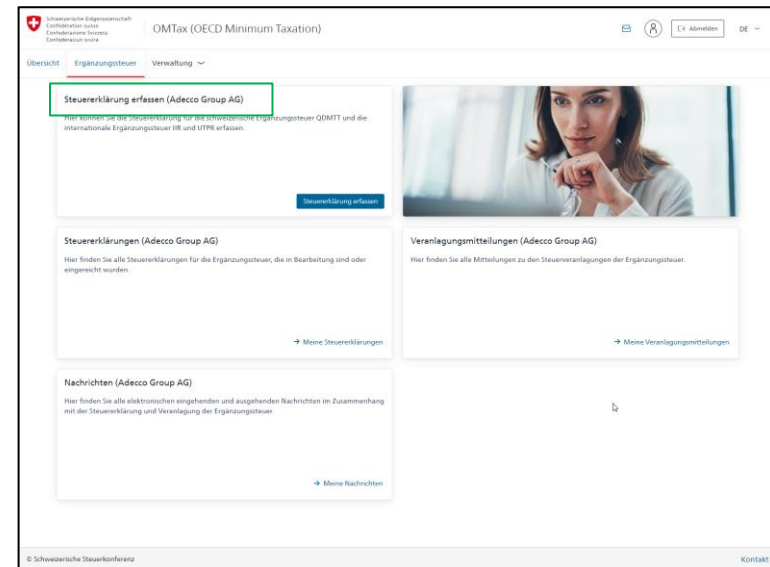
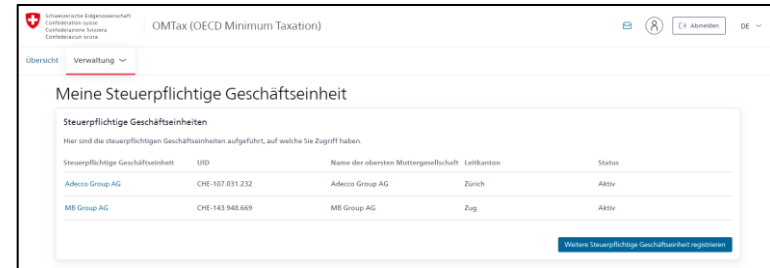
The screenshot shows the 'Aktivierungscode eingeben' form. The form has a text input field for the activation code, which contains 'NDKU.C4F7.H6'. Below the input field are two buttons: 'Abbrechen' and 'Eingeben'.

# CHANGE CONSTITUENT ENTITY

# 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

# 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.

Steuererklärung – Steuerpflichten

Steuerpflichtige Geschäftseinheit

Hier sind allgemeine Angaben zur steuerpflichtigen Geschäftseinheit und deren Hauptsteuerdomizil, zur obersten Muttergesellschaft und zum Rechnungslegungsstandard zu machen.

|                                      |                                      |                                     |                |
|--------------------------------------|--------------------------------------|-------------------------------------|----------------|
| Steuerpflichtige Geschäftseinheit    | emihao AG, Zweigniederlassung Zürich | UID                                 | CH-254.994.905 |
| Hauptsteuerdomizil                   | Zürich                               | Kontakt                             | Bitte wählen   |
| Name der obersten Muttergesellschaft | emihao Mutter                        | LEI der obersten Muttergesellschaft |                |
| Sitz der obersten Muttergesellschaft | Schweiz                              |                                     |                |

Es handelt sich bei der Gesellschaft um eine Joint Venture Gruppe

Handlungsvollmacht

Sie erfassen die Steuererklärung im Auftrag einer steuerpflichtigen Geschäftseinheit. Kontrollieren Sie die Angaben.

|                                    |                                |
|------------------------------------|--------------------------------|
| Name des Handlungsbevollmächtigten | Handlungsbevollmächtigter Name |
|------------------------------------|--------------------------------|

Steuererklärung

Hier ist der Zeitraum des Geschäftsjahres für die Steuererklärung anzugeben. Soll die Zustellung von Veranlagungsmittlungen nicht an die Sitzadresse der steuerpflichtigen Geschäftseinheit erfolgen, kann eine andere Zustelladresse erfasst werden.

|                       |            |            |                |                                    |
|-----------------------|------------|------------|----------------|------------------------------------|
| Geschäftsjahr von/bis | 01.01.2025 | 31.12.2025 | Zustelladresse | Pfingstweidstrasse 106 8005 Zürich |
|-----------------------|------------|------------|----------------|------------------------------------|

Adresse manuell erfassen

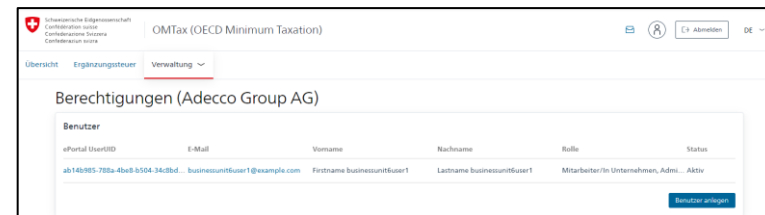
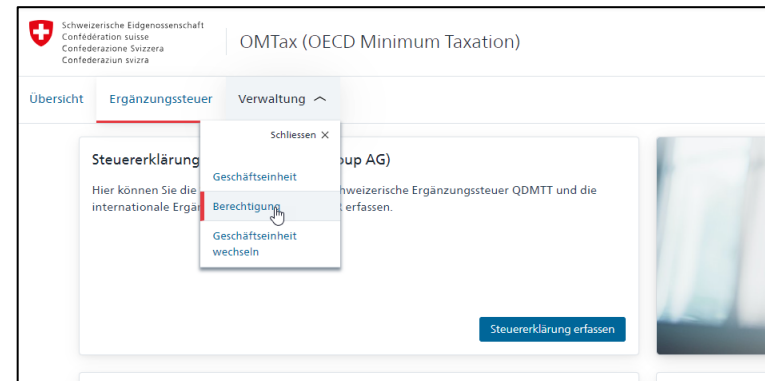
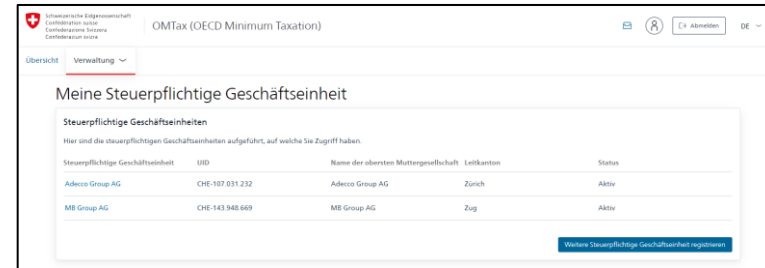
Steuerpflichten



# ADD ADDITIONAL EMPLOYEE

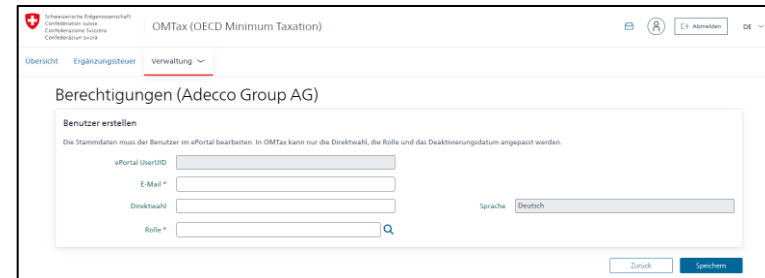
# Add additional employee

- 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 UserID", "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.*



The screenshot shows the OMTax (OECD Minimum Taxation) user creation interface. The page title is "OMTax (OECD Minimum Taxation)". The navigation menu includes "Übersicht", "Ergänzungsteuer", and "Verwaltung". The main heading is "Berechtigungen (Adecco Group AG)". Below this, there is a section titled "Benutzer erstellen" with a sub-note: "Die Stammdaten muss der Benutzer im ePortal bearbeiten. In OMTax kann nur die Direktwahl, die Rolle und das Duaktivierungsdatum angepasst werden." The form contains the following fields: "ePortal UserID", "E-Mail", "Direktwahl", and "Rolle". There is also a "Sprache" dropdown menu set to "Deutsch". At the bottom right, there are "Zurück" and "Speichern" buttons.

# 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 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](mailto:servicedesk@bit.admin.ch)
  - Phone: +41 58 465 88 88

# 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)*

# History

- Version 1.00 from 04.10.2024: Creation