

Press release

Swiss Federal Supreme Court confirms the unconstitutionality of the radio/TV taxation system for companies, but upholds its application

Geneva, December 19, 2024 - The Swiss Federal Supreme Court has confirmed the decision of the Federal Administrative Court of November 2023 declaring the SERAFE radio/TV fee collection system for companies to be unconstitutional. However, the country's highest legal authority has ruled that the tax should be temporarily maintained for reasons relating to the stability of the Swiss audiovisual sector, while calling on the Federal Council to amend the law and propose a new method of calculating the SERAFE fee.

The Swiss Federal Supreme Court confirms that the fee is an unconstitutional tax. It recognizes that the method of calculating this fee, based solely on turnover, does not respect the principle of equal treatment or the principle of ability to pay.

SUISSENÉGOCE takes note of the Federal Court's decision and regrets that its member companies are penalized by an unconstitutional tax. This situation continues to affect small and medium-sized companies in the raw materials trading and shipping sectors in particular. Indeed, the trading sector is characterized by a high volume of transactions/turnover, which does not reflect its real capacity to contribute. At a time when Switzerland needs to improve its economic framework conditions and remain competitive with other trading hubs, this new tax is most unwelcome.

Switzerland's attractiveness is already compromised by the introduction of the OECD minimum tax rate of 15%, which limits its fiscal room for maneuver. In this context, the addition of a supplementary tax only further weakens its competitiveness and its ability to attract new companies.

For this reason, SUISSENÉGOCE will contact the relevant authorities to find out what measures will be taken by the Federal Council to ensure that the new calculation system is incorporated into law as quickly as possible, in line with constitutional principles.

SUISSENÉGOCE

The Swiss Commodities Trading Association SUISSENÉGOCE is a non-profit, non-political organization. It represents the interests of trading companies, shipping companies, banks involved in commodity financing, insurance companies, law firms and affiliated service companies.

In 2006, GTSA, the Geneva-based maritime trade and chartering association, was founded. In 2014, GTSA became national and took the name of STSA in order to offer greater representativeness of the industry on the national level. STSA encompasses the three regional associations (GTSA, ZCA in Zug and LCTA in Ticino) and totals over 215 member companies and institutions, as well as around 100 experts involved in the association's various working groups. In 2023, STSA changed its name to SUISSENÉGOCE.



This name change reflects the evolution of our association. Our new name underlines our mission as a Swiss umbrella organization. Compared with our previous logo, the new one is lighter, more open and more transparent, reflecting the transformation of our association. It reminds us of the global activities of our members and uses a color code to show the wide range of our members' activities: light blue for shipping, brown for agriculture or mining, green for agricultural products, dark blue for energy and gray for ores and metals.

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