

Tax concessions

Scope:	The government of the Canton Grisons can award tax concessions on the taxable income to new or existing companies in the case of a fundamental change in business activities.
Legal basis	Tax legislation of the Canton Grisons dated June 8, 1986 (BR 720.000)
Application area:	The whole canton
Prerequisites:	<p>Tax concessions can be awarded for the following enterprises:</p> <ul style="list-style-type: none">▪ New foundations in the canton▪ A fundamental change in business activities, e.g. start of a new manufacturing sector in an existing company▪ No competition against existing, regularly taxed companies in Canton Grisons.
Type, amount and duration of the support:	Following consultation with the communities involved and in the interest of the cantonal public economy, the government can award partial or complete exemption from cantonal taxes for a maximum duration of 10 years.
Applications:	<p>The company must submit an application to the cantonal tax authorities during the planning stage of the project.</p> <p>The application must contain the following elements:</p> <ul style="list-style-type: none">▪ a description of the company making the application, its products and their trade positioning▪ a description of the proposal (project dossier or business plan)▪ a market and competitor analysis (competition situation), sales figures differentiating between national and international sales.▪ an evaluation of the financial feasibility of the proposal (including financial planning)▪ the most significant key financial data as plan figures for three to five years▪ the number of (new) work places (differentiating between higher and less qualified), intended investment figures and the effects of the project on the regional economy (suppliers, partners, training institutes)▪ information that the application for tax concessions applies to cantonal and possibly, also for direct federal taxes. (Awarding tax exemptions within the framework of regional politics.)