

CANTON OF GENEVA

Deadline for the payment of taxes - individuals

The instalments are usually based on the last taxable elements notified by the tax authorities or more recent information if they are available. Upon request, they may be adjusted downwards or upwards by internet or post.

The tax authorities notify ten instalments to cover the communal and cantonal taxes (ICC) which must be paid on 10st of each month of year N, starting on March.

If it appears that the payments are insufficient when the tax return is filed on year N+1, the difference must be paid spontaneously to the tax authorities, no later than March 31 N+1. Please take note that a special payment slip must be requested.

The federal direct tax (IFD) for year N must be paid no later than 31 March N+1. On request, it may be paid monthly in addition to the instalments for the communal and cantonal taxes and be paid in year N.

If the above payment deadlines are not respected, debtor interests are charged.

Deadline for the payment of taxes - companies

The instalments are usually based on the last taxable elements notified by the tax authorities or more recent information if they are available. Upon request, they may be adjusted downwards or upwards by internet or post.

The tax authorities notify ten instalments to cover the communal and cantonal taxes (ICC). If the financial statements are closed on 31 December, they must be paid on 10st of each month of year N, starting in March.

The federal direct tax (IFD) for year N must be paid no later than 31 March N+1. On request, it may be paid monthly in addition to the instalments for the communal and cantonal taxes and be paid in year N.

If the above payment deadlines are not respected, debtor interests are charged.