

## CANTON OF VAUD

### **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 twelve instalments to cover the communal and cantonal taxes (ICC) which must be paid on the last day of each month of year N.

If it appears that the payments are insufficient when the tax return is filed on year N+1, the difference must be paid spontaneously by means of the BVR+, no later than March 31 N+1.

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 payment deadlines are not respected, debtor interests are charged.

### **Deadline for the payment of taxes - companies**

The instalments are usually determined on the basis of 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.

If the financial statements of the company are closed on 31 December, the instalments for communal and cantonal taxes (ICC) are due according to the following schedule :

1st instalment	payable on April 30 N
2nd instalment	payable on August 31 N
3rd instalment	payable on December 31 N
Remaining balance	payable at latest on June 30, N+1 by means of the BVR+.

The federal direct tax (IFD) for year N must be paid by March 31, N+1.

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