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Spouse living in Switzerland can rank as liable to German tax

The finance ministry has issued a decree allowing the spouse living in Switzerland but with no Swiss income to opt for unrestricted German taxation.

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In February 2013, the ECJ held in favour of a German couple living in Switzerland but with income from German sources only, who were claiming the right to a full set of German personal allowances – including especially the relief for married couples – on the grounds that any Swiss allowances would be of no benefit for lack of income taxable in Switzerland. The basis for the ruling was the EU/Swiss agreement on the free movement of citizens. The finance ministry has now issued a decree to the effect that spouses of EU/EEA nationality living in Switzerland may opt for unrestricted German taxation if their partner is resident in Germany. The same decree also provides for a German deduction of alimony or maintenance payments to former spouses of family members resident in Switzerland on condition that the recipient taxes the income. In this regard, Switzerland is thus equated with the EU/EEA countries.

Keywords

Switzerland, spouse, unrestricted