

# Registration for purposes of Swiss VAT

## Be aware of your Swiss VAT position

Often, companies realize too late or simply ignore that they are subject to VAT in Switzerland. However, solving a VAT liability retro-actively will come more expensive than a clean start from the beginning.....

Foreign companies that make supplies in Switzerland (for example installation of machinery, organizing events like a seminar, congress or exhibition) can become liable for purposes of Swiss VAT if they meet certain conditions.

## Foreign companies and Swiss VAT liability

Generally, foreign companies may become subject to Swiss VAT

- when their Swiss turnover exceeds the threshold for annual turnover (as 2010: CHF 100'000), and
- the taxable domestic (in Switzerland) concern supplies of goods or (other than reverse-charged) services that do not fall under an exclusion of VAT liability.

## Steps for Swiss VAT registration

- notify the Swiss tax authorities by completing the online form for VAT registration,
- appoint Swiss VAT representative,
- arrange bank guarantee or transfer deposit for the security demanded by the tax authorities,
- inform yourself about your obligations as taxable person for purposes of Swiss VAT.

## Our professional services in the field of fiscal (VAT) representation

- facilitate the procedure for VAT registration,
- act as VAT representative for foreign companies,
- provide substantial information to foreign companies about their obligations for purposes of Swiss VAT,
- provide tools for VAT management, like online manual and VAT return preparation tool,
- prepare/review periodical VAT return,
- regular review of VAT compliance.

### Contact information

VAT plus GmbH, Switzerland offers professional legal consultancy in the field of VAT, customs law and international trade law.  
VAT plus concentrates on VAT/customs law in connection with international business transactions by companies.

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