

VAT registration (Swiss VAT)

Professional legal support for foreign companies

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), often have their Swiss customer act as importer.

However this customer is not entitled to deduction of the import VAT, and will have to pay back (with interest) the deducted VAT at import (if done so). The foreign company will have to register (retro-actively) and pay the VAT at import.

Generally, without additional measurements, the foreign company will not be able to deduct this VAT at import.

Foreign companies are subject to Swiss VAT

- when they exceed the threshold for annual turnover (CHF 75'000),
- in the scope of taxable domestic (CH) supplies of goods or (other than reverse-charged) services,
- and do not fall under an exclusion of VAT liability.

Steps for Swiss VAT registration

- notify the Swiss tax authorities,
- complete the forms for VAT registration,
- arrange bank guarantee,
- appoint Swiss VAT representative,
- open Swiss bank account (not compulsory),
- inform yourself about your obligations as taxable person for purposes of Swiss VAT.

Our professional services (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,
- prepare 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. We have an international focus, and operate directly or with local partners in the European Union or other countries.

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An international approach towards international issues