

Fiscal representation for Swiss value-added tax from 1st January 2018

On 1st January 2018, a very important partial revision of the Swiss value added tax (VAT) Act will come into effect for companies that are not based in Switzerland.

New, a company is no longer limited to the turnover in Switzerland (domestic), but the turnover in Switzerland and abroad (worldwide sales). Companies that achieve sales of at least CHF 100'000 worldwide will be subject to taxation from the first Swiss franc.

To date, foreign companies have been able to provide their services without VAT in Switzerland up to a turnover of CHF 100'000. This has resulted in competitive disadvantages in Switzerland, especially in the border regions.

As of 1st January 2018, Swiss VAT will become active if, for example, a company based in Germany receives an order of CHF 30'000 for the supply and assembly of a machine in Switzerland and the company's worldwide sales exceed CHF 100'000.

The company must register with the VAT in Switzerland, appoint a fiscal representative (for example SEFID Treuhand AG) and bill the invoice to the customer in Switzerland with Swiss VAT. On the other hand, the registered company can claim the input tax in Switzerland.

Our services in the field of value added tax for foreign companies

- Examination of Swiss VAT
- Taking charge of VAT representation
- Support when registering with VAT authorities
- Support and registration with the Swiss Customs and Excise Authority for ZAZ accounts
- Create periodic billing or assistance in creating periodic billing on your system

We would be pleased to assist you and your customers in Switzerland. We would also take over the activities of the fiscal representative. Please approach our contact persons Guido Schmid (guido.schmid@sefid.ch) and Arthur Exer (arthur.exer@sefid.ch)