



# Swiss VAT Refund Procedure

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## Background

A **foreign enterprise** which has no value added tax (VAT) liability in Switzerland can file a claim for refund of the VAT paid on business-related expenditure in Switzerland, subject to certain conditions.

## Target customers

Foreign enterprises which incur business expenditure in Switzerland, but are not registered for VAT purposes in this country.

## Description of the service

Acting as your tax representative, T+R Ltd. gives you comprehensive support with the preparation and correct processing of the Swiss VAT refund procedure.

## Notes on the refund of Swiss VAT

- No place of business in Switzerland
- The company has proof of registration as taxable person for VAT purposes
- The company has no VAT liability in Switzerland.
- No deliveries of goods and only certain services are provided in Switzerland, neither through third parties
- Reciprocal right between Switzerland and the country in which the place of business is located
- Minimum amount of VAT to be refunded is CHF 500 per calendar year
- Invoices comply with the formal requirements
- Proof of payment of all invoices can be provided (of Article 26 Para. 2 VATL)
- Appointment of a tax representative in Switzerland with power of attorney
- Submission of the application in due time, i.e. by 30 June of the following year in which the invoices were issued (1 application per calendar year only)

## Services provided by T+R Ltd.

- Compilation of all relevant documents
- Formal verification of the documents and preparation of the VAT refund application
- Assurance of fulfillment of the formal requirements of the application and submission to the Federal Tax Administration, main Division VAT (FTA)
- Verification of the decision taken by the FTA
- Initialisation of payment or transfer of the VAT refund if the application is approved

## Customer benefits

Thanks to our competent VAT experts as well as standardised tools we are able to process VAT refund applications efficiently and to give your company professional support with enquiries or negotiations with the FTA. To avoid tax losses in case of a tax liability in Switzerland, please

note that the time of registration for VAT purposes should be chosen carefully. We will be happy to verify whether a voluntary registration for VAT purposes in Switzerland would be favourable (see our service offer «Tax Representation in Switzerland»).

## Contact

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