



## ABT NEWS

### **Changes to the VAT regulations as of 1.1.2025 and information on facilitating VAT settlements**

Dear ladies and gentlemen,

In this newsletter, we would like to inform you about a few important changes to the VAT Act as of 1 January 2025. You will also find a few other valuable tips to make it easier for you to process your VAT returns in future:

#### **Tax representation of foreign companies**

Since 1 January 2025, the tax authority can dispense with the appointment of a Swiss fiscal representative, provided that the procedural obligations are fulfilled by the foreign company and the rapid enforcement of the VAT Act is ensured in another way. There is currently no immediate need for action for the majority of our clients, as these requirements are only met if the Swiss authorities are authorised to send official tax collection documents directly by post to the country in question. This is **currently only regulated in the double taxation agreement between Switzerland and France.**

#### **Platform taxation**

From 1 January 2025, sales generated by sellers using a domestic or foreign electronic platform will result in a tax liability for the platform in question. The platform will be declared a seller for VAT purposes and will be obliged to pay VAT on the sales.

The background to this change is the tax authority's endeavours to achieve equal treatment of domestic and foreign supplies. However, the integration of the electronic platform is only notional and purely for VAT purposes (billing and procedural obligations). Under civil law, the seller who realises the sales with the help of an electronic platform remains liable to pay VAT.

These changes have a particular impact in the areas of invoicing and VAT accounting and lead to a number of challenges in practical implementation. If you use a platform to sell your products, you are welcome to contact us to assess your tax liability or the tax liability of the platform.

It should also be noted that sellers who sell their products to buyers in Switzerland via platforms are subsidiarily liable for the amounts to be settled by the platform. If a platform fails to fulfil its registration and invoicing obligations, there **is a risk of import bans or even confiscation and destruction of the ordered items** without compensation, which in turn could have a negative impact on relationships with customers.

### **Security deposit**

The security deposit that was previously required by the tax authority when registering foreign taxable persons for VAT (minimum contribution of CHF 2'000) will **no longer be required for future registrations**. The security deposits of foreign taxable persons who have already registered should be **repaid during the course of 2025**.

### **Retention of electronic assessment notices**

When importing goods in your own name, you or, if applicable, your forwarding company will receive an electronic assessment decision (eVV) as proof of the import tax paid. If you wish to reclaim the import tax as part of the input tax, we would like to point out that the tax authority will only accept the electronic assessment decision and not the invoice from the forwarding company as legally valid proof. **We therefore strongly recommend that you keep the electronic assessment decisions**. The files are legally valid if you save them both as a PDF and as an XML file. If possible, we would be pleased to ask you to send us the electronic assessment decisions together with the forwarding invoices in future.

### **Deadlines and delivery of documents**

We are pleased to communicate to you once again the official submission and interest-free payment deadlines for the quarterly VAT declarations. These remain the same every year:

- 1st quarter 31 May
- 2nd quarter 31 August
- 3rd quarter 30 November
- 4th quarter 28/29 February

The submission and payment deadlines can generally be extended by three months.

However, we would like to point out that any interest on arrears will be charged after the original submission deadline has expired.

In order to ensure that your VAT declarations are processed or submitted on time, **please send us your documents by the 1st day of the month in which the VAT declaration must be submitted.** Otherwise we will take the liberty of sending you a reminder for the delivery of the documents.

We hope that this information has been helpful to you. If you have any questions, please do not hesitate to contact us.

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