

TaxPort International

Recovering Your VAT

Who qualifies to recover Swiss VAT?

VAT refund on the purchase of goods

Swiss VAT is only refundable to persons who are non Swiss residents and who are traveling back to their home country. VAT can only be refunded in Switzerland if that is the last country visited before you return to your home country/end destination. The minimum purchase in each shop is CHF 300. Participating shops will issue a Global Blue Tax Free Form on request. This form must be stamped by Customs to be eligible. You can cash the Global Blue Tax Free Form at the Global Blue Refund desk at Geneva and Zurich airports.

VAT refund on business related expenses

Individuals (i.e. students) cannot recover VAT on such expenses as they are not registered as corporate taxpayers in their own country.

Non Established businesses can recover the VAT paid out in Switzerland. The deadline for refund claims is 30 June following the calendar year in which the supply received was invoiced. This deadline is strictly enforced. Claims may be submitted in French, German or Italian. The claimant must appoint a representative who is a natural person or a legal entity whose domicile or registered office is in Switzerland. The claim period is one year. The minimum claim amount is CHF500.

The following documentation must accompany the claim (the forms indicated below are available for download at the website of the Swiss VAT authorities):

- Completed VAT refund claim (Forms 1222 and 1223). Form 1222 identifies the Swiss tax representative that needs to be appointed to apply for the refund.
- Original VAT invoices.
- Proof of payment (if requested by the Swiss tax authorities).
- A Certificate of Taxable Status for the claimant, which is issued by the competent tax authorities in the country where the claimant is established, to prove the business status of the claimant.

Applications for refunds of Swiss VAT may be sent to the following address:

Eidgenössische Steuerverwaltung
Hauptabteilung Mehrwertsteuer
Schwarztorstrasse 50
CH-3003 Berne
Switzerland

Please pass on this information to your accounting department.