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The Federal Council
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Development of VAT in the context of a digital and globalized economy

Bern, 19.06.2020 - At its meeting on 19 June 2020, the Federal Council opened the consultation on the partial revision of the VAT law (LTVA). It proposes in particular to impose all the services provided by mail order platforms and to simplify the establishment of VAT accounts by SMEs. The project also implements various parliamentary interventions.

Since the last revision of the VAT (entered into force in 2019), foreign mail-order companies must ask the Federal Tax Administration (AFC) to register them in the register of taxable persons if they achieve a higher turnover 100,000 francs on Swiss territory from small consignments (where the amount of VAT is less than 5 francs). The effect of this measure was found to be limited, as many foreign mail-order companies did not advertise with the AFC. In the future, it is the operators of mail-order platforms who will have to declare and impose all deliveries of goods processed by the platform and intended for Swiss territory. To implement this new regulation, the AFC may order administrative measures in cases where platforms or mail-order companies fail to request their registration in the register of taxable persons or do not fulfill their obligations to settle and pay. It may order an import ban for deliveries from the company concerned or the destruction of goods. In addition, to protect customers, it may publish the names of the companies against which it has taken such

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The Federal Council also proposes simplifications for the establishment of VAT accounts by SMEs and simplifications for foreign companies subject to tax in order to obtain law-abiding behavior. It also intends to align the concept of subsidy used in the context of VAT with that used outside this field.

The project also aims to implement three motions relating to integrated care, active participation in cultural events and menstrual hygiene products.


To prevent fraud, tax on acquisitions will be introduced on Swiss territory for transfers of emission rights, certificates and certificates of emission reductions, certificates of origin of the electricity and other rights, attestations and similar certificates. Pending the entry into force of this provision of the law, an amendment to the order will make it possible to impose the application of the declaration procedure. With these two measures, Switzerland respects the international agreements it has concluded with the European Union. Finally, the project provides a measure to fight against fraudulent bankruptcies in series.

The annex contains a detailed list of all measures.


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Documents

 VAT Law (PDF, 740 kB)

 Value Added Tax Ordinance (OTVA) (PDF, 674 kB)

 Explanatory report for the consultation on the partial revision of the VAT law (future development of VAT in the context of a digital and globalized economy) and on the partial revision of the VAT ordinance (PDF, 1 MB)

 Information letter to the cantons (PDF, 423 kB)



 Information letter to organizations (PDF, 418 kB)

 Annex presenting all the planned measures (PDF, 326 kB)

 Address / List of recipients / Elenco dei destinatari (PDF, 507 kB)

Author

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