

VAT - Acquisition tax

VAT is likely to apply to three different types of situations, two of which are well known: taxable supplies on Swiss territory rendered by companies registered for VAT purposes in Switzerland and the levying of import VAT when goods are brought into Swiss territory.

Less well known is the third case, which involves the taxation of certain supplies acquired abroad by a recipient domiciled in Switzerland: **acquisition tax**. This can apply to anyone: **companies, even if they are not registered for VAT purposes, and individuals for** alike. If the recipient is not registered for VAT purposes, however, no VAT is payable if the total amount for all supplies subject to acquisition tax does not exceed KCHF 10 per calendar year.

Services provided by foreign companies that are not VAT-registered in Switzerland, such as **the provision of staff, consultancy services, asset management, custody fees, lawyers' fees, etc.**, may be subject to acquisition tax. **In addition**, works on real estate (e.g. **gardening, carpentry, painting, etc.**) carried out by foreign suppliers may also fall within the scope of acquisition tax if they have not been subject to import VAT levied by Swiss customs.

In this respect, we remind you that VAT is levied according to the principle of self-taxation, which means, in the context of acquisition tax, that it is up to the recipient to declare and pay the VAT spontaneously if it turns out that the conditions for taxation are met. Non-VAT taxpayers must declare and pay the tax by 28 February of the year following the year in which the supplies were acquired.

In practice, we are seeing an **increase in requests for information**, particularly during VAT audits, and a **tightening of practice by the VAT authorities**. If the person liable for the acquisition tax has not declared or paid the amount of VAT within the period prescribed by law, the risk incurred corresponds to the payment of VAT for the period not yet time-barred (5 years), together with late interests currently corresponding to 4.5% per annum. In addition, the risk of a fine cannot be excluded.

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May 2025

Newsletter

Do you have any doubts or questions? In addition to your usual contacts at OBERSON ABELS SA, contact our VAT team.

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This note is of a general nature and does not constitute legal advice. We remain at your disposal should you have any questions regarding the above.

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