

## How foreign-based companies can reclaim Value Added Tax (VAT) paid in Switzerland

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In Switzerland, Value Added Tax (VAT) of 8% is imposed on goods and services.

VAT paid by **foreign-based companies and organizations** with respect to their participation in **exhibitions and fairs** can, however, be reclaimed, such as on stand rental, trade fair services, stand construction, hotel expenses, rental cars and meals (50%). If you have at least CHF 500.00 per year of claimable VAT, we advise you to contact the office mentioned below; this office will send you the necessary power-of-attorney forms and inform you of the formalities to be observed.

### **Any claim for reimbursement is dependent on the following conditions:**

- The claimant must provide written proof that his business domicile is outside Switzerland (by means of business owner/VAT certificate).
- The claimant's country of origin must guarantee "full reciprocal rights".
- Requests for reimbursement must be submitted within 6 months of the end of the calendar year in which the services and/or goods are utilised (30.06 with the authorities).
- Refundable VAT will be reimbursed if it totals a minimum CHF 500 in a calendar year. This equates to a minimum of approximately CHF 7 100 worth of services and/or goods, including 8% VAT.
- The claimant must appoint a representative with residential or business domicile in Switzerland.
- Documents submitted must be **originals** and must contain the names of the organizations supplying and also the company or organization utilising the services and/or goods. **Invoices submitted with claims must always carry the name of the claiming organization as the addressee.**
- **Claims must be accompanied by proof of payment of the invoices (copy).**
- Foreign businesses are entitled to make an application for reimbursement only once annually.

As law requires a Swiss tax representative, we recommend that you make your applications for reimbursement through an organization specialising in reimbursement or a chamber of commerce. We can recommend the following competent and reliable agencies:

**CB Cash Back AG**  
**Alte Steinhauserstrasse 33**  
**CH-6330 Cham**  
**Telephone +41 (0)41 740 30 80**  
**Fax +41 (0)41 740 31 81**  
**e-mail: info@cashback.ch**  
**www.cashback.ch**

**Conditions:** No basic fee, 15% commission on the reimbursed VAT.

Applications for reimbursement may also be made through Swiss fiduciary organizations or other mixed chambers of commerce domiciled in Switzerland.

**Olma Messen St. Gallen**  
Saint Gallen, 10. May 2010