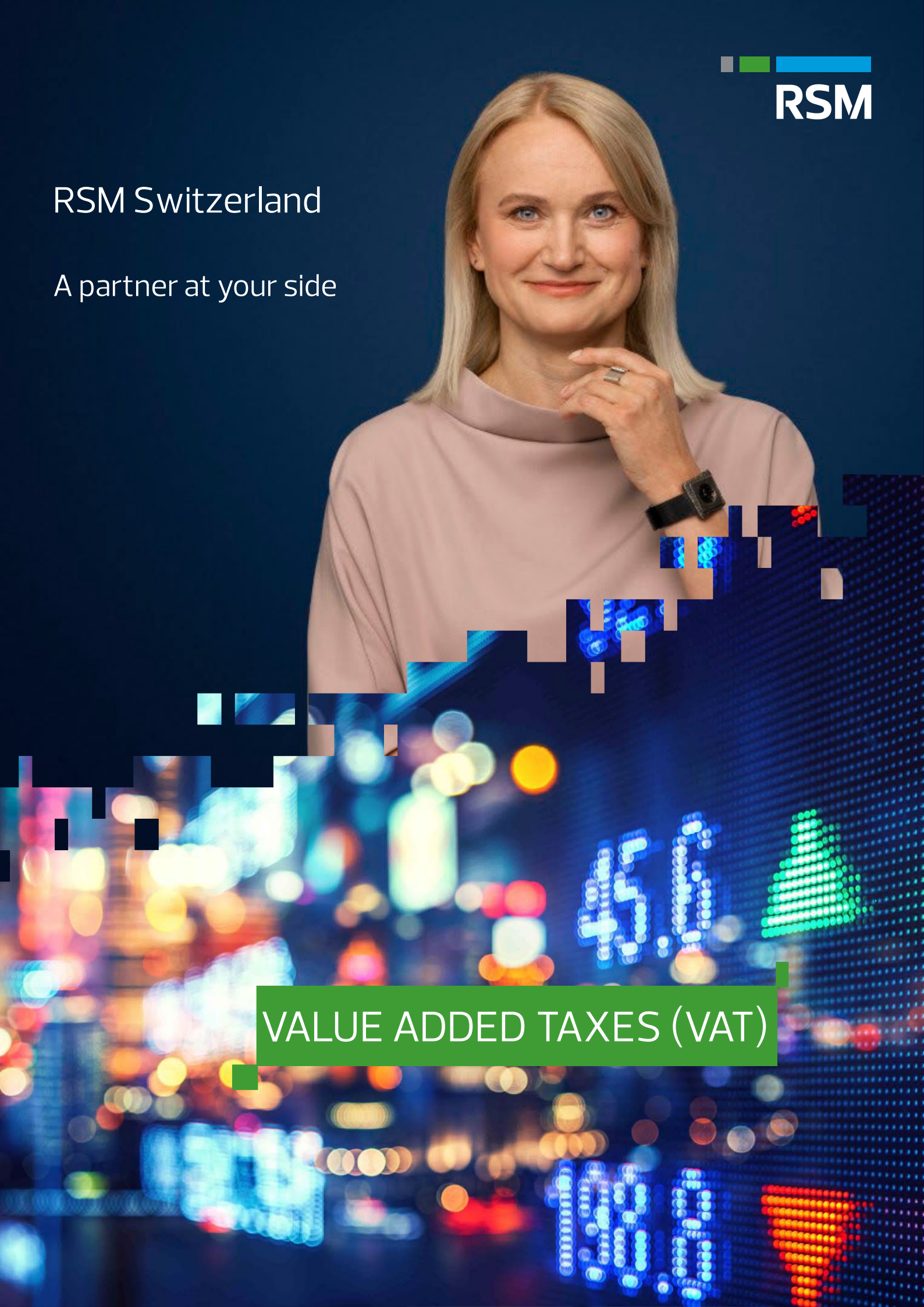


RSM Switzerland

A partner at your side



VALUE ADDED TAXES (VAT)

Value Added Taxes (VAT)

VAT corrections in favour of the administration for more than CHF 630 million!

Between 2024 and 2025, the VAT division of the Federal Tax Administration carried out around 27,200 VAT audits.

These audits resulted in

- VAT corrections in favour of the administration of around CHF 638,874,000
- VAT refund for registered companies of around CHF 218,919,000.

These staggering amounts show that VAT audits are rarely neutral for businesses, and that inaccurate VAT management can have serious consequences.

At RSM, we understand the complexities that a business can face in optimising its VAT management, especially when the company does not have a dedicated expert team.

With limited in-house resources, businesses often rely on accounting systems that incorporate minimal VAT logic, inevitably exposing the organisation to risk. What is often lacking is a strategic plan for managing VAT on a national and international scale. At RSM, we believe that such a plan can reduce risk, allows to identify opportunities, and to embed clear, reusable processes to reduce the time spent internally ensuring VAT compliance. As a result, you can focus on your business, without worrying about a VAT audit.

Our VAT experts will be happy to help you implement this strategic VAT plan, whatever your company's sector of economic activity, in Switzerland or abroad.

Meet our VAT Experts



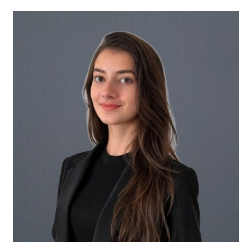
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Value Added Taxes (VAT)

With a presence in more than 120 countries around the world, RSM offers you tailored solutions to help you navigate the legal and technical complexities of VAT with a clear, comprehensive view.

RSM Switzerland's VAT offer includes the following services:

Advisory & Strategy

- Assessment of Swiss and foreign VAT obligations based on an in-depth review of all your company's activities
- Clarification of complex VAT issues
- VAT management planning based on current and future regulations
- Identification of optimisations and risks through a comprehensive review of activities
- Verification and optimization of corporate structures for efficient VAT management (supply chain arrangements, contractual structures, intercompany transactions, liquidity management)
- VAT due diligence

Compliance & Audit

- Detailed VAT Compliance Review: comprehensive assessment of your latest VAT returns (one or more years)
- compared against financial statements and business activity to identify audit risks and anticipate corrections efficiently
- Preparation of VAT statements and reconciliation of turnover and input tax
- Identification of process automation opportunities to strengthen compliance

Registration & Representation

- Application for Swiss VAT registration for Swiss and foreign companies
- Tax representation for foreign companies with no presence in Switzerland
- Requesting VAT deregistration

Procedures & Refunds

- Assistance and support during VAT audits
- Requesting rulings and assisting with negotiations and procedures with tax authorities
- Optimisation of cross-border flows according to import and export procedures
- Refund procedures of Swiss VAT for foreign companies and of foreign VAT for Swiss companies

We are convinced that RSM can bring real added value to your organisation when it comes to managing value-added tax. Our specialists understand the specificities of your industry and the current regulatory environment. Contact our VAT team today to discover how we can optimize your VAT position, reduce compliance costs and mitigate audit risks.

Contact us !

Scan this QR code and Contact us directly on our website.



About RSM

RSM Network

Global strength that reinforces our Swiss delivery

From Switzerland, RSM operates locally while leveraging the reach and capabilities of the RSM international network. This allows our teams to apply international standards and access specialised expertise whenever needed, without losing proximity or local leadership.

- Firms in **120 countries** with presence in each of the **top 40 major business centres** worldwide
- **56,000+** professionals globally
- **500+** offices across the Americas, Europe, MENA, Africa and Asia Pacific



56,000

People worldwide



500

Offices



120

Countries

RSM Switzerland

Swiss expertise, rooted in the local economic fabric

Operating across Switzerland, RSM supports Swiss SMEs, mid-sized companies and large organisations with audit & assurance, tax and consulting services. Our teams have a strong understanding of the Swiss regulatory, economic and entrepreneurial environment, bringing clarity and reliability to every engagement.

A single Swiss point of contact, connected globally

We know that time is precious. Your dedicated Swiss contact coordinates your needs locally and acts as your central interface, ensuring smooth collaboration and efficient delivery, while remaining close to your business realities.

Tailored solutions for Swiss businesses

Through close client relationships and strong sector knowledge, we deliver practical and tailored solutions.

Our approach helps organisations improve efficiency, manage risks and support sustainable growth in Switzerland and beyond.

Our presence in Switzerland



3

Offices



13

Partners



140+

People

