

RSM Switzerland

A partner at your side!



VALUE ADDED TAXES

# VAT

## VAT corrections in favour of the administration for more than CHF 550 million!

Between 2021 and 2022, the VAT division of the Federal Tax Administration carried out around 30,000 VAT audits. These audits resulted in

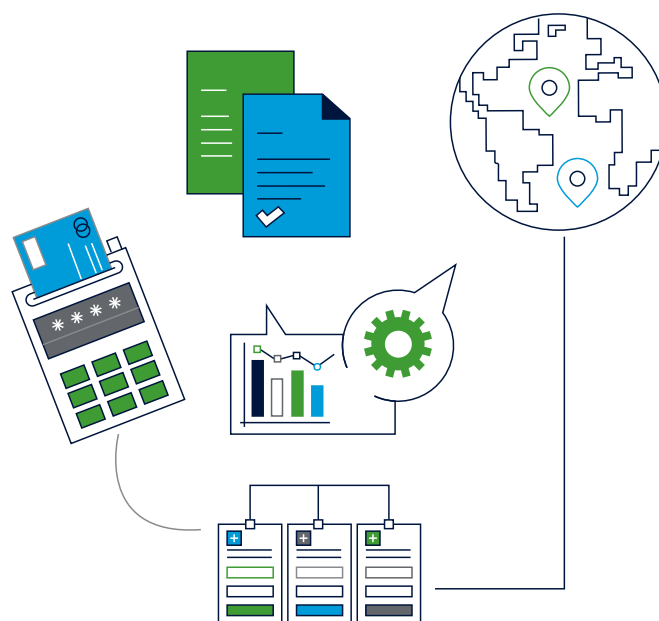
- VAT corrections in favour of the administration of around CHF 555,971,000
- VAT refund for registered companies of around CHF 135,436,000.

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, free from the threat of 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.



RSM Switzerland AG is a member of the RSM Network and trades as RSM. RSM is the trading name used by the members of the RSM Network. Each member of the RSM Network is an independent assurance, tax and consulting firm each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The RSM Network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ.

The brand and trademark RSM and other intellectual property rights used by members of the Network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

# 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, 360° view.

## RSM Switzerland's VAT offer includes the following services:

- Assessment of Swiss and foreign VAT obligations based on an in-depth review of all your company's activities
- Application for Swiss VAT registration for Swiss and foreign companies
- Tax representation for foreign companies with no presence in Switzerland
- Clarification of complex VAT issues and establishment of VAT processes
- Sanity Check: Detailed review of the latest VAT returns (for one or more years) and comparison of this information with your company's financial statements and business activity in order to identify the risks in the event of a VAT audit and anticipate corrections in the best possible way to reduce costs.
- Identification of optimisations and risks through a 360° review of activities
- Assistance and support in the event of a VAT audit
- VAT management planning based on current and future rules
- Requesting rulings and assisting with negotiations and procedures with the tax authorities
- VAT due diligence
- Preparation of VAT statements, reconciliation of turnover and input tax
- Optimisation of cross-border flows according to the various import and export procedures
- Refund procedures for Swiss VAT for foreign companies and foreign VAT for Swiss companies
- Verification that operations are structured in such a way that transactions can be managed efficiently for VAT purposes (corporate structure, supply chain arrangements, contractual structures, intercompany transactions and liquidity management).
- Identification of process automation opportunities
- Requesting VAT deregistration

We are convinced that RSM can bring real added value to your organisation when it comes to managing value-added tax. Just get in touch with us. We will be delighted to answer any questions you may have.

Contact Us !

Scan this QR code and contact us directly on our website!



# ABOUT RSM

## RSM Network

120 countries connected, a homogeneous approach with high added value

Whichever the country in which you operate may be, you have access to the whole RSM network. Our teams commit to the consistent quality of their projects in order to bring trust and security into your operations.

### A single point of contact and unique partner

We know that your time is precious. Your unique contact point at a high level is the relay of your needs at the heart of the network. It can make exchanges flow more smoothly, mobilise the local or international skills necessary whatever the destination of your ambitions may be

### A variety of skills for tailored-made solutions

Together, we make our best skills, expertise and our sectorial knowledge available to you in order to help you reach your objectives. This expertise can help you enhance your business efficiency, reduce costs, control risks and become more competitive.



**65,000**  
People worldwide



**900**  
Offices



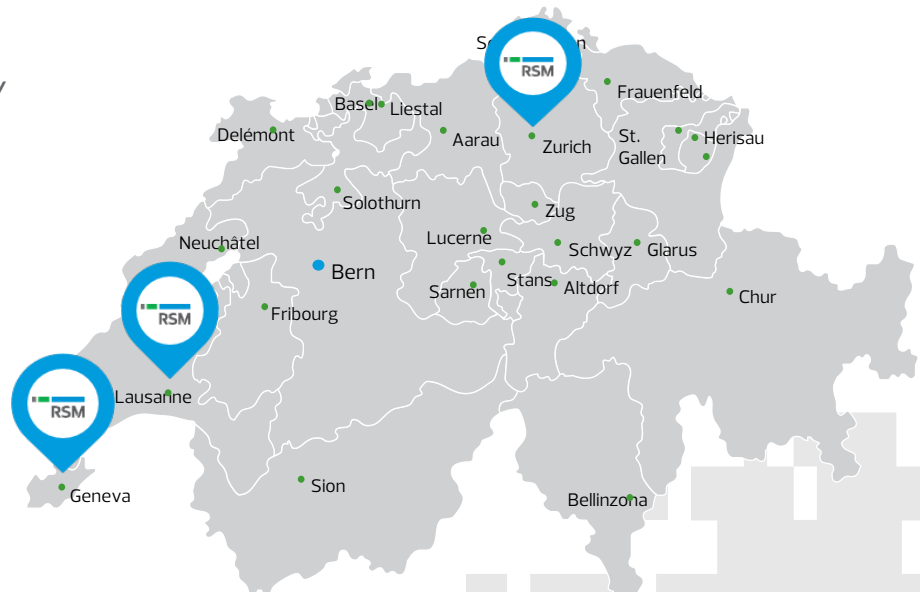
**120**  
Countries

**6%**  
Revenue  
growth in 2024  
to US\$ 10bn

## RSM Switzerland – A human scale approach for a local and global delivery

RSM in Switzerland has chosen to have a targeted presence in the country's main economic centres with offices and teams structured to cover the entire territory, both geographically and linguistically.

- 1** NATIONAL ENTITY
- 3** OFFICES
- 12** PARTNERS
- 130+** PEOPLE



GENEVA | LAUSANNE | ZURICH