



MBC facts: VAT / Corporate Charges

Tax changes

With the coming into effect of the new VAT law on 01 January 2018, significant changes have been made to two tax regulations for foreign companies:

- In the future, the basis for calculating the value added tax/VAT will be the worldwide sales of a company. Affected hereby are companies that achieve sales in Switzerland and have a worldwide turnover in excess of CHF 100,000. Many companies are therefore required to complete a VAT return for Switzerland.
- From 01 January 2019, companies will also be required to pay a device-independent radio-television fee that is calculated on the basis of the worldwide sales of a company achieving turnover in Switzerland.

This presents some companies with enormous challenges. The MBC team will support you in overcoming these hurdles and advise you competently on possible solutions.

VAT liability according to worldwide sales

Will you be required to complete a VAT return in Switzerland in the future? Then let us do it for you! With MBC as your tax representative, you do not need to worry about these administrative issues.

We will prepare and submit the quarterly VAT return for you and advise you comprehensively in important VAT-related matters. As your tax representative, we will serve as your company's point of contact vis-à-vis the Swiss Federal Tax Authority.

Radio-television fee for businesses

The new device-independent corporate charge, which will be replacing the current device-dependent fee, will come into effect on 01 January 2019. The new regulation provides that the company charge will in the future be calculated on the basis of turnover.

It is important to note that the turnover in this regard refers to the worldwide sales of a company. In order to avoid negative repercussions, one option would be to set up an independent subsidiary domiciled in Switzerland. We will gladly support you in this endeavour.

The amount of the corporate charges, graduated according to turnover (in CHF)

Annual turnover	charge/year
up to 499,999	0
500,000 to 999,999	365
1 million to 4,999,999	910
5 million to 19,999,999	2,280
20 million to 99,999,999	5,750
100 million to 999,999,999	14,240
1 billion and more	35,590

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Your questions have not been answered?
Or you want to know more about our services?
In a personal meeting you will learn about everything that is important for you.

Contact us via
info@mbc.swiss or +41 (0) 41 / 781 55 37