

# Tax Alert

## Switzerland/Liechtenstein

### Electronic Filing of VAT Returns New Standard as from Q1/2020

Electronic filing of VAT returns as a new standard will replace paper filings. As from the reporting period Q1/2020 paper filing will only be granted by exception based on a specific written request for a paper VAT return.

The Federal Tax Administration currently offers electronic filing through the Suisse-Tax-Portal and many taxable entities have already changed their way of filing from paper to electronic VAT returns. The change can be made at any time and requires the taxable entity to appoint a 'super-user' who acts as account

administrator and is considered the person who is lawfully signing the electronic VAT returns for the taxable entity. The set-up of electronic filing thus requires the taxable entity to create an account on the Suisse-Tax-Portal of the Federal Tax Administration.

In addition, the Federal Tax Administration has announced that it is planned to establish a second way of e-filing, which is not entirely electronic, but partly on paper. Whereas the data of the VAT return will be submitted electronically, the signature for the

VAT return will still have to be sent by post. Only when the Federal Tax Administration will have received both, the VAT return data electronically and the lawful signature on paper, the VAT return would be considered filed. The future release date of such planned alternative is not cleared for the time being.

Taxable entities, which have not yet implemented electronic filing of VAT returns, should consider to do this soon. Grant Thornton Switzerland/Liechtenstein is well positioned to provide hands-on advice.

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## Contact



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