



Mandatory registration for online platforms from 2025

From 1 January 2025, online platforms will be obliged to register for value added tax (VAT) in Switzerland and Liechtenstein if small consignments worth at least CHF 100,000 are sold to domestic customers via their platform within one year. This registration obligation also applies if the platform does not act as a seller itself, but merely brings buyers and sellers together. The aim of the tax obligation is to ensure that sales to domestic customers are taxed correctly and do not remain untaxed.

Definition of an electronic platform

An electronic platform is any electronic interface that enables direct contact between different parties in order to provide a supply of good or service. This can take the form of a browser-based marketplace, an app or another electronic medium. The term is deliberately broad in order to cover all current and future technological developments.

Enforcement of the regulation

The Federal Tax Administration can take administrative measures to ensure compliance with the new regulations. For example, consignments of goods from unregistered platforms can be detained and destroyed. Customers are not entitled to compensation in such cases. In addition, platforms against which measures have been taken can be named in a public register.



Important steps for companies

Companies that operate an electronic platform should check whether they are affected by the registration obligation. It is important to take all the necessary in good time to register for VAT by 1 January 2025. In this way, potential commercial and tax disadvantages can be avoided.

Support from Grant Thornton Switzerland and Liechtenstein

Grant Thornton Switzerland and Liechtenstein supports companies in implementing a legally compliant and VAT-efficient e-commerce supply chain. Please do not hesitate to contact us for further information.



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