

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

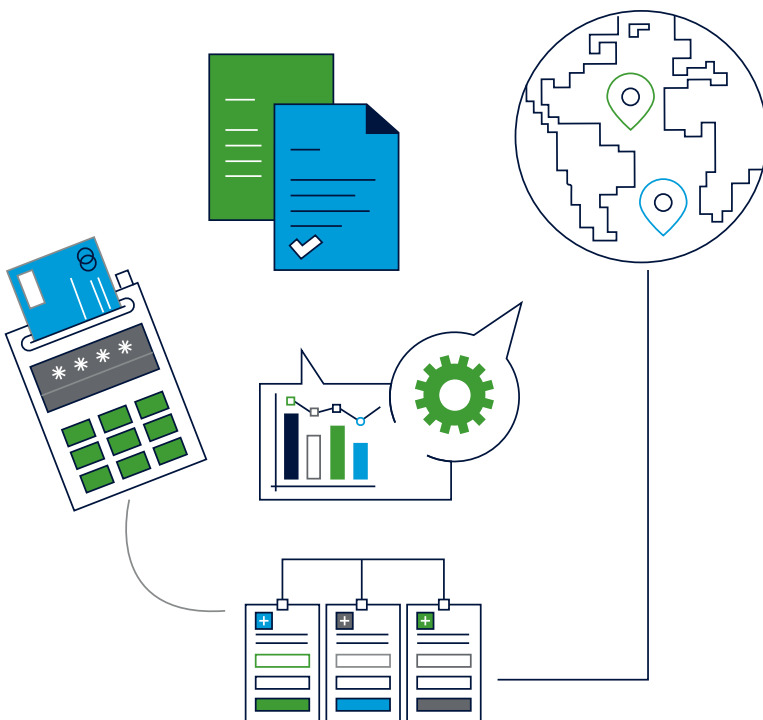
- VAT corrections in favour of the administration of around CHF 555,971,000
- VAT refund for registered companies of around CHF 135,436,000.

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, allow 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.



# 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!



# À PROPOS DE RSM

## Réseau RSM

### 120 pays connectés, une approche homogène à forte valeur ajoutée

Quel que soit le pays dans lequel vous opérez, vous avez accès à l'ensemble du réseau RSM. Nos équipes s'engagent sur la qualité constante de leurs projets afin d'apporter confiance et sécurité à vos opérations.

### Un seul point de contact et un partenaire unique

Nous savons que votre temps est précieux. Votre point de contact unique à haut niveau est le relais de vos besoins au cœur du réseau. Il permet de fluidifier les échanges, de mobiliser les compétences locales ou internationales nécessaires quelle que soit la destination de vos ambitions

### Un réseau reconnu

Au niveau international, RSM a reçu le prix du "Network of the Year" lors des International Accounting Bulletin Awards en 2017.

### Des compétences variées pour des solutions sur mesure

Ensemble, nous mettons à votre disposition nos meilleures compétences, notre expertise et nos connaissances sectorielles afin de vous aider à atteindre vos objectifs.

**6<sup>ÈME</sup>**  
RÉSEAU MONDIAL DE  
PREMIER PLAN EN  
MATIÈRE D'AUDIT, DE  
FISCALITÉ ET DE CONSEIL

**64 000+**  
ESPRITS CURIEUX

**9.4**  
MILLIARDS DE DOLLARS  
DE REVENUS

**120**  
PAYS

**820**  
BUREAUX

**3 750+**  
ASSOCIÉS

## RSM Switzerland – Une approche à échelle humaine pour une livraison locale et globale

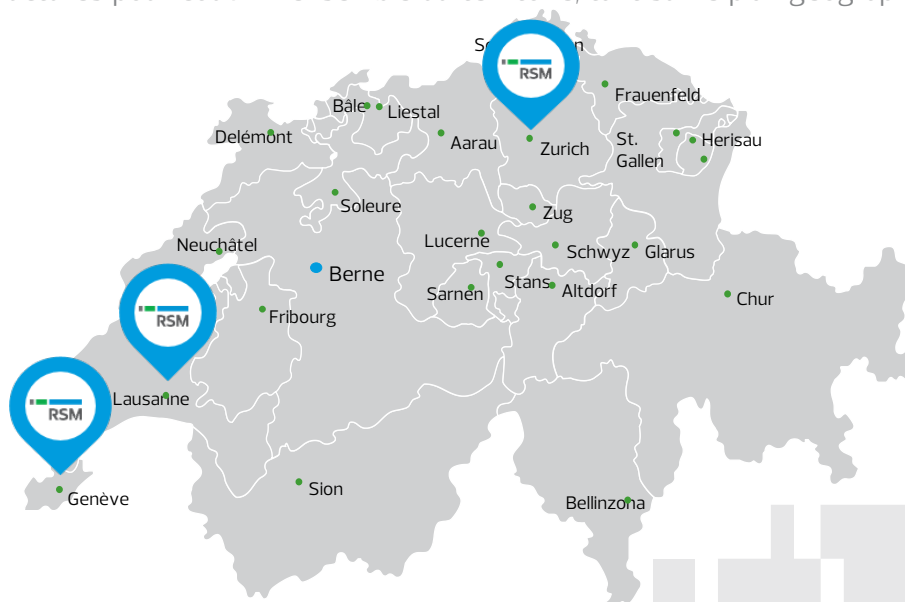
RSM en Suisse a choisi d'avoir une présence ciblée dans les principaux centres économiques du pays avec des bureaux et des équipes structurés pour couvrir l'ensemble du territoire, tant sur le plan géographique que linguistique.

**1**  
ENTITÉ NATIONALE

**3**  
BUREAUX

**11**  
ASSOCIÉS

**120+**  
COLLABORATEURS  
TALENTUEUX



GENÈVE | LAUSANNE | ZURICH