



REIMBURSEMENT OF SWISS VALUE-ADDED TAX (VAT) TO EXHIBITORS WHO LIVE OR HAVE THEIR BUSINESS HEADQUARTERS ABROAD

REIMBURSEMENT WHO LIVE OR HAVE THEIR BUSINESS HEADQUARTERS ABROAD

The location where the trade fair services are provided is decisive when levying tax (principle of the place of fulfilment). We are therefore required by law to charge value-added tax to exhibitors who live abroad. However, it is possible to claim reimbursement of value-added tax paid

REQUIREMENTS / REGULATIONS

- The applicant must provide evidence of his place of abode or registered business address in the foreign country and of his entrepreneurial status there
- The applicant must appoint a tax representative with a registered office in Switzerland
- The application for reimbursement must be submitted within six months of the end of the calendar year in which the trade fair services were provided (the deadline specified by Swiss authorities is 30 June)
- Original copies of the relevant records (invoices) must be provided
- The minimum VAT amount to be reimbursed per application must be at least CHF 500
- Only one reimbursement application may be submitted per year
- The application cannot be submitted before 1 January of the following year

COUNTRIES:

- The applicant's country of residence or registered business must grant reciprocity; this is currently the case with the following countries:
Austria, Australia, Belgium, Bulgaria, Canada, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Great Britain, Ireland, Iceland, Italy, Hungary, Latvia, Lithuania, Luxembourg, Monaco, Netherlands, Norway, Poland, Portugal, Romania, Sweden, Serbia, Slovakia, Slovenia, Spain, Hong Kong, Israel, Japan, Malta, Macedonia, Taiwan, Turkey and the United Arab Emirates; additional countries without reciprocal rights but where reimbursement is possible: Bosnia-Herzegovina, Montenegro, New Zealand and South Korea

RECOMMEND REPRESENTATIVE:

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Further information is available at www.cashback.ch