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Value added tax

# Significance for the Swiss Abroad

**On January 1, 1995, value added tax (VAT) was introduced in Switzerland. Goods and services which are exported are exempt from this tax in certain circumstances. Here is a brief guide.**

Like the old purchase tax, VAT – which came into force in Switzerland and the Principality of Liechtenstein on January 1, 1995 – is a general tax on consumption. It is levied on the supply of products, on services and on individual consumption. Independent producers exceeding the minimum sales limit (Sfr. 75,000.– per annum in taxable domestic sales) must include it in their accounts regardless of whether they are domiciled in Switzerland or abroad.

At present the VAT rate is either 6.5% or 2%. The lower figure applies mainly to products consumed on a daily basis, such as food and drink. Some services in the fields of health and social security, education, training, culture, banks (excluding asset management and collection), insurance and property are exempt.

VAT is levied according to the principle of the country of destination, i.e. the final payment must be made in the country in which the taxable product or service is to be consumed. Taxation on end consumption also means that imports of goods and services for domestic consumption are taxed in Switzerland. As a general rule Swiss products to be consumed abroad are exempt from Swiss VAT.

Taxable goods and services consumed in Switzerland are subject to VAT in all cases, regardless of whether they are consumed by a Swiss citizen resident in the country or abroad or by a foreign national. Example: A Swiss hotel must pay VAT on accommodation charges even

if the hotel guest in question resides abroad.

If a producer liable to pay tax abroad consumes taxable goods or services in Switzerland in order to supply taxable goods or services abroad, he may in some circumstances request from the Federal Tax Administration (ESTV) on an annual basis reimbursement of VAT which was openly declared or paid upon import. Example: A Swiss Abroad has a stand at the MUBA fair in Basle; in certain circumstances he can request from the ESTV reimbursement of VAT paid on the costs of the stand and of accommodation. Additional information on this is contained in a leaflet which may be obtained from the ESTV.

In the case of imported products the Federal Customs

Administration (EZV) levies import duty on the value of the product before it arrives at the initial destination in Switzerland. The Federal General Directorate of Customs, District Directorates of Customs and customs officials responsible will be pleased to provide information on the customs exemption limits in cross-border traffic. If a product or service is purchased abroad, tax must be paid upon it by the domestic consumer. If he is not already liable, his obligation to pay tax on goods and services imported from abroad comes into effect if he imports them to a value of over Sfr. 10,000.– per annum.

If products are dispatched abroad, an exporter normally liable to pay tax is not liable if he can establish proof of export by means of an official customs document (e.g. with the third copy of the standard document duly stamped by the customs authority).

In the case of cross-border traffic, export of a product by a supplier normally liable to pay tax is exempt from VAT in the following circumstances:

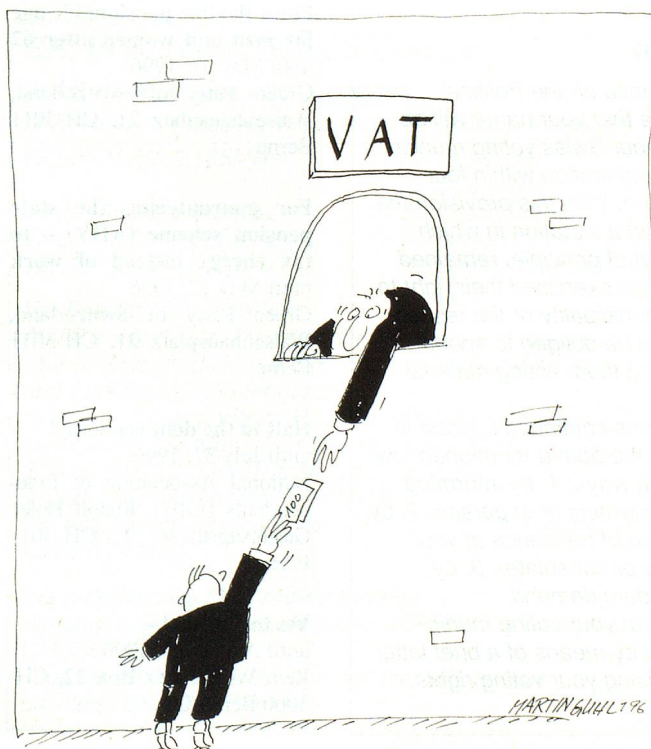
- the price on delivery must amount to at least Sfr. 500.– (inc. VAT);
- the purchaser must not be resident in Switzerland (regardless of whether he is a Swiss citizen or not), and the product must be either for his own use or intended as a gift;
- the product must be taken abroad by the purchaser within 30 days of his receiving it;
- proof of export must be provided by means of a copy duly stamped by the customs authority of the special export declaration for cross-border traffic (Form No. 11.49); this form must be filled in when the product is handed over by the supplier;
- the export declaration (Form No. 11.49) must include the name of the purchaser and must state only those products supplied to him; collective declarations including products for various purchasers are not admissible.

If any one of the above conditions is not met, the supplier liable to pay tax must pay VAT on the products concerned.

If services are provided to a person resident abroad, these may also be exempt from VAT.

Further information may be obtained from: The Federal Tax Administration, Schwarztorstrasse 50, CH-3003 Berne, Tel: +41 31 325 91 11, or the Federal General Directorate of Customs, Monbijoustrasse 40, CH-3003 Berne, Tel: +41 31 322 65 48.

**A. Gut, Federal Tax Administration**





Message to Swiss nationals formerly of the Belgian Congo and Ruanda-Urundi

# Claim your social security rights

The Federal Department of Foreign Affairs has issued a reminder to pensioners of Swiss nationality who receive a non-indexed pension from the "Office de Sécurité sociale d'outre-mer" (OSSOM). The Federal Council Decision of December 14, 1990, relating to the social security claims of Swiss citizens formerly of the Belgian Congo and Ruanda-Urundi, has now been modified. In consequence,

they have the right with retroactive effect to January 1, 1996, to financial assistance (a one-time lump-sum allowance) from the Swiss federal government provided they satisfy the following conditions:

1. They must have contributed for at least three years to the colonial social security systems of the Belgian Congo (i.e. prior to July 1, 1960) and/or Ruanda-Urundi (i.e. prior to October 1, 1961).

2. They must be beneficiaries of an old-age, widows' or accident pension from the OSSOM, which has not been indexed to the cost of living since 1960.

3. They must – regardless of their age – have an annual income which does not exceed three times the upper limit pursuant to Articles 2-4 of the Federal Law of March 19, 1965, on Supplementary Old-Age, Survivors' and Disability Benefits (ELG; RS 831.30).

Those concerned are advised to consult the Federal

Council Decision of December 14, 1990, relating to the social security claims of Swiss citizens formerly of the Belgian Congo and Ruanda-Urundi (RS 852.2) and its modification of October 6, 1995.

*Applications should be sent to: Federal Department of Foreign Affairs, Directorate of International Law, Claims Settlement Agreements, CH-3003 Berne or, if resident abroad, to the responsible Swiss diplomatic post (embassy or consulate). NYF*

Initiatives in brief

## No hydroplanes on Swiss lakes!

There are moves to give hydroplanes permission to land on some Swiss lakes. Franz Weber's popular initiative committee, Helvetia Nostra Foundation in Montreux, aims to prevent this. It would like to add the following sentence to Article 37<sup>quarter</sup> of the federal consti-

tution: "The use of public waters by hydroplanes shall be prohibited, except in cases of emergency". Franz Weber has been well-known for many years as an impassioned campaigner to protect nature and the animal world. ■

## Current popular initiatives

The following popular initiatives are still open for signature:

### For a flexible state pension scheme (AHV) – against raising the pensionable age for women

until May 15, 1996  
Rita Schmid Göldi, Hans-Huber-Strasse 4, P.O. Box 687, CH-8027 Zurich

### For a flexible pensionable age for men and women after 62

until May 22, 1996  
Green Party of Switzerland, Waisenhausplatz 21, CH-3011 Berne

### For guaranteeing the state pension scheme (AHV) – to tax energy instead of work

until May 22, 1996  
Green Party of Switzerland, Waisenhausplatz 21, CH-3011 Berne

### Halt to the debt economy!

until July 31, 1996  
National Association of Independents (LdU), Rudolf Hofer, Gutenbergstrasse 9, CH-3011 Berne

### Yes to Europe! –

until August 21, 1996  
Reto Wiesli, P.O. Box 22, CH-3000 Berne 15

### No hydroplanes on Swiss lakes!

until October 25, 1996  
Franz Weber, Helvetia Nostra Foundation, P.O. Box, CH-1820 Montreux

### For a people's value added tax

until January 11, 1997  
The Ticino League, Giuliano Bignasca, via Monte Boglia 3, CH-6900 Lugano

### Moderation in immigration!

until March 12, 1997  
The Swiss Democrats, Bernhard Hess, P.O. Box 8116, CH-3001 Berne

### Save on the military and defence in general – for more peace and future-oriented workplaces (redistribution initiative)

until March 26, 1997  
Peter Hug, Flurstrasse 1a, CH-3014 Berne

### More rights for the people thanks to the referendum with counter-proposal (constructive referendum)

until March 26, 1997  
Jürgen Schulz, P.O. Box 7271, CH-3001 Berne

### Deregulation initiative: more freedom – fewer laws

until June 5, 1997  
Ernst Cincera, Former National Councillor, P.O. Box 8494, CH-8050 Zurich

Swiss Abroad voting rights

### Renewal of registration

*The Federal Law and the Ordinance on the Political Rights of the Swiss Abroad state that your name will be struck off the voting register of your Swiss voting municipality if you do not renew your registration within four years of your previous registration. With this provision the Federal Council intended to avoid a situation in which Swiss Abroad registered only out of principle, remained on the register for years and never exercised their right to vote. In such event the voting municipality or the respective central cantonal office would be obliged to spend precious time and money sending them voting material indefinitely.*

*Renewal of registration confirms continued interest in Swiss political life. According to the above-mentioned law, this may be done in the following ways: 1. by informing your voting municipality either in writing or in person; 2. by registering in good time a change of residence at your Swiss diplomatic post (embassy or consulate); 3. by signing an initiative or a referendum demand.*

*We recommend that you inform your voting municipality within the specified period by means of a brief letter that you wish to continue exercising your voting rights.*

NYF