



## **Amendments in Swiss law on value added tax**

**Country** - Switzerland

**Submission Date** - 11/12/2018

Any foreign entity (EU and non-EU) who achieves a turnover of at least CHF 100,000 in 2018 from small consignments (tax amount due is CHF 5 or less) will imperatively be liable to tax as of 1 January 2019 and must register for VAT if it is to be assumed that such deliveries will also be carried out in the twelve months from 1 January 2019.

This partial revision of the Swiss VAT Act aims to place foreign mail-order companies on an equal footing with companies domiciled in Switzerland.

We remain at your disposal if you wish further information or analysis.