

Refund of value added tax (VAT) charged in Switzerland to foreign buyers

VAT charged in Switzerland in conjunction with a trade show participation is refundable under the following **conditions**:

- The claimant
 - must have his residence or business domicile in a foreign country and
 - be able to prove that he is conducting a registered business in that country and
 - may not conduct any business in Switzerland, that is, supply neither goods nor services.
- The purchased goods and services must contribute to the realization of a type of business income that would be subject to Swiss VAT if this income were achieved in Switzerland.
- The refund claim must be sent to the tax authorities within 6 months from the end of the calendar year during which the services were purchased (30.06).
- The refundable VAT for the calendar year must amount to at least CHF 500.–.
- The claimant must appoint a representative who has his residence or business domicile in Switzerland.
- The corresponding documents (original invoices) must be submitted.
- The country of the claimants residence or business domicile must grant reciprocal rights; at present this applies to the following countries:

Australia, Austria, Bahrain, Belgium, Bermuda Islands, Bulgaria, Canada, Czech Republic, Croatia, Cyprus, Denmark, Estonia, Finland, France, Germany, Greece, Great Britain, Hong Kong, Hungary, Ireland, Israel, Italy, Japan, Latvia, Lithuania, Luxemburg, Malta, Macedonia, Monaco, Netherlands, Norway, Poland, Portugal, Republic of Serbia, Romania, Saudi Arabia, Slovakia, Slovenia, Spain, Sweden, Taiwan, Turkey, USA and United Arab Emirates

A number of other countries have been contacted by Switzerland but have not yet granted reciprocal rights.

Please note that the VAT paid in connection with the show participation such as floor space rental and construction of the exhibition stand, services provided by the show organizers, hotel accommodation and food and beverages (if addressed to the company) is refundable in full.

As a Swiss tax representative is required by law, we recommend that you file your refund claim through a specialist company.

We can recommend the following companies :

- **Cash Back VAT Reclaim AG**
Gewerbstrasse 11, CH-6330 Cham
Tel. +41 41 747 30 00
Internet: www.cashback.ch; e-mail: info@cashback.ch

Special offer for participants of MCH Group: 15% commission on the refunded VAT. No basic fee. No charge for instructions to clients.

- **Wolfcons VAT Refund**
Haltenstarsse 27, CH-8912 Obfelden/ZH
Telefon +41 79 195 10 15
Internet: www.wolfcons.ch, e-mail: info@wolfcons.ch

Special offer for participants of the MCH Group: 11% commission on the refunded VAT. No basic fee. No charge for instructions to clients.

We require the following for your VAT refund

- the original bills
- your coordinator (address, banking arrangements, contact in case of inquiries)

Please send it by the mid of April, so that there is enough time to prepare and complete the claim.

The companies will gladly answer your questions and send you the necessary documents.

Sincerely yours,

MCH Basel Exhibition / MCH Zurich Exhibition /
MCH Beaulieu Lausanne / Design Miami Basel



MCH Swiss Exhibition (Basel) Ltd.
The Management

Basel, March 2019