



Schweizerische Eidgenossenschaft
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Eidgenössisches Finanzdepartement EFD
Eidgenössische Steuerverwaltung ESTV
Hauptabteilung Mehrwertsteuer
Abteilung Recht

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Berne, May, 4th 2020

VAT refund procedure

Dear Mr. Dale

I refer to your letter of 22 April 2020, in which you raise various questions regarding the tax refund procedure.

As you probably know, the application deadline in Switzerland expires on 30 June following the respective calendar year. This deadline will not be adjusted in view of the Corona crisis. This means that applicant companies must submit their application for 2019 before 30 June 2020. As many countries are currently lifting the initial restrictions, we believe that it is possible to meet the deadline for submitting the application. We therefore strongly recommend that you meet the deadline.

If a company should miss this deadline due to the Corona crisis, it can submit a request for a new deadline to us, which we will examine with a sense of proportion. In its application, the company must explicitly state the concrete reasons for missing the deadline. In particular, it should be briefly explained why the application could not be made due to the Corona crisis. If it was possible to meet the deadline, the application for a new deadline will be rejected.

In order for the tax refund application to be approved, the original invoices must always be enclosed. However, if the assessment orders of the customs administration are only available in electronic form, printouts of the electronic file must be submitted.

I hope that I have been of some help to you with this information. If you have any questions, I am at your disposal.

Best regards

Ralf Imstepf
Head legal department VAT, Swiss Federal Tax Administration