# Sample of an online VAT report - Reporting method flat tax rate

## I. Turnover

| Consideration | Ref. | Turnover CHF | | Turnover CHF | Ref. |
|---|---|---|---|---|---|
| Total amount of agreed or collected consideration incl. from supplies opted for taxation, transfer of supplies acc. to the notification procedure and supplies provided abroad (worldwide turnover) | 200 | | | | |
| **Deductions** | **Ref.** | **Turnover CHF** | | **Turnover CHF** | **Ref.** |
| Supplies exempt from the tax (e.g. export, art. 23) and supplies provided to institutional and individual beneficiaries that are exempt from liability for tax (art. 107 para. 1 lit. a) | 220 | | | | |
| Supplies provided abroad (place of supply is abroad) | 221 | + | | | |
| Transfer according to the notification procedure (art. 38, please upload Form. 764) | 225 | + | | Drag files or click here to upload<br>Supported file formats: .pdf . Maximum 10 MB. | |
| Supplies provided on Swiss territory exempt from the tax without credit (art. 21) and where the option for their taxation according to art. 22 has not been exercised | 230 | + | | | |
| Reduction of consideration (discounts, rebates etc.) | 235 | + | | | |
| Miscellaneous (e. g. land value, purchase prices in case of margin taxation) | 280 | + | - | 0.00 | 289 |
| **Taxable turnover** (Ref. 200 minus Ref. 289) | 299 | | = | 0.00 | |

## II. Tax calculation

| Tax rate | Ref. | Supplies CHF | | Tax CHF | Tax rate |
|---|---|---|---|---|---|
| Net tax rate | 323 | | + | | 0.00% |

Do you have to declare acquisition tax at the former tax rate (until 31.12.2023)?

| | | | | |
|---|---|---|---|---|
| **Taxable turnover** (As in Ref. 299) | 379 | | = | 0.00 |

| Acquisition tax | Ref. | Supplies CHF | | Tax CHF |
|---|---|---|---|---|
| Acquisition tax (net, exklusive VAT) | 383 | | + | 0.00 |

Do you have to declare acquisition tax at the former tax rate (until 31.12.2023)?

| | | | | | |
|---|---|---|---|---|---|
| **Total amount of tax due** (Ref. 323 to 383) | 399 | | = | 0.00 | |
| **Tax credit** | **Ref.** | **Tax CHF** | | **Tax CHF** | **Ref.** |
| Corrections when adopting the reporting procedure (Art. 38) | 415 | - | | 0.00 | 479 |
| Amount payable | 500 | | | 0.00 | ☐ Round up/down |
| Credit in favour of the taxable person | 510 | | | | |

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## Other flows (art. 18 para. 2)

| | Ref. | Amount CHF |
|---|---|---|
| Subsidies, funds that tourist offices receive from public law tourist charges, contributions from cantonal water, sewage or waste funds (art. 18 para. 2 lit. a to c) Ref. 900 | 900 | |
| Donations, dividends, payments of damages etc. (art. 18 para. 2 lit. d to l) | 910 | |

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# Computation

If more than one flat tax rate has been approved for the taxable person, the average rate is determined by entering several flat tax rates. The total turnover and the tax amounts are then transferred to the declaration form.

Do you have any turnover to declare from 01.01.2025?

+ New activity

| Activity | Tax rate | Consideration CHF | Total tax CHF | Action |
|---|---|---|---|---|
| Energie, namentlich in Form von Elektrizität, Gas und Fernwärme: Lieferung | 3.0 % | Consideration CHI | 0.00 | |
| Vermietung von zum Normalsatz steuerbaren Gegenständen, soweit nicht anderswo genannt | 3.7 % | Consideration CHI | 0.00 | |

Do you have turnover to declare for the period from 01.01.2024 to 31.12.2024?

Do you have turnover to declare at the older tax rates (until 31.12.2023)?

**Total tax and average rate**

Please enter the flat tax rates and the corresponding turnovers (tax) in the calculation above. The total will adjust accordingly.

| Tax rate period | Average rate | Consideration CHF | Total tax CHF |
|---|---|---|---|
| until 31.12.2023 | | 0.00 | 0.00 |
| | | **0.00** | **0.00** |
| until 31.12.2024 | | 0.00 | 0.00 |
| from 01.01.2025 | | 0.00 | 0.00 |
| | | **0.00** | **0.00** |

Please indicate how you want the tax rounded:

- (●) Without rounding
- ( ) Single tax round
- ( ) Total of the tax rounding

Quit | Transfer calculation