

Sample of an online VAT report - Reporting method net tax rate

I. Turnover

Consideration	Ref.	Turnover CHF	Turnover CHF	
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	+		
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	

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II. Tax calculation

Tax rate	Ref.	Supplies CHF	Tax CHF	Tax rate
Net tax rate	323		+ 0.00	0.60%
☐ 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, exclusive 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 net tax rate has been approved for the taxable person, the average rate is calculated based on the information from several net 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
Tearoom: zum Normalsatz steuerbare Leistungen	5.3 %	Consideration CHI	0.00	
Bäckerei / Konditorei / Confiserie: Herstellung	0.1 %	Consideration CHI	0.00	

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

Activity	Tax rate	Consideration CHF	Total tax CHF	Action
Leistungen 2024 (0.6%)	0.6 %	Consideration CHI	0.00	
Leistungen 2024 (5.3%)	5.3 %	Consideration CHI	0.00	

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

Activity	Tax rate	Consideration CHF	Total tax CHF	Action
Leistungen 2023 (0.6%)	0.6 %	Consideration CHI	0.00	
Leistungen 2023 (5.1%)	5.1 %	Consideration CHI	0.00	

Total tax and average rate

Please enter the net 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