



## Tax representation for foreign companies in Switzerland

A business without domicile, respectively registered office or permanent establishment in Switzerland\* (foreign business) which has to be registered in the Swiss VAT register shall appoint a representative with a place of residence or business in Switzerland. Representatives can be any natural person or legal entity with a place of residence or business in Switzerland.

The representative accepts correspondence and forwards it to the foreign business he or she represents without delay. The representative also acts as the Federal Tax Administration's (FTA) contact partner, gives access to its premises for carrying out any VAT audits and provides access to the documents required by the FTA.

The foreign taxable business is responsible for the payment of its VAT receivables. The appointment of a tax representative does not constitute a permanent establishment within the meaning of the provisions on direct taxes or VAT legislation.

With its signature, the foreign business appoints a representative with a place of residence or business in Switzerland and declares that it will choose its domicile for VAT purposes and criminal law matters in connection with Swiss VAT at the premises of this representative.

The representative accepts the representation mandate with its signature.

If the representation mandate is terminated, the foreign business or the representative must notify the FTA immediately. The foreign business will appoint a new representative at the same time.

\* As regards value added tax, the Swiss territory also includes the Samnaun and Sempuoir valleys, as well as the German commune of Büsingen and the Principality of Liechtenstein.

### The foreign business

UID-no.  
(if available)

Name

Street / no.

PC / City / Town

Country

Telephone no.

Place and date

Signatures

### The representative

Switzerland

## Address sheet for dispatch via window envelope

Federal Tax Administration  
Main Value Added Tax Division  
Schwarztorstrasse 50  
CH-3003 Bern

Federal Tax Administration  
Main Value Added Tax Division  
Schwarztorstrasse 50  
CH-3003 Bern