



VAT reporting form for sportsmen, sportswomen and sports teams resident or domiciled abroad

The procedure for simplified tax payment which may be used voluntarily by organisers for sportsmen and sportswomen and sports teams (hereinafter referred to as "sportspeople") resident or domiciled abroad taking part in a sporting event.

Organiser's details

VAT no.	FTA-ID
Organisation	
Contact person: last name	First name
Email address	Telephone
Street	No.
ZIP code	Town/city

Event details

Event	Date
ZIP code	Town/city

Procedure

The organiser must report the entry fees and prize money owed to the taxable sportsperson using this reporting form (gross prize money/entry fees paid). The FTA will then invoice the organiser for the tax under a separate account number for each event.

Reporting¹ to the FTA must take place within 60 days of the end of the reporting period² in which the event takes place. Any input tax deduction must be declared in the same reporting period in which the tax is reported.

If this procedure for simplified tax payment is used, the payment of the tax must be confirmed to the sportsperson by the organiser. This can be done on the receipt for entry fees or prize money or other documents by adding "Swiss VAT will be paid by the organiser for sportspeople domiciled abroad".

By using the procedure, the organiser accepts the procedural obligations of a tax representative in accordance with Article 67 of the Federal Act on Value Added Tax (VAT Act). However, the organiser is not liable for the tax claim against the sportsperson.

Please note that the reporting form must bear the organiser's legally valid signature (on page 2).

1 Article 71 of the VAT Act

2 Effective reporting method: quarter; reporting according to net tax rates: Semester (Art. 35 para. 1 lit. a or lit. b)

List of taxable sportspeople and services received

Name/place of residence/domicile of the sportspeople	Amount in CHF (Gross prize money incl. VAT/ entry fees incl. VAT)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

Place/date

Organiser's signature