

FAQ Swiss VAT refund

1. Why am I paying a VAT on the conference Registration Fees and Exhibition booths?

You are paying a Value Added Tax (VAT) on the registration fees and exhibition booths because it is required by the Swiss VAT Law.

2. Can the VAT be recovered?

Possibly. Only business companies from certain countries can claim back the Swiss VAT (see the column “Reimbursement possible?” on [this document](#)). To recover the VAT you must provide the details of your company - name, address, VAT number or Tax ID - for all expense invoices and submit all original documentation to your company for its processing. This includes such things as registration, exhibition booth or lodging invoices.

Please note that the VAT refund is not accepted for the supplies of goods and services not used for business purposes.

3. What process should companies follow to recover the VAT?

According to the Swiss law, the applicant must appoint a representative with place of residence or business in Switzerland.

The VAT application must be submitted with [form 1222_01 \(link\)](#) and [form 1223_01 \(link\)](#). The authority in charge of the VAT refund is:

Administration fédérale des contributions
Division principale de la taxe sur la valeur ajoutée
Schwarztorstrasse 50
CH-3003 Berne
Suisse

*Note that the application for VAT refund must be supported by a proof of entrepreneurial status (business status) in the state of residence or business domicile, valid for the period of the VAT refund application (for US businesses, it is the IRS form 6166).

The application for VAT refund can be submitted from 1 January to 30 June of the following calendar year. The deadline (30 June) cannot be extended (date of postmark). There are also minimum VAT amounts that must be met.

A VAT refund is not possible for a total amount of less than 500 CHF. Please note that this amount refers to ALL the VAT from the expenses incurred FROM ALL ITS EMPLOYEES in Switzerland for this congress and any other business-related VAT incurred in Switzerland. Note that only one application can be submitted per year.