



# Regulatory News Alerts & Updates

## **Regulatory Alert: New E-commerce VAT Rules in Switzerland**

February 14, 2025

### **Background**

Since 2019, e-commerce sellers annually exceeding CHF 100,000 in sales of low-value goods to Switzerland have been required to register for Swiss Valued-Added Tax (VAT) and act as the importer of record.

On January 1, 2025, a "deemed supplier" model was adopted, putting the responsibility for VAT collection and remittance on sales to Swiss consumers on the e-commerce platform, rather than the seller.

### **What has happened?**

Due to the new e-commerce taxation model, foreign digital platforms must register for VAT in Switzerland. This requires a partnership with a Swiss fiscal representative.

The Federal Tax Administration (FTA) may waive the requirement to appoint a tax representative if the fulfilment of procedural obligations by the taxable person and the swift enforcement of the VAT Act are guaranteed in another way. During the registration process, platform operators can confirm that they fulfil the conditions set by the FTA and thereby waive the requirement for a tax representative (Article 67 para. 1bis of the VAT Act).

The principle states that the information and documents provided by the consignor must make it clear and easily recognizable to the service provider that the goods shipped are traded via a taxable platform operator and that the platform operator is the importer.

Therefore, three parties with their respective roles should be clearly listed in the invoice:

1. Shipper: Address of the foreign seller.
2. Importer: Name of the platform, followed by the name and address of its Swiss fiscal representative and their VAT number.

Example:

Amazon EU SARL, Luxembourg

C/O Deloitte AG  
Pfungstweidstrasse 11, 8005 Zurich  
VAT No: CHE269.567.571

3. Recipient: Address of the Swiss buyer.

Additionally, the involvement of a digital platform must be explicitly noted on the invoice when the sales invoice is issued by the seller.

*e.g: "Sales transaction through a digital platform. Sales tax collected by [platform name] and paid by the end customer."*

If the invoice is issued by the platform operator, it may do so in its own name or - to the extent permitted under civil law - in the name of the seller. If VAT is shown, the FTA recommends making a corresponding reference to Article 20a VAT.

**What does it mean to FedEx and customers?**

E-commerce sellers sending their goods to Switzerland must ensure that they provide correct commercial invoices meeting the requirements mentioned above.

Additionally, to streamline the handling of affected shipments at destination, shippers are strongly recommended to include the digital platform name next to the shipper's name on the Air Waybill. This will allow for easier identification and allocation of shipments to the correct clearance scheme.

Shippers should take extra care when filling out the paperwork to ensure correct billing instructions are provided to FedEx. For sales completed via a digital platform, the Swiss buyer must not be listed as the payor, as they have already paid VAT to the digital platform. The shipper must confirm a third-party payor with the platform's FedEx account number in the billing instructions. Please note: **the Swiss fiscal representative should never be listed as the payor.**

The digital platforms can opt to open a customs deferment account (CSP) allowing customs to collect the duties and taxes directly (without FedEx involvement). More information on 'opening a CSP account can be found [here](#).

Swiss clearance teams must take extra care when reviewing the paperwork to ensure consignments are allocated correctly and clearance is completed in line with the new regulation.

**Timeline for implementation:** January 1, 2025

**References:**

Federal Tax Administration: Electronic Platforms

<https://www.estv.admin.ch/estv/en/home/value-added-tax/accounting-vat/mwst-aenderungen-2025/electronic-platforms.html>

Federal Tax Administration: Updates to VAT practice, drafts, practice consultation

<https://www.estv.admin.ch/estv/en/home/value-added-tax/vat-specialist-information/vat-webbased-publications/vat-drafts.html>

Fedlex- The publication platform for federal law: SR 641.20 Federal Act of 12 June 2009 on VAT Act (local languages only)

<https://www.fedlex.admin.ch/eli/cc/2009/615/de>