

# Tax-Alert

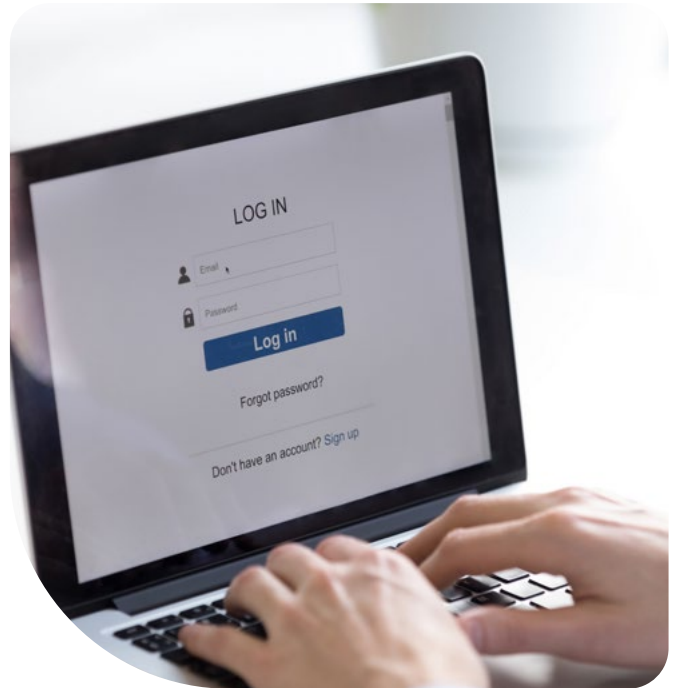
Registration for VAT and submission of the VAT returns via the e-portal of the Federal Tax Administration will become mandatory from 1 January 2024. In addition, a one-year transition period will be granted.

A few years ago, the submission of VAT returns on paper was replaced by electronic submission via the e-portal of the Federal Tax Administration. However, the submission of the VAT returns on paper remained possible in exceptional cases. Furthermore, in addition to the submission, the registration for VAT and the submission of correction returns could also be made via the e-portal. Today, the vast majority of registrations, VAT returns and their corrections are already made electronically via the e-portal.

## Change as of 1 January 2024

From 1 January 2024, the use of the e-portal will be mandatory for taxable persons with a one-year transition period. The registration for VAT and the submission of the returns as well as its corrections shall then be carried out exclusively electronically.

If a registration or the submission of the return, as well as its corrections, is not carried out electronically via the e-portal



provided, the Federal Tax Administration will reject such a submission and request the taxable person to carry this out electronically via the e-portal provided for this purpose giving a short timeline for re-submission.

Failure to register or submit the return or correction statement electronically via the e-portal is deemed as non-submission and entails the risk of fines due to violation of procedural obligations. In addition, the Federal Tax Administration will assess the taxable person according to dutiful discretion.

Grant Thornton Switzerland/Liechtenstein already prepares electronic VAT returns for domestic and foreign clients and will be happy to support your company as a competent contact partner if you have any questions. We look forward to hearing from you.



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