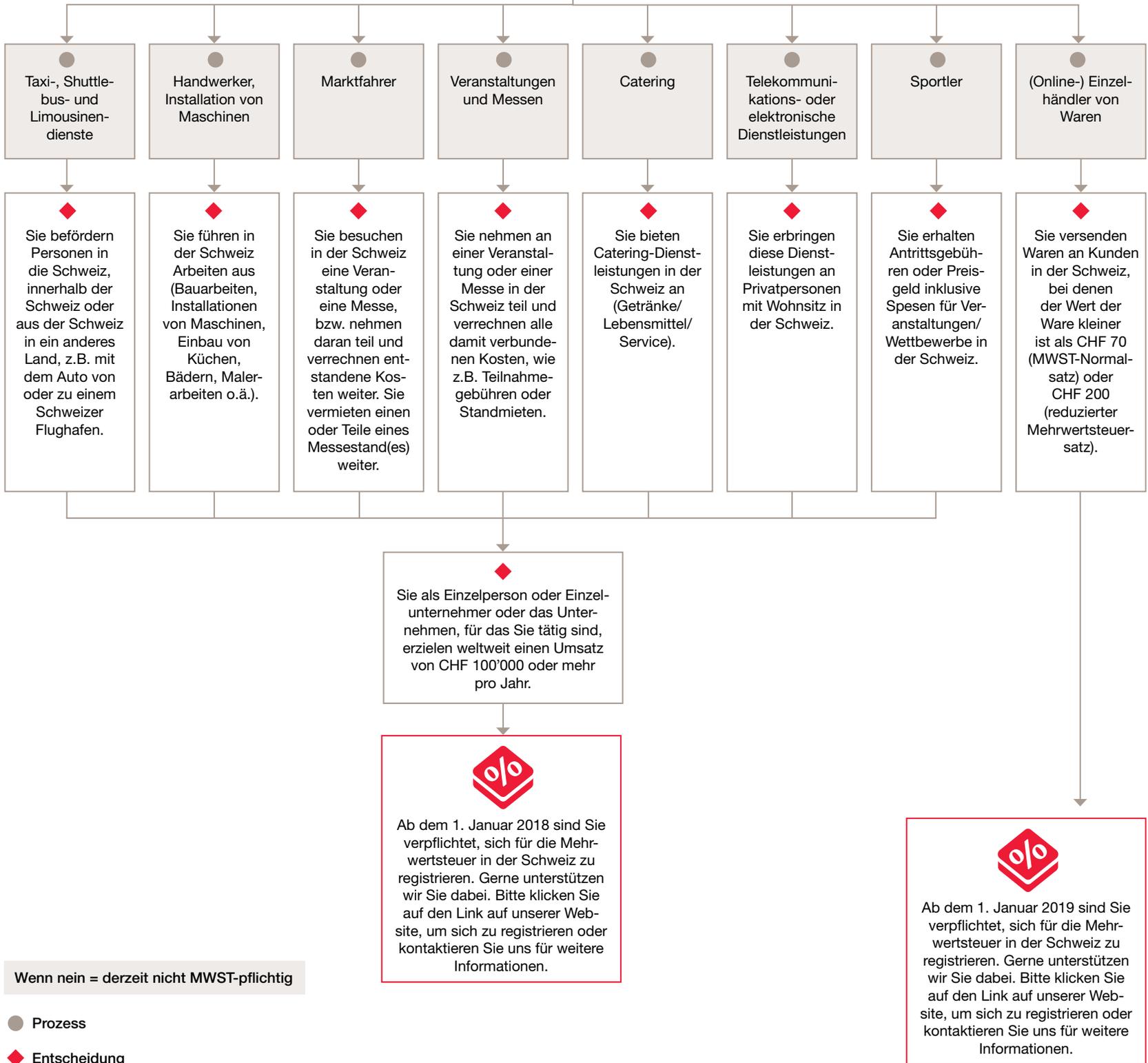


Erbringen Sie eine der folgenden Leistungen bzw. üben Sie eine dieser Tätigkeiten in der Schweiz aus?



Wenn nein = derzeit nicht MWST-pflichtig

- Prozess
- ◆ Entscheidung

The information contained on this site is intended solely to provide general guidance on Swiss VAT rules and it does not constitute professional advice. It has been prepared for general guidance on matters of interest for the sake of identifying a potential need for VAT registration. Accordingly, the information is provided to you in the understanding that PricewaterhouseCoopers AG ("PwC") are hereby not rendering legal, accounting, tax, or other professional advice or services.

PwC shall not be liable for any loss or damage suffered by you or by any third party due to the use of information contained on the website. PwC expressly excludes any liability resulting from the use of the information in assessing whether you, as a foreign established/domiciled person are required to register for Swiss VAT purposes. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained on this website.

It is your own decision to act, or refrain from acting, based on the information contained on this website without obtaining specific professional advice. If you wish a thorough analysis of your Swiss VAT liabilities, you should consult a PwC professional and contract for PwC's tax consulting services in addition to our Smart VAT offering.

This information is to the best of PwC's knowledge based upon the relevant tax laws and regulations in effect as of 2017. No assurance can be given that future legislative or administrative changes, on either a prospective or retroactive basis, would not adversely affect the issue(s) discussed herein. PwC is under no obligation, express or implicit, to inform or advise you about any developments or changes in the relevant legislation or its application or interpretation, regardless whether any such developments or changes have or do not have an impact on the Swiss VAT registration obligations.