



Information sheet for organisers of international sporting events in Switzerland

This information sheet informs the organisers of international sporting events in Switzerland (hereinafter referred to as organisers) about tax liability and opportunities for simplification in tax payment.

1. Tax liability

A sportsperson resident or domiciled (hereinafter referred to only as resident) abroad is liable to pay VAT in Switzerland if he or she participates in a sporting event in Switzerland and achieves a total turnover of at least CHF 100 000 within one year in Switzerland and abroad from goods and services that are not exempt from tax under [Article 21 paragraph 2 of the VAT Act](#). For non-profit sports clubs run on a voluntary basis, the turnover limit is CHF 250 000. Taxable turnover includes, in particular, prize money and entry fees received for participation in a sports event.

Those who act as external service providers become liable to tax. Usually, this will be the sportsperson himself or the sports team. Depending on the form of the contract, it may not be the sportsperson himself who is liable for tax, but the management company, the sports association or the sports official, provided that he or she acts as an external service provider and not only as a collection agent (direct representative) for the prize money ([Art. 20 of the VAT Act](#)). Further details can be found in the FTA [Information sheet for sportsmen, sportswomen and sports teams resident or domiciled abroad concerning VAT in Switzerland](#) and [VAT Info 02 Tax Liability](#).

2. Voluntary simplified tax payment procedure for sportspeople resident abroad taking part in a sporting event

The registration of sportspeople resident abroad for VAT purposes carries an administrative burden. For sportspeople resident abroad, this includes registering in the Swiss VAT Register of Taxable Persons, appointing a tax representative established in Switzerland, depositing a security, periodically reporting to the FTA, and finally deregistering from the Swiss VAT Register of Taxable Persons and reclaiming the security.

The simplified procedure is **voluntary** for the organiser and allows the taxable sportsperson resident abroad to instruct the organiser to pay the tax owed by him or her to the FTA. However, this can only take place under the condition that the sportsperson does not generate any additional turnover from other types of goods or services in Switzerland besides entry fees or prize money (e.g. from advertising services, sponsorship and sales of fan merchandise).

When using this simplified procedure, the sportsperson resident abroad must inform the organiser that he or she meets the conditions for VAT liability in Switzerland and that the organiser should pay the tax owed by the sportsperson to the FTA. 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 resident abroad". This does not apply to sportspeople resident abroad who, at the time the prize money is paid, have not reached the relevant turnover limit for tax liability or are already registered in the Swiss VAT Register of Taxable Persons and who report the tax themselves to the FTA. By applying this simplified procedure, the administrative burden mentioned above for sportspeople resident abroad can be reduced.

In order to pay the tax, the organiser must report to the FTA the entry fees and prize money (gross amount) owed to the taxable sportsperson resident abroad, including the expenses invoiced by the sportsperson, by completing the [online form](#). The event will then be allocated a separate account number, which will be used exclusively to report the fees paid to the sportsperson. The FTA then invoices the organiser for the tax owed by the taxable sportsperson resident abroad. The organiser may in principle deduct the tax paid in the same accounting period as input tax, taking into account the input tax rate. The [online form](#) must be submitted within 60 days of the end of the reporting period ([Art. 71 of the VAT Act](#); effective reporting method: quarterly; reporting according to net tax rates: every six months [[Art. 35 para. 1 lit. a or lit. b of the VAT Act](#)]).

The organiser is not liable for the sportsperson's tax claim. If the tax is not paid to the FTA by the organiser, the FTA reserves the right to claim the tax owed from the sportsperson. The simplified payment of tax by the organiser means that the sportsperson's tax liability continues to exist. If the sportsperson does not have all the tax owed paid by the respective organisers, the sportsperson must register with the FTA.

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