

VAT Reclaim

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Regarding the «release into free circulation» of your company cars into a country adjacent to Switzerland

A cooperation between



Initial situation

You have decided to transfer the company car of your employee residing abroad into free circulation (also cf. our brochure Customs Clearance/Customs Clearance VIP).

The EU countries Germany, Austria, France and Italy have different laws regarding the VAT tax and the possibilities for reimbursement.

With this brochure, we would like to show what your costs will be in the event of customs clearance and which costs you can then reclaim.



Overview of the current situation in the adjacent neighbouring countries (Last update June 2017)

| Spheres of activity | Purchase | | | | Leasing | | | |
|--|--|--------------|--------------------------------|--|---|-----------------------------|--------------------------------|--|
| | Germany | France | Italy | Austria | Germany | France | Italy | Austria |
| Customs duties | | | | | | | | |
| Preference for production in EU | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| For vehicle not produced in EU | 10% | 10% | 10% | 10% | 10% | 10% | 10% | 10% |
| Bottom line | The customs costs are to be assumed by the vehicle owner in each case and cannot be reclaimed from the EU | | | | | | | |
| VAT | | | | | | | | |
| VAT rates | 19% | 20% | 22% | 20% | 19% | 20% | 22% | 20% |
| Reclaim | Yes | No | Max 40% of the VAT | No | Yes | Yes | Max 40% of the VAT | Yes |
| Special aspects | | | VAT reclaim process still open | | | | VAT reclaim process still open | At least 50% of driving must be in Switzerland. With >50% driving in Austria, registration of the leasing company in Austria is required |
| Reclaim by | Owner | Not possible | Owner | Not possible | Leasing company | Leasing company | Leasing company | Leasing company |
| With AMAG Leasing | | | | | Cash Back VAT Reclaim | Cash Back VAT Reclaim | Cash Back VAT Reclaim | Cash Back VAT Reclaim |
| Fees for Cash Back VAT Reclaim AG | | | | | 20% of the reclaimed amount | 20% of the reclaimed amount | 20% of the reclaimed amount | 20% of the reclaimed amount |
| Bottom line | Reimbursement of the VAT is handled differently | | | | | | | |
| Personal share | By the employer | None | None | By the employer | By the employer | None | None | By the employer |
| Taxation | 1% of NP, of which 19% VAT & 0,03% per KM between residence and work location | None | | 2% of NP, of which 20% VAT, max. 960 euros | 1% of NP, of which 19% VAT & 0,03% per KM between residence and work location | None | | 2% of NP, of which 20% VAT, max. 960 euros |
| Prerequisite (requirement for vehicle owner) | Registration with the tax office in Konstanz | | | Registration with the tax office in Graz | Registration with the tax office in Konstanz | | | Registration with the tax office in Graz |
| Bottom line | In each case, registration by the vehicle owner with the tax office is required in order to pay the VAT of the personal share (reclaim possible by July 2013 by the EU) | | | | | | | |

Cost overview using an example (no liability for incorrect information)

| | Calculation sample PV 50'000 net including VAT | | | | | | | |
|---|---|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|
| | Purchase | | | | Leasing | | | |
| EU vehicle | Germany | France | Italy | Austria | Germany | France | Italy | Austria |
| VAT | CHF 9500.- | CHF 10'000.- | CHF 11'000.- | CHF 10'000.- | CHF 9500.- | CHF 10'000.- | CHF 11'000.- | CHF 10'000.- |
| ./. Reimbursement for Cash Back VAT Reclaim AG | CHF 7600.- | CHF 0.- | CHF 3520.- | CHF 0.- | CHF 7600.- | CHF 8000.- | CHF 3520.- | CHF 8000.- |
| Personal usage share monthly | CHF 95.- | CHF 0.- | Being clarified | CHF 200.- | CHF 95.- | CHF 0.- | Being clarified | CHF 200.- |
| Personal usage share for 6 months | CHF 570.- | CHF 0.- | Being clarified | CHF 1200.- | CHF 570.- | CHF 0.- | Being clarified | CHF 1200.- |
| Personal usage share for 4 years | CHF 4560.- | CHF 0.- | Being clarified | CHF 9600.- | CHF 4560.- | CHF 0.- | Being clarified | CHF 9600.- |
| Actual costs for vehicle user with vehicle usage of 4 years | CHF 6460.- | CHF 10'000.- | CHF 7480.- | CHF 19'600.- | CHF 6460.- | CHF 2000.- | CHF 7480.- | CHF 11'600.- |
| For cars, usage over 6 months is actual costs for vehicle user | CHF 2470.- | CHF 10'000.- | CHF 7480.- | CHF 11'200.- | CHF 2470.- | CHF 2000.- | CHF 7480.- | CHF 3200.- |
| Monthly costs with 6-month usage | CHF 411.67 | CHF 1666.67 | CHF 1246.67 | CHF 1816.67 | CHF 411.67 | CHF 333.33 | CHF 1246.67 | CHF 483.33 |
| Bottom line | Costs can be reduced due to a long usage period | | | | | | | |
| Non-EU vehicle | | | | | | | | |
| Customs duties | CHF 5000.- | CHF 5000.- | CHF 5000.- | CHF 5000.- | CHF 5000.- | CHF 5000.- | CHF 5000.- | CHF 5000.- |
| Actual costs for vehicle user with vehicle usage of 4 years | CHF 11'460.- | CHF 15'000.- | CHF 12'480.- | CHF 22'200.- | CHF 11'460.- | CHF 7000.- | CHF 12'480.- | CHF 14'200.- |
| For cars, usage over 6 months is actual costs for vehicle user | CHF 7470.- | CHF 15'000.- | CHF 12'480.- | CHF 15'900.- | CHF 7470.- | CHF 7000.- | CHF 12'480.- | CHF 7900.- |
| Monthly costs with 6-month usage | CHF 1245.- | CHF 2500.- | CHF 2080.- | CHF 2650.- | CHF 1245.- | CHF 1166.67 | CHF 2080.- | CHF 1316.67 |
| Bottom line | Costs per month can be reduced due to a long usage period and by not using an EU vehicle | | | | | | | |

Initial situation on VAT reclaim

If the vehicle is in your possession, you can reclaim the VAT yourself in the respective country where this is possible because you have the economic power of disposition for the vehicle.

We recommend you our partner, Cash Back VAT Reclaim AG, which can advise you competently in all aspects of VAT reclaiming in your country as well as abroad.

Or give us the order in accordance with the present brochure.

If you leased the vehicle, the leasing company must reclaim the VAT which you had to pay at the time of leasing. To do this, please contact your leasing provider.

We have worked out the following solution for customers of a Leasing Company.

If the customs clearance is not carried out by the company CLG AG, the probability of a successful VAT reclaim is much lower.

VAT reclaim for customers of a Leasing company

Fee 20% of the reclaimed total excluding VAT.

Because our core business is customs clearance and specific issues arise under VAT law, we have decided to seek out a partnership with a specialised partner.

Please send our partner or us your documents for the reclaim of VAT immediately or at the latest by March 31 of the following year and our partner will take care of the entire reclaim process.

If the reclaim is not successful, you do not owe any fee.

When you enter the customs clearance and VAT Reclaim together in order, the company CLG AG will send the complete file directly to the Company Cash Back VAT Reclaim AG. You need take no further action.

We require the following documents from you, when you place the order separately:

- Import VAT receipt from customs authorities as proof of customs payment (you have get it from your customs clearance company)
- The complete and original customs clearance file (which you received from CLG assisting with the clearance procedure)
- The signed order confirmation

The addresses:

Cash Back VAT Reclaim AG

zHv. AMAG Mehrwertsteuer Rückforderung

Gewerbestrasse 11

6330 Cham

CLG AG

Internationale Speditions- und

Verzollungsagentur

P.O.Box 109

CH 8058 Zürich-Flughafen

Our partner



CHE-107.326.354 (www.cashback.ch)

Cash Back VAT Reclaim with its headquarters in Switzerland is a company which maintains the best relationships to the local tax authorities in over 30 countries and is therefore very familiar with the specific local circumstances. That means that the chances for a successful reclaim are ensured as much as possible (except in Italy).

The fee from Cash Back VAT Reclaim AG is 20% of the claimed total plus VAT. The fee is only payable if the efforts have been successful and it is directly deducted in the event of a successful reclaim. The remaining amount can be transferred directly from Cash Back to your account.

Exclusion from liability

Neither the Leasing company, CLG AG nor Cash Back VAT Reclaim AG assumes any liability in the event of a denied VAT reclaim. This also applies when you assign the reclaim to another company.

These services may only be used by customers who are the owners of the vehicles subject to customs duties or are customers of a Leasing company.

The documents must be sent on time, completely and correctly to Cashback VAT Reclaim AG or CLG AG.

The basis for calculation includes examples and no liability is assumed for incorrect information. No guarantee can be made that the vehicle user will not incur additional costs.

The fee for our partner is directly debited from the reclaimed total. The remainder will be transferred to your account and you will receive the accounting for your records.

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