



Coffee & Consulting: Tax challenges with your company car

Swiss requirement

Effective method:

- Driver's logbook

Lump-sum method:

- 0.9 % per month of the purchase price (incl. any add-ons) excl. VAT



2022
Private usage
methods

Swiss requirement

- No calculation of private usage:
 - Employee can only use the car for company purposes
 - Employee can use the car not for private purposes, but for commuting to the office and for company purposes (tick box F in salary certificate); no deduction for the commuting in the tax return
- Calculation of private usage:
 - Employee can use the car also for private purposes;
 - tick box F in salary certificate
 - Private usage
 - plus CHF0.70 per kilometer for the commuting



2022
Private usage

EU regulation

- Company car usage
 - for business purposes
 - Direct route for commuting between home and work (no other private usage) with indication in the employment contract
- Adjustment of employment contract:
 - Custom's office can require: copy of employment contract
 - Private usage only for commuting between residence and work location or specific task
 - Any further usage is subject to custom
- Registration of car for free traffic
 - In principle: 10% duty of company car in case the car is not produced in the EU
 - Import tax: Germany 19%, France / Austria: 20%, Italy 22%
 - VAT on private usage



EU
ordinance
EU2015/234
as of 1 May
2015

Sample 1: Cross-border commuter - Switzerland

- Swiss employer
- Work location: Switzerland
- Residence: Germany
- Company car which is registered in Switzerland
- Daily commuting between work location and residence
- Usage for: private and company purposes
- Switzerland:
 - private usage has to be added and is subject to social security and VAT
 - no customs

Switzerland:

Purchase price: CHF 40'00 excl. VAT

Private usage: 0.9%, min. CHF 150

CHF 40'000 x 0.9% = CHF 360 per month

- Swiss social security contribution
- Tax at source: 4.5%
- VAT: 7.7%



Sample 1: Cross-border commuter - Germany

- Swiss employer
- Work location: Switzerland
- Residence: Germany
- Company car which is registered in Switzerland
- Daily commuting between work location and residence
- Usage for: private and company purposes
- Germany
 - Registration for free traffic for legal usage
 - Income tax
 - VAT
 - customs

Private usage

- Only direct commuting from office to home
- Short interruptions for private affairs without change of travel route
- Change of travel route in case of traffic reasons



Sample 2: Weekly commuter

- Swiss employer
- Work location: Switzerland
- Residence: Germany and Switzerland
- Commuting: 1x per week
- Employee uses his own car, registered in Germany
- Usage: in Switzerland and in Germany

Switzerland:

- Custom permit (form 15.30) for 2 years valid and can then be extended

Germany:

- none



Sample 3: Service car

- Swiss employer
- Work location: Switzerland
- Residence: Austria
- Service car incl. equipment: registered in Switzerland
- Usage: in Switzerland and in Germany
- Employment contract: indication of usage

Switzerland:

- No adding in salary certificate
- No VAT
- Equipment: «Carnet ATA» (custom document) to avoid any customs; valid 1 year

Austria:

- No VAT
- Custom declaration



Recommendation

- Adjustment of employment contract in which the private usage is indicated
- Adjustment of company car policies with the EU regulation
- Clarification on VAT and custom duties for each country

A white Rolls-Royce Phantom is shown from a front-three-quarter view, driving on a city street. The car's iconic grille and Spirit of Ecstasy hood ornament are prominent. The background features tall city buildings under a bright, hazy sky. A semi-transparent diagonal line runs across the image, and the text "Your Questions?" is overlaid in a brown serif font.

Your Questions?

SEMINARS 2022 – OUR DEEP DIVE FOR YOUR BUSINESS

20
ANNIVERSARY
CONVINUS

30. März 2022
von 09:00 - 12:00 Uhr

**Anstellung von Mitarbeitern mit
Arbeitsort im Wohnsitzland,
nicht Anstellungsland
- Remote Working**

Online-Seminar
+ Zertifikat

20
ANNIVERSARY
CONVINUS

September 14, 2022
from 09:00 a.m. - 12:00 p.m.

**Business Traveller
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immigration aspects**

Online-seminar
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20
REALTAX
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26. Januar 2022
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**Quellensteuerrechnung
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Praxis-Webinar
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20
REALTAX
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2. März 2022
von 10:00 - 11:00 Uhr

**Sozialversicherung unter-
stellte bei Auszubereiten**

Praxis-Webinar
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20
REALTAX
COMING

5. April 2022
von 10:00 - 11:00 Uhr

**Best Practice bei der Vergütung
von Mitarbeitern**

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20
REALTAX
COMING

3. Mai 2022
von 10:00 - 11:00 Uhr

**Herausforderung -
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20
REALTAX
COMING

2. Juni 2022
von 10:00 - 11:00 Uhr

**Richtige Umsetzung von
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Praxis-Webinar
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20
REALTAX
COMING

29. Juni 2022
von 10:00 - 11:00 Uhr

**Payroll Möglichkeiten
für Expatriates**

Praxis-Webinar
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20
REALTAX
COMING

24. August 2022
von 10:00 - 11:00 Uhr

**Steuercompliance
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20
REALTAX
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28. September 2022
von 10:00 - 11:00 Uhr

**Herausforderung
Grenzgänger**

Praxis-Webinar
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20
REALTAX
COMING

26. Oktober 2022
von 10:00 - 11:00 Uhr

**Fallstricke bei Mitarbeiter-
einsätzen zwischen der
Schweiz & Deutschland**

Praxis-Webinar
+ Zertifikat



20
REALTAX
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30. November 2022
von 10:00 - 11:00 Uhr

**Global Mobility Trends
& Best Practice 2022 / 2023**

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Your host

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Ms. Ruch is specialized in the field of cross-border employee assignments for more than 20 years and advises internationally operating companies and executives on issues such as tax, social security and licensing law, on payroll and compensation as well as on structuring and optimizing the assignment management. Ms. Ruch is one of the most experienced experts in Switzerland in the field of international employee assignments and is the author of various specialist publications, such as the practical handbook "Expatriates-Inpatriates / Handbuch zur Entsendung von Mitarbeitern" (580 pages).



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