Background

From a VAT and commercial law perspective it is permissible to archive original electronic data or scanned data (e.g. from AP or AR paper invoices) electronically. To safeguard the evidential value of the electronically archived data the e-archiving process has to meet certain requirements. An often neglected requirement, which is especially important if documents are being scanned, is the documentation of the e-archiving process.

Does your company already have an e-archiving process in place?

If you are already relying on an e-archiving process or if you are planning to change from a paper based archiving process to an e-archiving process you need to be aware of the respective VAT and commercial law requirements which have to be met. One key requirement is to have a complete and comprehensive documentation of the e-archiving process.

Companies who have an e-archive and either an insufficient process description or never obtained a review of the e-archive from a Swiss VAT and commercial law perspective face the risk of compromising the evidential value of their electronically archived documents. This could affect the right to deduct input tax deduction or exempt supplies from VAT.

How we may support

Our services to help you complying with applicable Swiss e-archiving regulations may EY include the following steps:

► Provision of a checklist and a template for the description of the e-archiving process; description of the e-archiving process based on the checklist and template
► Review of the process description with respect to completeness and comprehensibility
► Review of the e-archiving solution with Swiss VAT and commercial law based on the process description
► Feedback request to the SFTA with respect to completeness and comprehensibility of the process description
► Report including the process description, the SFTA’s feedback and EY’s assessment

Additional services, such as e.g. walk-through tests based on sample documents to be electronically archived, can of course be provided.