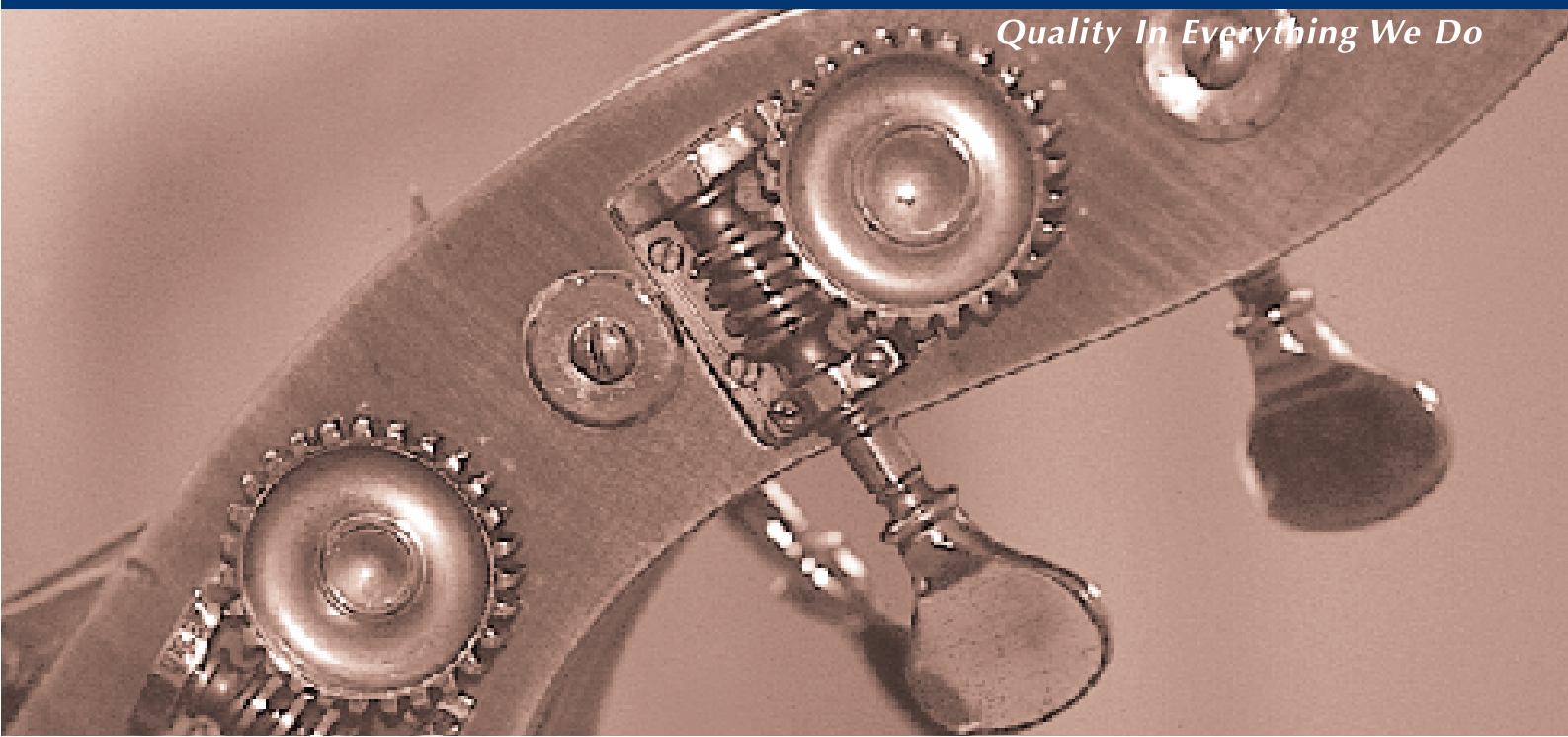


# VAT-Audit® – Modular test procedure

 **ERNST & YOUNG**

*Quality In Everything We Do*



## VAT-Audit® - Modular test procedure

The taxable companies are faced to manage the practice of the Swiss VAT correctly in their everyday work. According to our experience, mistakes happen even in well-organized accountings. Furthermore, there are possibilities to save or make organizational improvements even in VAT systems that are run correctly. With our service VAT-Audit®, we examine if the VAT requirements are met in certain areas of your company. The examination focus in the course of this is on the VAT consequences, i.e. chances and risks respectively.

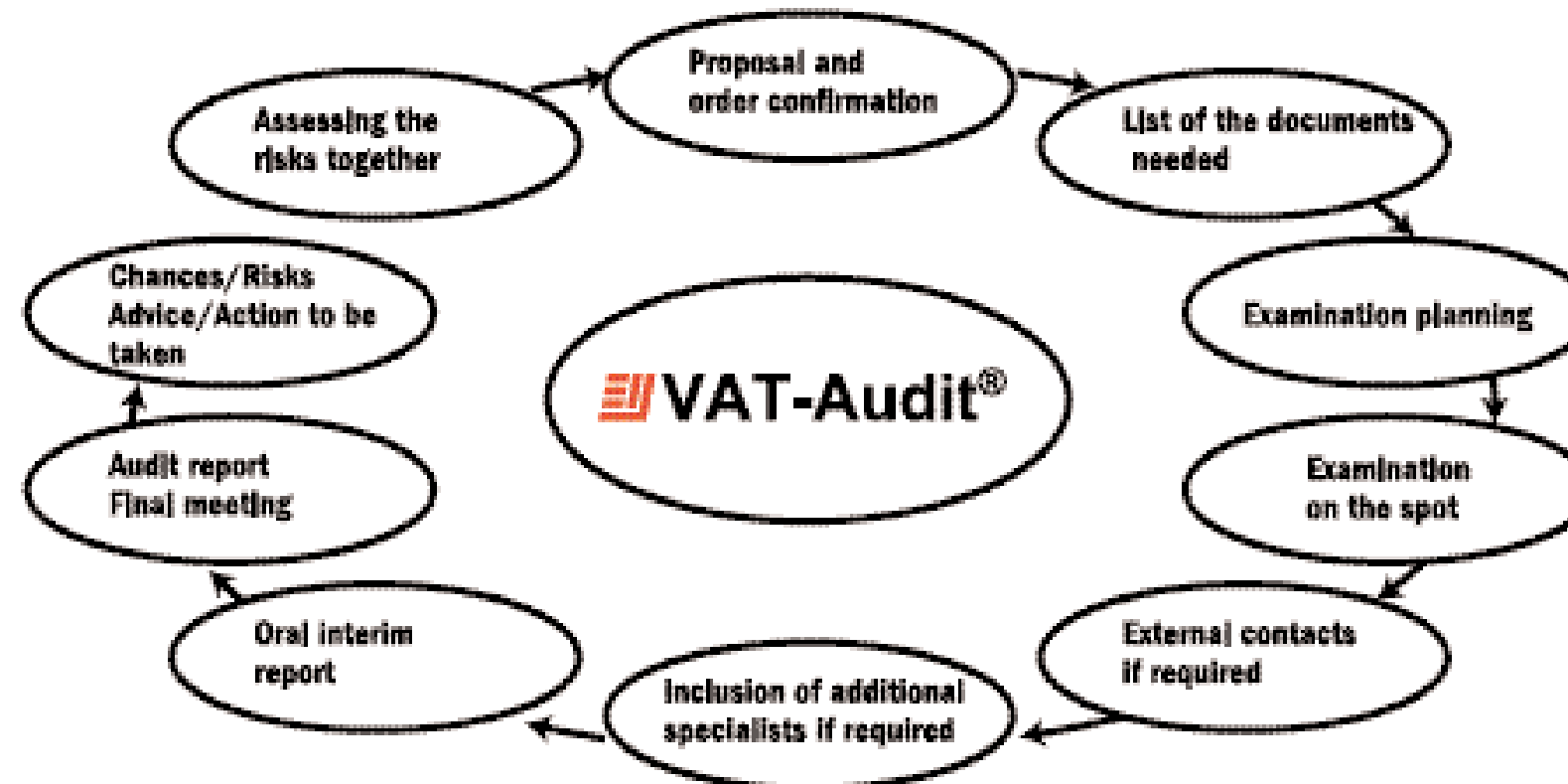
## VAT-Audit®: Our approach

VAT-Audit® consists of an examination from a VAT point of view. VAT specialists examine effectively your accounting as well as your organization with respect to VAT matters and procedures. Our main concerns for the examination are if

- a correctly filled in VAT return is ensured
- no major mistakes happen in the examined areas, i.e. minimized risk of belated payments due to an inspection by the Federal Tax Administration, disclosure of saving possibilities
- the input VAT deduction is made wherever possible
- Planning solutions (chances and optimisations) exist.

With the help of VAT-Audit® you achieve certain knowledge that you handle the VAT correctly in the examined areas. Planning possibilities and risks are evaluated if required. VAT-Audit® is constructed of modules and is therefore made-to-measure for your needs. During the examination phase, further problem areas can – with prior consultation – be included in our analysis.

## VAT-Audit®: The procedure



## VAT-Audit®: Your advantages

VAT-Audit® focuses on your needs. The prospects you get with a VAT-Audit® are the following:

- Investigation in its entirety
- Assurance in the VAT procedure and organisation
- Overview of your VAT risks
- Disclosure of chances concerning VAT
- Advice from an entrepreneurial and economical point of view
- Evaluation of your company's VAT knowledge and showing up of training needs.

VAT-Audit® is meant to be a separate job done once and therefore has a limit on time. Furthermore, VAT-Audit® is part of a range of VAT products.

### Our other VAT solutions are

- VAT-Coaching® (Advice in case of a VAT-inspection)
- VAT-Planning® (Finding the best possible solution concerning VAT and customs)
- VAT-Help® (advice for consultants)
- VAT à la carte® (VAT-courses)

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