VAT-Changes in SIHOT

Increasing the value added tax rates in Switzerland on 1st January 2024

05.09.2023

Contents

1 CHANGE-LOG

Date	Version	Name	Description
24.07.2023	1.0	C. Ethell	Setup
04.09.2023	1.1	E.Gethmann	Additions
05.09.2023	1.2	C. Ethell	Translation

2   GENERAL INFORMATION

The Swiss value added tax, also called "Mehrwertsteuer" (MWST), "Taxe sur la valeur ajoutée" (TVA), and "Imposta sul valore aggiunto" (IVA), will change 1st January 2024 as follows:

	Prior to 1.1.2024	As of 1.1.2024
Normal rate	7.7 %	8.1 %
Reduced rate	2.5 %	2.6 %
Special rate for accommodation services	3.7 %	3.8 %

3   IMPORTANT PREPARATORY MEASURES

3.1   TRIAL BALANCE

Please ensure well in advance that there are no more trial balance differences on guest accounts for the past! Once the rate change has come into effect, it will no longer be possible to clear differences from before.

3.2   USER RIGHTS

The appropriate user rights must be assigned before the change comes into effect to ensure that the employees handling the changes have sufficient rights to carry out the required processes.

This concerns in particular the dialog `VAT and other taxes`, which must be accessed at the time of changing over.

The access class of the users is determined in the dialog users in the `administration`-menu.

The dialog `user group management` shows which rights are assigned to the respective access classes.

You may need to assign a higher user class to the staff on duty or assign the higher rights to the entire user class. Please remember to revert to the old settings once the changeover is complete.

4   CHANGEOVER

The changes should apply prior to posting the fix services of the day the new rates come into effect. This can't be done automatically in advance.

4.1   BACK-UP

If you're not a SaaS-customer, carry out a backup and save it as your yearly copy. Use a separate medium to store the back-up. For clients of the SIHOT data center, the back-up is included in the contract.

4.2   CONFIGURATION OF VAT RATES

Call up the dialog `VAT and other taxes/service charges` in the menu `Master files – Financial`.

![SIHOT. hotel management software]

Change the rates of the full and the reduced rates as well as the ones for prepayments.

Add two new entries to correct any charges that were charged with the old rates of 7.7% and 3.7%.

VAT AND OTHER TAXES/SERVICE CHARGES ✕			VAT AND OTHER TAXES/SERVICE CHARGES ✕	
VALUE ADDED TAX			**VALUE ADDED TAX**	
Description	%		Description	%
VAT	7.70		VAT	8.10
VAT reduced	2.50		VAT reduced	2.60
VAT accommodation only	3.70		VAT accommodation only	3.80
VAT prepayments (full)	7.70		VAT prepayments (full)	8.10
VAT prepayments (red.)	3.70		VAT prepayments (red.)	3.80
VAT exempt	0.00		VAT exempt	0.00
Municipality tax	0.00		Municipality tax	0.00
			VAT corrections (full)	7.70
			VAT correction (red.)	3.70

Figure 1: Changing the VAT rates

4.3   RESTART

Restart the SIHOT application at all working stations.

If you're not a SaaS-client and usually do a daily back-up before the night audit, carry out a yearly back-up after the night audit.

4.4   CHANGE OTHER SYSTEMS

If required, change the VAT in all other connected systems (POS, payTV, Enterprise Resource Planning, Spa, etc.).

5 INVOICE FORMAT

Guest folios containing postings with the old **and** the new VAT rate will be printed accordingly, showing both rates separately.

6 IMPORTANT NOTES

6.1 GENERAL INFORMATION

- The function `Post packages in advance` can only be carried out up to the date of the changeover. If applicable, you may have to carry out this function again after the changeover to post the remaining charges at the new VAT rate.
- The `Program save revenues (with repetition)` cannot be called up for a date prior the changeover, as the data would be incorrectly saved with the new VAT rate.

- Depending on which type bookkeeping software and what interface is being used, problems may occur. Please contact the Support for further information.

6.2 CORRECTIONS

Existing postings (before the changeover) keep their original VAT rate. Cancellations also always done with the original VAT. Corrections must be made with the respective VAT rate. Therefore, if corrections are required after the changeover, proceed as follows:

1. Set-up a new revenue account for corrections at the old VAT.
   If interfaced to a financial accounting system, you may request the necessary information (financial account number, contra account, cost center) from the accounting department.

2. Set-up new services for corrective postings with the old VAT rates.
   Ensure they are named appropriately, e.g. Corrections. The services are linked to the new revenue account. They do not have a price.

If you recall an invoice using rebate level 5, the contra-postings will show the old VAT rates. Repost all charges with the new services for corrections.

If you recall an invoice using rebate level 6, the contra-posting and the automatic re-posting will both show the old VAT rate. Cancel the incorrect postings and re-post the same using the new service for corrections.

Use appropriate descriptions for the new postings and enter the prices applicable.

6.3 VOUCHERS AND DEPOSITS

If you use the optional SIHOT module for gift vouchers, the redemption of a voucher will automatically result in a transfer of the posting at the valid VAT rate at the time of sale. So you do not have to make any further adjustments.

6.4 DEPOSIT HANDLING IN SIHOT.PMS

Likewise, no adjustment is necessary if the automatic posting/transfer of deposits from the reservation to the guest account is enabled in SIHOT.