

Main Value Added Tax Division
Management audit

Key facts

Having been informed of various shortcomings in the Main VAT Division, particularly in its External Audit Division, the Swiss Federal Audit Office (SFAO) examined the management of these two divisions.

The SFAO noted that the Main VAT Division ensures that VAT is collected correctly. Despite a deterioration in its position vis-à-vis taxpayers, related to the new law of 2010, it has made real progress in assigning resources to the operations presenting the greatest risks. The criticisms made by the Federal Personnel Association (FPA) regarding tax collection were not confirmed. In particular, special treatment was not given to certain companies.

However, during the course of its audit, the SFAO observed serious problems concerning collaboration within the External Audit Division. The management of the FTA has taken the necessary measures in the meantime.

In general, the SFAO recommends that FTA management pay the necessary attention to managing and motivating its staff and to improving internal communication, particularly in relation to tax practices.

Original text in French