

Example for a VAT report according to Art. 958, 958a and in MWSTG Art. 968, 969

printout tax journal as per 1.1.2018 - 31.3.2018 or 1.1.2018 to 30.6.2018 during business period with all details

1) balance in the income statement

Account	Name	Amount
6992	miscellaneous operating expenses	3'479.98
6993	Miete	60'000.00

Calculation with a formula

2) balance evaluation according to VAT-validation SBS

Account	VAT Code	Tax Rate	Slip	Date	Book Text	Debit Account	Net	TAX	Gorss
6992	40	0.00	600101	01.01.2018	10162 - XXXXXXXXXXXXXXXX	2500	110.00	0.00	110.00
6992	40	0.00	600105	23.03.2018	10161 - XXXXXXXXXXXXXXXX	2500	520.00	0.00	520.00
6992	40	0.00	600188	29.06.2018	10074 - XXXXXX	2500	55.00	0.00	55.00
							685.00	-	685.00
6992	41	7.70	600718	02.02.2018	10162 - XXXXXXXXXXXXXXXX	2500	383.00	29.49	412.49
6992	41	7.70	600788	15.04.2018	10162 - XXXXXXXXXXXXXXXX	2500	800.00	61.60	861.60
6992	41	7.70	600802	30.06.2018	10161 - XXXXXXXXXXXXXXXX	2500	300.00	23.10	323.10
							1'483.00	114.19	1'597.19
6992	48	2.50	600718	11.04.2018	10162 - House Flowers	2500	109.48	2.74	112.22
6992	48	2.50	600788	15.04.2018	10161 - Flowers Maag	2500	572.40	14.31	586.71
6992	48	2.50	600802	30.06.2018	10074 - media conference Spörndli	2500	630.10	15.75	645.85
							1'311.98	32.80	1'344.78
balance account 6992							3'479.98	146.99	3'626.97

balance validation has to be the same as the balance on the income statement

6993	40	0.00	600101	31.01.2018	Rent January 2018	2500	10'000.00	0.00	10'000.00
6993	40	0.00	600105	29.02.2018	Rent February 2018	2500	10'000.00	0.00	10'000.00
6993	40	0.00	600188	31.03.2018	Rent March 2018	2500	10'000.00	0.00	10'000.00
6993	40	0.00	600218.3333	01.04.2018	Rent April 2018	2500	10'000.00	0.00	10'000.00
6993	40	0.00	600261.8333	02.04.2018	Rent May 2018	2500	10'000.00	0.00	10'000.00
6993	40	0.00	600305.3333	03.04.2018	Rent June 2018	2500	10'000.00	0.00	10'000.00
							60'000.00	0.00	60'000.00
balance account 6993							60'000.00	-	60'000.00

recap per VAT Code

VAT-Code	%-Rate	Comment	to account	group	Net	TAX	Gross	
40	0.00	Input Tax 0%		155041	0	60'685.00	0.00	60'685.00
41	7.70	Input Tax 7.7% costs of materials		155060	110	1'483.00	114.19	1'597.19
48	2.50	Input Tax 2.5% cost of material		155064	110	1'311.98	32.80	1'344.78

Total input tax

146.99

calculated tax amount has to match the accounting amount