



Factsheet on the universal radio and television fee – January 2019

The universal radio and TV fee for businesses

Since 1 January 2019, companies subject to VAT with a domicile, residence or business premises in Switzerland pay a fee, which is graduated according to annual turnover. Businesses with an annual turnover of less than CHF 500,000 will not pay any fee. In addition to households, businesses will therefore also contribute to the public service in the radio and television sector, regardless of whether they have reception equipment.

Level of the fee for businesses according to turnover:

Annual turnover (in CHF)	Fee/year (in CHF)	Number of businesses
up to 499,999	Exempt from the fee	
500,000 to 999,999	365	49,455
1 million to 4,999,999	910	64,110
5 million to 19,999,999	2280	16,999
20 million to 99,999,999	5750	5510
100 million to 999,999,999	14,240	1658
1 billion and over	35,590	367
Total businesses liable to pay the fee		138,099

(Source: FTA October 2018)

Approximately three-quarters of businesses have a turnover of less than CHF 500,000 or are not subject to value-added tax and will therefore not pay the fee. Businesses with a turnover between half a million CHF and one million CHF will pay a fee of CHF 365 per year. Companies with several business locations (e.g. wholesalers, dealerships) will pay a lower fee than under the previous device-dependent fee system.

Businesses contribute CHF 160 million to the total fee revenue

In 2019, some 138,099 businesses are liable for the fee (computation basis: 2017). Taking into account revenue shortfalls and bad debt losses, they contribute this year CHF 163 million to the total fee revenue, which will be CHF 1.37 billion.

At the fee rate laid down by the Federal Council, the proportion of the fee paid by businesses amounts to 12%.

Relief for some businesses

Businesses in the lowest fee category can arrange for the fee to be reimbursed if in the financial year for which the fee was levied a profit of less than CHF 3650 (ten times the fee) was made or if they have reported a loss.

Businesses under joint management can combine to form a business tax group. This group must consist of at least 30 companies and is liable for the fee in place of its members. In these cases, allocation of the tariff category takes place on the basis of the summated turnover of the group's members. VAT groups are considered to be one business liable for the fee. In the case of application of group taxation, the total turnover of the value-added tax group is definitive.

At least two autonomous agencies of a community which are subject to value-added tax can also combine for payment of the business fee.

Fee liability on the basis of global turnover

Total turnover includes sales made world-wide by a company, regardless of the fiscal qualification for value-added tax. In addition, it also includes turnover from services which are excluded or exempt from value-added tax.

The assessment basis is the total turnover in the previous year, less remuneration reductions. For the fee liability in the first collection year, the total turnover of the year before last (2017 total turnover) is applied.

The Federal Tax Administration collects the business fee

The business fee is collected by the Federal Tax Administration (FTA). As soon as all turnover data is available, the FTA will send out the annual bills between February and October. In the first year (2019) the FTA has sent out the first bills in January.

Reception fee under the old system

Until the end of 2018, businesses have paid a reception fee if reception equipment suitable for reception of radio and television programmes was present or was operated. In this case the fee was at least CHF 597.50 for each company location. Depending on the number of devices, businesses paid between CHF 597.50 and CHF 1374.20 for each business location.

Legal basis

- Federal Radio and Television Act (RTVA; CC 784.40) Articles 69 - 69c and 109c
- Radio and Television Ordinance (RTVO; CC 784.401) Articles 67b – 67i