Cancellation of voluntary VAT opt-in for domestic letters up to 50 g (monopoly letters)

(reserved service in accordance with Art. 18 of the Postal Services Act)

This document contains non-binding information and explanations to provide a better understanding of the background and impact of the cancellation of the voluntary VAT opt-in for letters in the reserved service. It explicitly does not constitute tax or legal advice. Customers are advised to examine (or have examined) the impact on their specific VAT situation professionally.

Background

Letters up to 50 g (reserved service in accordance with Art. 18 of the Postal Services Act) are generally services that are exempt from value added tax (VAT) (Art. 21 of the Value Added Tax Act (VAT Act). With the lowering of the monopoly limit for letters from 100 g to 50 g in 2009, Swiss Post made use of the voluntary VAT opt-in (taxation) for services exempt from VAT (VAT Act, Art. 22). This means that since 2009, Swiss Post has voluntarily paid value added tax (VAT) to the Federal Tax Administration (FTA) for letters up to 50 g.

With effect from 1 January 2027, Swiss Post is cancelling the voluntary VAT opt-in (taxation) for A and B Mail individual items, B Mail bulk mailings, OnTime Mail and election and voting consignments up to 50 g (format B5, maximum 2 cm thick). For the cancellation, the weight category 1–50 g is being introduced for the affected services. The following services will be deemed exempt from VAT from 1 January 2027:

Services	Format/weight
A Mail / B Mail individual item	Standard letter **1–50 g** (previously 1–100 g)
B Mail bulk mailing / OnTime Mail	Postcard 1–20 g
	Standard letter **1–50 g** (previously 1–100 g)
Election and voting consignments	Up to B5 **1–50 g** (previously 1–100 g)

There are other services/formats with partial quantities in the reserved service (up to 50 g). These will continue to be subject to the voluntary opt-in (taxation) by Swiss Post, as they cannot be clearly demarcated (e.g. business reply labels, large letters).

Impact

For **private customers** and **business customers who are not liable for VAT** and who do not prepare VAT invoices, the mere cancellation of the VAT opt-in – regardless of general price increases – will have no financial impact.

For **business customers liable to VAT**, on the other hand, the change may result in lower input tax deductions in the VAT statement. The specific impact depends on the customer's individual VAT situation. In the following calculation example, the customer was previously able to claim an input tax deduction of up to CHF 10.49 for the mailing of 100 A Mail standard letters up to 50 g; the input tax deduction is now no longer applicable.

Example calculation

	Previously	**New**
Volume	100 items	100 items
CHF unit price*	1.40	1.40
VAT rate	8.1%	**0.0%**
Total in CHF excl. VAT	129.51	140.00
CHF VAT (input tax paid)	10.49	**0.00**
Total CHF incl. VAT	140.00	140.00

*Unit price previously incl. VAT, unit price now without VAT

More information on VAT:
www.estv.admin.ch/en / www.kmu.admin.ch/en

Post CH Ltd
Wankdorfallee 4
3030 Bern

SME Contact Center
+41 58 667 85 91

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