Year-end accounts checklist 2026

For a Swiss small business with a 31 December 2026 year end.

Business and person responsible: _____

Tick each check when completed. Record discrepancies and the supporting document. Management approves estimates; the accounting team prepares reconciliations.

Done	Check and evidence to retain
□	Bank and cash: reconcile every closing balance to the statements; explain differences and check foreign currencies.
□	Customers: review open invoices, January receipts and doubtful balances; support valuation adjustments.
□	Suppliers: match invoices, deliveries and credit notes; identify goods or services received but not yet invoiced.
□	Inventory: retain a dated count with quantities and prices; identify damaged or obsolete items and goods held by third parties.
□	Fixed assets: reconcile purchases and disposals; check depreciation and confirm the assets still exist.
□	Cut-off: review unbilled work, accrued expenses and prepayments; plan their treatment in 2027 to avoid duplication.
□	Payroll: reconcile the ledger, payroll reports and salary certificates; check private benefits and social insurance liabilities.
□	VAT: reconcile sales, input tax and returns; document corrections to submit.
□	Owners: confirm balances, loan agreements, interest and private expenses; support tax adjustments.
□	Notes: gather leases, commitments, guarantees, pledged assets, participations and subsequent events.
□	Approval: read the balance sheet, income statement and notes together; explain changes and arrange any audit and general meeting.

Open points: _____

Reviewed by and date: _____

Year-end timetable

Planning dates for accounts at 31 December 2026. Working targets and legal deadlines are distinguished below.

When	Action
November-December 2026	Prepare the document list and inventory count. Assign responsibilities and book time with your accountant or auditor.
Before 1 January 2027	If eligible to opt out for 2027, apply for registration before that financial year begins, with the required documents and latest approved accounts, normally 2025. The 2026 accounts remain subject to the current audit regime.
January 2027	Provide the year-end documents. The Federal Compensation Office states that the annual payroll declaration must reach it by 30 January at the latest. Send it early and check your own office's instructions.
60 days after the VAT period	File and pay the relevant ordinary VAT return. Prepare Q4 or the second half of 2026, according to your reporting frequency.
January-March 2027	Reconcile balances, prepare closing entries and draft the accounts. These months are a working target, not a universal legal deadline.
Before the general meeting	Obtain management approval and the audit report if required. Prepare notices and supporting documents.
By 30 June 2027	Hold the ordinary general meeting of the limited company or LLC for the year ended 31 December 2026.
Annual VAT correction	The 180th day after 31 December 2026 falls in Q2 2027. Meet the deadline under VAT Act Article 72 and use the annual correction return. Do not put the differences into the ordinary Q2 return.
28 August 2027: 240-day reference	If no correction is received within 240 days after year end, the FTA considers the returns complete and the period finalised. This does not extend the Article 72 correction deadline. Additional tax may bear late-payment interest.
Tax authority deadline	File the tax return on time or obtain an extension. The tax filing deadline is separate from the general meeting deadline.

Three tax checks: private expenses and company-car benefits; interest on owner accounts under the applicable 2026 rules; taxes, VAT and social insurance reconciled to their declarations.

Sources: CO Articles 699, 727a and 805; Federal Commercial Registry Office communication 1/26 (French); OASIO Article 36; VAT Act Articles 71-72; FTA annual VAT reconciliation.

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