

NEWSLETTER

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(English machine translation provided as courtesy)

Abolition of import duties ("industrial duties") in Switzerland from 1 January 2024

Dear Ladies and Gentlemen

In this guest newsletter, Carlos Methner, managing director of VL Verzollung + Logistik AG, explains to us what the abolition of industrial duties by 01.01.2024 means and why it is not a good idea to simply drive through customs from next year. We wish you an exciting reading.

After a long political debate, Parliament handed over to the Federal Council in February 2022 the decision on the date of entry into force of the abolition of import duties ("industrial duties"). The economy hoped for an earlier launch on January 1, 2023; Because the original purpose of protecting the Swiss economy from foreign competition now turns out to be a major disadvantage.

The Federal Council decided on **1 January 2024**, in order to give all stakeholders sufficient time for the necessary adjustments and changes. At the same time, the extensive and complex Swiss customs tariff is being simplified.

Positive impetus for the Switzerland business location

The Swiss economy is heavily involved in global value chains; the abolition of import duties strengthens our competitiveness.

In the high-price country of Switzerland, goods and services cost significantly more on average than in neighbouring countries. The abolition of industrial duties will strengthen Switzerland's economic and industrial location. This measure will benefit the entire economy, including all companies and their consumers.

Today, companies are heavily burdened with direct costs due to customs duties and administrative burdens, which ultimately have to be paid by customers over high prices.

The abolition of industrial duties strengthens Switzerland's economic and industrial location. According to [SECO](#), the realised welfare gain is estimated at approximately CHF 860 million.

Which goods are affected by the cancellation?

In principle, **all customs duties on industrial goods** will be abolished. Industrial goods are all goods except agricultural products (including agricultural processed products and feed) and fishery products. These industrial goods are no longer subject to customs duties when imported into Switzerland, regardless of their origin. The abolition therefore covers goods falling within Chapters 25-97 of the Customs Tariff, with the exception of certain products falling under Chapters 35 and 38 (agricultural products).

From 01.01.2024 imports into Switzerland will no longer be subject to customs duties, regardless of the origin of the goods.

What else will change?

At the same time, the **complex Swiss Customs Tariff is being thoroughly revised** and simplified. This will further reduce the administrative burden. The corresponding changes/adjustments are updated continuously and are listed on this website by [BAZG](#).

How can companies prepare – what to do?

The simplification and the associated adjustments in the customs tariff will adjust the Swiss [Tares](#) usage tariff. The current 9114 tariff items will be reduced to 7511. These adjusted primary data must be taken over by the companies. In this context, the BAZG newsletter "[Zoll News](#)" is recommended; it is informed on an ongoing basis about the adjustments and necessary measures for the companies.

How does the import customs declaration work?

No adjustments are envisaged in the customs processes. However, **the obligation to make an import declaration**, including the correct declaration of the customs tariff numbers of the goods to be imported, **remains in place**. As of 1 June 2023, [«Passar»](#), the new transport system for the digital processing of customs procedures, is available for this purpose.

The **carnet ATA** for temporary use **will also remain in place**. The key to this is that the goods leave the customs territory in a timely and unchanged manner. For economic operators entitled to full advance deduction, an **alternative to the ATA carnet** is the option of importing into free circulation and the export procedure.

What impact does the abolition of industrial duties have on exports?

The existing export rules remain unchanged as customs duties continue to apply in the country of destination of the goods. Therefore, both domestic and foreign suppliers must have certificates of origin. The customs origin of materials for production processes in Switzerland, which are produced for export, is still required. This guarantees that products manufactured and exported in Switzerland can be declared as 'preferential Swiss origin'.

What rules apply to individuals?

The abolition of industrial duties **does not affect the import of goods into Switzerland by individuals**. The current regulations continue to apply here. When

VAT and customs duties apply, or which value limits and free quantities are valid, you can find on the [QuickZoll app and on the BAZG website](#).

How does [online shopping](#) work?

When ordering from abroad from an online shop, the costs incurred are usually charged to the customer for the ordered goods (type and quantity). The online shop requests a transport company to make an invoice to the recipient in Switzerland for the additional expenses, the necessary customs duties, the transport costs and VAT.

Recommendation For many companies, preparations for the necessary adjustments to your customs processes are in full swing. To support these partly complex tasks, customs agents can use their expertise to help avoid unnecessary errors and ensure a smooth transition by 1 January 2024.

About the author:

Carlos Methner is a certified customs expert and chairman of the federal customs declarants examination committee. If you have questions in the areas of customs or logistics, he will be happy to support you with his team.

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