



# Fact Sheet – Putting private motor vehicles and trailers into free circulation (customs clearance and payment of duties)

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## Introductory remarks and information offices

This fact sheet covers the most important customs and road traffic legal provisions concerning the putting into free circulation of motor vehicles and trailers by people domiciled in the customs area (foreign workers, foreign students and immigrants) with information on the type and amount of import duties (customs duty, vehicle duty and value added tax).

Additional information can be obtained from [all customs offices](#).

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## **Fact Sheet – Putting private motor vehicles and trailers into free circulation (customs clearance and payment of duties)**

### **1 Bringing uncleared and untaxed vehicles into the customs area and declaring them when crossing the border**

The vehicles are to be declared at a manned customs office at the border without any request having to be made.

Vehicle declaration and assessment shall take place during [customs office](#) working hours.

If the assessment is desired at an inland customs office, the border customs office will issue a certificate (form 15.25) free of charge with a validity of two days.

### **2 Import assessment and documents required**

The crucial factors in the levying of import duties are the weight and value of the vehicle when crossing the border.

The following documents are required for the assessment:

- The invoice or contract of sale;
- The vehicle registration document. In addition, for vehicles with German number plates, the "Zulassungsschein", and for vehicles with Italian number plates, the "foglio complementare";
- Proof of identity (passport, identity card, driving licence, etc.);
- If the preferential rate is requested: proof of origin (e.g. EUR 1) for vehicles originating in EU and EFTA states and countries with which Switzerland has concluded a free trade agreement; form A for vehicles originating in developing countries (cf. para. 3.1).

### **3 Import duties and charges**

#### **3.1 Customs duty**

The rates of duty are the same for used and new vehicles. Vehicles manufactured in an EU or EFTA country or in a country with which Switzerland has concluded a free trade agreement are admitted duty-free on importation from one of these countries. Duty-free assessment is to be applied for in the import declaration and will be granted on production of proof of origin (declaration of origin on the invoice, EUR. 1; form A) from the seller in the other country. Form A and EUR. 1 must be authenticated by the customs authorities of the export country.

#### **3.2 Rates of duty**

- Motor cycles  
The normal rate of duty for motor cycles is CHF 37 per 100 kg unladen weight regardless of cubic capacity providing duty-free admission in accordance with para. 3.1 is not possible.
- Private cars  
The normal rate of duty for private cars is between CHF 12 and CHF 15 per 100 kg unladen weight depending on cubic capacity and unladen weight providing duty-free admission in accordance with para. 3.1 is not possible.
- Trailers  
The following rates of duty per 100 kg unladen weight apply for trailers providing duty-free admission in accordance with para. 3.1 is not possible:
  - Caravan and camping trailers: CHF 19
  - All other trailers: CHF 12

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### **3.3 Vehicle duty**

In addition to possible customs duties, the import of private cars is subject to vehicle duty. The rate of duty amounts to 4% of the value of the vehicle (customs duties included).

### **3.4 Value added tax**

Value added tax is calculated based on

- the sales price indicated on the invoice or in the contract of sale (proof of the price is to be provided by means of a copy of the invoice or of the contract) or, in other cases,
- the condition value of the vehicle according to Eurotax.

The following are to be included in the VAT calculation providing they are not already included:

- the amount of customs duties,
- the vehicle duty and additional costs (transport, insurance and customs clearance costs) up to the destination in Switzerland.

The VAT rate is 8%.

### **3.5 Charges**

A charge of CHF 30 is levied for weighing and CHF 20 for issuing the test report form 13.20 A for the Road Traffic Office.

### **3.6 Payment of import duties**

All import duties (customs duty, vehicle duty and value added tax) and charges are to be paid directly to the customs office upon assessment.

### **3.7 CO<sub>2</sub> emissions regulations for new passenger vehicles**

From 1 July 2012, a fine (sanction) will have to be paid when new passenger vehicles are registered for the first time if they do not reach a specific target value (on average 130 g of CO<sub>2</sub> per km). This sanction will **not**, however, be imposed at the import customs clearance but will be imposed subsequently by the Federal Roads Office (FEDRO). Therefore, please take into account that a sanction tax may be incurred in addition to the customs clearance costs if the target value is not achieved. More detailed information can be found on the [website of the Federal Roads Office \(FEDRO\)](#), where answers to other questions on this topic can also be found.

## **4 Special cases**

### **4.1 Vehicles imported temporarily for the personal use of people resident in foreign customs areas**

People resident abroad (tourists and business travellers) may use their vehicles duty-free in the customs area so long as, under Swiss law, they are resident abroad. The vehicles are admitted without formalities.

### **4.2 Vehicles imported for the personal use of foreign workers and foreign students**

Foreign workers (holders of annual permits or short-term permits and trainees) are permitted to use a foreign vehicle in the customs area duty-free for a period of two years from the date of first entry (for example upon taking up employment) (form 15.30) even if they transfer their domicile under civil law to the customs area. The charge is CHF 25.

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Foreign students are permitted with authorisation form 15.30 to use a foreign vehicle duty-free in the customs area for the entire duration of their studies in principle. The charge is CHF 25.

The following documents are to be submitted to the customs office: Swiss residence permit or equivalent proof, vehicle registration document, matriculation statement from the educational institution.

When the two-year period expires, the conditions of domicile of the holder of the vehicle are assessed based on a fully completed and signed questionnaire (form 15.20) in accordance with the Swiss Civil Code. Where no transfer of domicile has occurred – which usually applies in the case of students – the holder of the vehicle is permitted to continue using the unassessed vehicle with authorisation form 15.30. The charge is CHF 25.

However, if the holder of the vehicle has transferred his or her domicile to the customs area, the vehicle must either be put into free circulation (customs clearance and payment of duties) or be re-exported. A duty-free assessment as household effects remains reserved so long as the conditions are met.

### **4.3 Vehicles of immigrants as household effects or wedding trousseaux**

Migrants' **household effects** are assessed as duty-free.

The vehicles of immigrants are considered household effects if they were used for their own personal use or for their job or for the pursuit of a trade for at least six months abroad and are destined for their own use in the customs area.

The following documents are to be submitted to the customs office: the vehicle registration document, Swiss residence permit, and declaration/application for clearance of household effects (form 18.44). Effective since 1 June 2007, immigrants from the fifteen original EU member states (plus Cyprus and Malta) and the EFTA states do not have to provide assurance of a residence permit. Proof of transfer of domicile must be provided by other means (employment contract, lease, confirmation of notice of departure from the country of departure).

Further provisions concerning customs assessments and application for clearance (declaration) are available online at [http://www.ezv.admin.ch/zollinfo\\_privat/04381/04382/04383/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_privat/04381/04382/04383/index.html?lang=en)

In addition, for vehicles with German number plates, the "Zulassungsschein" must be provided, and for vehicles with Italian number plates, the "foglio complementare".

If the vehicle has **not** been used abroad by the person concerned for a period of **at least six months**, duty-free assessment as household effects is out of the question. However, the migrant is authorised (form 15.30) to drive the vehicle which has not been put into free circulation for two years from the date of first entry duty-free so long as the vehicle is destined for private use in the customs area. The charge is CHF 25. Before the authorisation expires, the vehicle must be definitively re-exported or put into free circulation (customs clearance and payment of duties, cf. para. 3).

**Wedding trousseaux** of a person who marries another person whose domicile is in the customs area and transfers their domicile to the customs area are assessed as duty-free.

The following documents are to be submitted to the customs office: vehicle registration document, Swiss residence permit, and declaration/application for clearance of wedding trousseaux (form 18.45).

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Further provisions concerning customs assessments and application for clearance (declaration) are available online at [http://www.ezv.admin.ch/zollinfo\\_privat/04381/04382/04385/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_privat/04381/04382/04385/index.html?lang=en)

### **4.4 Vehicles of people who, without giving up their domicile in the customs area, have resided abroad for at least one year**

On a par with migrants' household effects are the vehicles of persons who, without giving up their domicile in the customs area, have resided abroad for at least one year (for work or study) and have used the vehicle designated for their own continued use in the customs area for at least six months abroad before returning to Switzerland.

The following documents are to be submitted to the customs office: the vehicle registration document, declaration/application for clearance of household effects (form 18.44).

Further provisions concerning customs assessments and application for clearance (declaration) are available online at [http://www.ezv.admin.ch/zollinfo\\_privat/04381/04382/04383/index.html?lang=en](http://www.ezv.admin.ch/zollinfo_privat/04381/04382/04383/index.html?lang=en)

In addition, for vehicles with German number plates, the "Zulassungsschein" must be provided, and for vehicles with Italian number plates, the "foglio complementare".

As household effects, the vehicles are assessed as duty-free.

If the immigrant has **not** used the vehicle abroad for **at least 6 months** before returning to Switzerland, then duty-free assessment as household effects is no longer applicable. The vehicle has to be put into free circulation (customs clearance and payment of duties, cf. para. 3).

### **4.5 Vehicles of emigrants (transfer of domicile abroad)**

Emigrants are permitted to purchase and use a vehicle in the customs area which has not been put into free circulation (uncleared and duty-free) for three months at the most before transfer of domicile. The charge is CHF 25.

For the purposes of determining legal residence and issuing authorisation (form 15.40), the vehicle purchaser must fill out (in full) and sign a questionnaire (form 15.20). The questionnaire must be submitted by the vehicle purchaser or the garage owner with proof of identity (or a copy thereof) to an authorising authority.

Authorising authorities are [all customs offices](#).

## **5 Registration documents, number plates and driving licence**

### **5.1 Registration documents and number plates for bringing vehicles into the customs area**

Vehicles which have not been put into free circulation (uncleared and untaxed) may be brought into Switzerland with the following number plates:

- with foreign number plates (export number plates or normal number plates);
- Swiss commercial number plates and collective permit through an authorised person. Whether or not these number plates may be used abroad is governed by the law of the foreign country concerned. Non-binding information is provided by the Road Traffic Offices; binding information is provided by the foreign authorities responsible.

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**5.2 Obligation to exchange foreign registration documents, number plates and driving licence**

In accordance with the road traffic legal provisions, foreign motor vehicles and trailers are required to have Swiss registration documents and Swiss number plates. The regulations are outlined in Article 115 of the Road Traffic Licensing Ordinance (RTLO; SR 741.51).

In order to be registered in Switzerland, vehicles must comply with the Swiss provisions.

The regulations concerning the obligation to exchange foreign driving licences are outlined in Article 42 of the Road Traffic Licensing Ordinance (RTLO; SR 741.51).

Information concerning the registration regulations and the documents to be submitted can be obtained from the [Road Traffic Offices](#).