



Unofficial translation of: article 13 of the Ordinance relating to the Customs Act (CA)

¹ An immigrant's used household effects which are intended for his/her continued personal use are admitted duty-free (Section 14 (8) CA).

² Immigrants are individuals who give up their domicile abroad and establish a domicile in Switzerland.

³ Household effects are goods which have been used abroad by the immigrant for his/her personal needs or for his/her profession or trade for at least six months and which he/she will personally continue to use in Switzerland, as well as normal household provisions in reasonable quantities including alcoholic beverages with an alcohol content of more than 25% proof, but not exceeding 12 liters. Duty-free entry for motorcars, motorboats and aero planes will only be granted on condition that the immigrant undertakes to use them in the same way as hitherto for at least one year after customs clearance. In the case of vehicles which have been admitted duty-free, but are sold prior to the expiration of the given period, the Federal Department of Finance may grant a reduction in the amount of duty which is subsequently due or exemption from duty, taking into consideration the age of the vehicles.

⁴ The household effects must be imported at the actual time of the transfer of the domicile to Switzerland. If the immigrant proves that he is prevented from doing so, duty-free entry may be granted at a later date after the obstacle has ceased to exist, but not later than three years after the transfer of domicile. For household effects imported after this period the duty may be reduced as appropriate if the delay can be justified.

⁵ Exemption from duty must be applied for at the time of importation. Subsequent consignments must be declared at the time of the first importation.

⁶ Household goods, personal effects and household provisions belonging to persons who have resided abroad for at least one year without giving up their domicile in Switzerland will be treated as household effects.

⁷ Household goods and personal effects belonging to persons domiciled abroad who rent or acquire a house or flat in Switzerland exclusively for their personal use will be treated as household effects provided that, prior to the acquisition or rental of the house or flat, they have been in use abroad for at least six months in the person's own household and that the importation takes place at the actual time of acquisition or rental of the premises.

Procedure and observations

1. Exemption from payment of duties must be applied for at the time of importation on the form "Declaration/Application for clearance of household effects" (sheets 2 and 3).
2. The following must be submitted to the Swiss Customs Office with the form:
 - a) a list of the goods to be imported; articles which do not fulfill the conditions for duty-free clearance should be itemized at the end of the list as "goods for normal customs clearance";
 - b) the Swiss residence permit or assurance of a residence permit (for foreign immigrants coming to Switzerland);
 - c) the official foreign registration certificate for motorcars, motorboats and aero planes;
 - d) proof that a house or an apartment has been purchased or rented or evidence that this is available (in the case of items to furnish a second residence, see also section 13 (7) above).

The Customs Office can request further documents to check the right to exemption from duties.

3. Persons who are not present at the time of the customs clearance should hand the form "Declaration/Application for clearance of household effects" and documents mentioned in paragraph 2 to their representative (train, haulage company, carrier etc) for submission to the Customs Office.
4. Subsequent consignments must be declared on a separate list to the Customs Office when the first consignment is cleared through customs.
5. Household effects can be cleared only at certain times; clearance takes place on working days during the hours fixed for the clearance of merchandise.
6. Exemption from duty on items to furnish a secondary residence can only be considered if the country of origin grants reciprocal rights.
7. The authorities reserve the right to apply import restrictions and import prohibitions, especially of an economic or financial nature and in the field of veterinary police and security, as well as measures concerning plant protection and species protection.
8. If the Customs Office has doubts as to the right to duty-free clearance, the household goods can be provisionally cleared through customs, in which case a guarantee must be given for the import dues.

NB: - Any person who obtains exemption from duties without complying with the conditions or who prematurely transfers to a third party vehicles which he/she has undertaken to use himself/herself, without first presenting them for customs clearance is guilty of an offence.

- A reproduction of the enclosed declaration / customs clearance application, obtained through photocopying, fax or Internet, may be used provided it is signed in original and presented in duplicate to the Customs Office.

Swiss Federal Customs Administration