

IMPORTANT CHANGES TO THE SUSPENSION INDUSTRIAL TARIFFS WHEN IMPORTING INTO SWITZERLAND

This policy will come into force on **1 January 2024**.

1 INDUSTRIAL TARIFFS

- Import duties of all industrial products (HS chapters 25-97) are set at 0.00 SFr. **Exceptions:** Agricultural products (incl. animal feed) of HS chapters 35 and 38.
- Products falling under HS chapters 01-24 will continue to be subject to customs duties.
- Import duties abroad (export CH to foreign countries) continue to be payable in the receiving country. Switzerland removes its import duties autonomously.

Would you like
a personal
consultation?



2 SIMPLIFICATION OF THE TARIFF STRUCTURE

- The Swiss HS codes have the same basis as the European HS codes (the first 6 numbers).
- The new tariff structure remains identical with 8 numbers, but with a fixed ending on 00 (Ex: 8422.9010 to 8422.9000).
- Removal of all «trade statistics keys».

3 CUSTOMS CLEARANCE PROCESS

- The obligation to make a customs declaration, including a correct declaration of the customs tariff numbers for goods being imported, continues to be enforced.

4 TAXES AND DUTIES

- **No abolition** of VAT and other taxes/duties on imports: e.g. mineral oil tax, car tax and incentive taxes such as VOC etc.
- Abolition of all customs duty reductions and concessions in chapters 25-97.

5 PROOFS OF ORIGIN FOR RE-EXPORTS

- If it is clear at the time of importation that the goods will definitely remain/consumed in Switzerland, a proof of origin is **not required**.
- **Otherwise it is mandatory** to issue a proof of origin.

YOU ARE DEPENDENT ON A PROOF OF ORIGIN FOR RE-EXPORT?

Then make sure already when importing the goods that your foreign suppliers continue to provide valid proofs of origin. This also applies if they have no influence on the customs duty (see point 5).

Please also inform us as your customs service provider so that we can make appropriate arrangements.

You can find more information on the topic of «Abolition of industrial tariffs» online on the FOCBS website.

