

**REGULATIONS  
REGARDING THE IMPORTATION INTO SWITZERLAND OF PRIVATE MOTOR  
VEHICLES AND TRAILERS IN ROAD TRAFFIC**

**1. Obligation to enter for customs clearance**

Any person who imports an uncleared vehicle into Switzerland has to enter it spontaneously for customs treatment at the frontier.

**2. Customs clearance on importation**

Normally, import duties are to be paid at the frontier. If clearance is desired at an inland customs office, the frontier customs office will issue a certificate (form 15.25) with a validity of two working days. The customs clearance must take place during the ordinary opening time (Monday-Friday at a minimum 8 - 12 and 14 - 17).

For the clearance the following documents must be shown to the customs office:

- the invoice or contract of sale
- the registration card. In addition, for vehicles with German plates the "Kraftfahrzeugbrief" and for vehicles with Italian plates the "Foglio complementare"
- a proof of identity (passport, identity card, driver's licence etc.)
- if the preferential rate is requested: the proof of origin for vehicles originating in EU, EFTA and countries with which Switzerland has concluded a Free-trade agreement; a Form A for vehicles originating in development countries (cf. item 3.1).

**3. Import duties and taxes**

All duties and taxes must be paid at the time of the import clearance.

**3.1 Customs duty (rates, see paragraph 6)**

The rates of duty are the same for used as for new vehicles. Vehicles manufactured in the EU, EFTA or in a country with which Switzerland has concluded a Free-trade agreement and which comply with the rules of origin of the free trade agreements in question, are, on importation from one of these countries, admitted duty free. In case of importation of vehicles from developing countries, please apply at one of the offices mentioned on page 10. The application of the duty-free assessment is to be asked for in the import declaration. It will be granted on production of a proof of origin (countries with which Switzerland has concluded a Free-trade agreement = declaration of origin from the exporter in the invoice or movement certificate EUR.1;

developing countries = form A). Form A and EUR.1 must have been filled in by the foreign exporter and authenticated by the customs authorities of the export country.

### **3.2 Value-added tax**

The value-added tax is calculated:

- on the price paid or to be paid by the importer, if the vehicle is imported in accordance with a bill of sale. This price has to be proved by a copy of the invoice or of the bill of sale
- on the market value in the other cases. "Market value" means all that the importer would have to pay at the time of importation to an independent supplier from the country of origin of the vehicle, under fully competitive conditions, to get the same vehicle.

Customs duties, tax on motor vehicles and incidental expenses (transport, insurance and customs clearance costs) up to the first place of destination in Switzerland are part of the consideration or market value insofar as they are not already included in it.

The rate of VAT amounts currently to 7.6 %.

### **3.3 Tax on motor vehicles**

In addition to possible customs duties the import of vehicles under par. 6.2 is subject to the tax on motor vehicles. The tax rate amounts to 4 % of the value of the vehicle (customs duties included).

### **3.4 Taxes**

For the weighing up a tax of 30 fr. will be levied and one of 20 fr. for the issue of the test report form 13.20A for the Road Traffic Office.

## **4. Special cases**

### **4.1 Vehicles imported by foreign persons (tourists, commercial travellers)**

Such persons may use a vehicle duty-free in Switzerland so long as they are deemed, under Swiss law, to be non-Swiss residents. No import formalities are to be observed; the vehicle may be imported without a permit.

Only if the stay lasts more than one year, the entry customs office will issue to the driver, against presentation of his registration card, a permit for duty-free use of the vehicle. Fee of 25 fr.

#### **4.2 Vehicles brought in by foreign workers and foreign students**

Such persons are permitted to use a vehicle duty-free for a period of two years from the date of the first entry up to the commencement of the employment or study, even if, due to their activities in Switzerland, they also transfer their domicile to Switzerland.

Are to be shown to the customs office: the Swiss residence permit, the registration card.

At the expiry of the two-year period, the conditions of domicile of the holder of the vehicle are clarified and judged on the basis of the criteria laid down in Art. 23 and seq. of the Swiss Civil Code. Where no transfer of domicile has occurred, which is, as a rule, the case in respect of students, the holder of the vehicle is permitted to continue using the uncleared vehicle. On the other hand, if the holder of the vehicle has transferred his domicile to Switzerland, he must either pay duty on the vehicle or export it definitively, provided that the conditions for duty-free admission as migrants' effects exist. In this case the procedure laid down in par. 4.3 below shall be applied.

#### **4.3 Vehicles brought in by citizens together with household goods and by persons removing into Switzerland**

The vehicles are admitted duty-free as migrants' effects if the person concerned proves by means of the foreign vehicle registration document that he had used the vehicle abroad for a period of at least six months before transferring his domicile to Switzerland. He will have to undertake, however, to continue using the passenger-car himself for a period of one year and during this period not to dispose of it to a third party within the Swiss customs territory, either for valuable consideration or free of charge, without having first notified the customs authorities and paid the conditionally waived duties, the amount of which is then reduced in relation to the age of the vehicle.

Are to be shown to the customs office: the registration card, the declaration/application form for migrant's effects form 18.44 (available under [www.afd.admin.ch/e/private/rv/umzug.php](http://www.afd.admin.ch/e/private/rv/umzug.php) as well as in the Swiss representations abroad or at the customs offices). In addition, for vehicles with German plates the "Kraftfahrzeugbrief" and for vehicles with Italian plates the "Foglio complementare".

If the vehicle has not been used abroad by the person concerned for a period of at least six months, it is not regarded as migrants' effects for customs purposes. On the other hand, the holder of the vehicle is permitted to use it duty free for a period of two years. However, it is a condition that the person concerned uses the vehicle exclusively for private use. Before expiry of the permit, the vehicle must be definitively reexported or customs cleared (see par. 3).

Are to be shown to the customs office: the Swiss residence permit, the registration card.

#### **4.4 Vehicles belonging to persons who have been staying abroad for a period of at least one year without transfer of domicile**

The vehicles are admitted duty-free as migrants' effects, if the holder proves, by means of the vehicle registration document, that he had used the vehicle abroad for a period of at least six months before his return to Switzerland. He will have to undertake to continue using the vehicle himself for a period of one year and during this period not to dispose of it to a third party within the Swiss customs territory, either for valuable consideration or free of charge, without having first notified the customs authorities and paid the conditionally waived duties, the amount of which is then reduced in relation to the age of the vehicle.

Are to be shown to the customs office: the registration card, the declaration/application form for migrant's effects form 18.44 (available in the Swiss representations abroad or at the customs offices). In addition, for vehicles with German plates the "Kraftfahrzeugbrief" and for vehicles with Italian plates the "Foglio complementare".

If the vehicles has not been used abroad by the holder for a period of at least six months, import duties will have to be paid (see par. 3).

#### **4.5 Vehicles belonging to emigrants**

Such persons are permitted to use, for a period of three months, an uncleared vehicle which they purchase in Switzerland prior to the transfer of domicile to abroad.

#### **4.6 Vehicles imported by persons domiciled abroad for being stationed in Switzerland**

Persons domiciled abroad in the meaning of Swiss law are entitled to import in Switzerland an uncleared vehicle in order to use it personally for their own purposes and to station it there for a pre-determined period which does not exceed three years. In such a case, the border customs office shall issue an authorization form 15.30 for the use (stay) of the vehicle in Switzerland (fee of 25 fr.). Before expiry of the authorization, the vehicle must be definitively re-exported or customs cleared (see par. 3).

Are to be shown to the customs office: the proof of residence, the registration card.

If the vehicle is intended to be stationed in Switzerland for an undetermined period or for more than 3 years, it is to be declared to the border customs office, already on the first entry, for definitive customs clearance (see par. 3).

### **5. Questions regarding licence plates**

#### **5.1 With what plates can an uncleared vehicle be brought in?**

Three possibilities exist:

- importation with the foreign licence plates
- importation with Swiss interim plates; it must be painted out that the foreign State is entitled to require the registration under its own licence plates

- importation with Swiss commercial plates through an authorized person. The question whether these plates may be used abroad is governed by the law of the foreign country concerned. Information may be obtained from the foreign competent authorities.

## **5.2 How long may a vehicle be used in Switzerland with foreign licence plates and registration papers?**

Foreign motor vehicles and trailers must be provided with Swiss vehicle registration certificates and Swiss licence plates:

- a) if they have been located in Switzerland for more than one year without interruption of more than three consecutive months;
- b) if the holder has been staying in Switzerland for more than one year without interruption of more than three consecutive months and he has been using the vehicle here for more than one month;
- c) if the holder with domicile in Switzerland has been staying abroad for less than 12 consecutive months and he has been using the vehicle here for more than one month;
- d) if they are used for the professional transport of persons or goods between two points within Switzerland (road cabotage) and the customs legislation doesn't authorize those transports with foreign vehicles;
- e) if they are not or no longer accepted for the traffic in the country of registration or if the period of validity of the foreign vehicle registration certificate or the international certificate for motor vehicle or the licence plates have expired.

A condition for the application of these periods is, however, that foreign licence plates and registration papers show a corresponding period of validity.

For the registration in Switzerland, vehicles have to meet the Swiss provisions governing their construction and equipment (BAV, TAFV 1 to 3, VTS). The conformity with these provisions (noise, exhaust, gas, etc.) can be proved by means of a conformity-certificate of the EEC. In this case the technical examination of the vehicle can be waived; only a function check of the main equipments (steering, brakes, lighting, etc) will be carried out. Vehicles already registered abroad are governed by the Swiss regulations which were in force at the time of their first registration. Information about admission regulations and documents to be shown can be obtained from cantonal offices for road traffic.

### 5.3 When must the foreign driver's licence be substituted by a Swiss driver's licence?

Foreign car drivers have to apply for a Swiss driver's licence if:

- a) they have been staying in Switzerland for twelve months without staying abroad for more than 3 consecutive months;
- b) they are working as professional drivers of motor vehicles registered in Switzerland and requiring a driver's licence of the categories C or D of the subcategories C1 or D1, or an authorization for the professional transport of persons (taxis);
- c) the validity time limit of the foreign driver's licence has expired.

The Swiss driver's licence is delivered to the holder of a valid foreign national licence for the same category of vehicles if he proves, through a driving examination, that he is acquainted with the driving regulations and he is able to drive safely vehicles of the categories for which the licence should be valid.

Motor vehicle drivers have to pass the driving examination using a vehicle of the category allowing him to drive all vehicles of the categories mentioned in the licence. If the holder of a licence is furthermore entitled to drive motorcycles a driving examination will not be required for this category.

The Swiss driver's licence allowing to drive professionally motor vehicles is delivered to foreign drivers only when, regardless of the driving examination, they prove through a theoretical examination to be acquainted with the regulations applicable in Switzerland to such drivers.

Driver's licences issued in the EU and EFTA-countries or in certain other States<sup>1)</sup> entitle the holder to obtain the Swiss driver's licence without prior driving examination nor a theoretical examination.

While delivering a Swiss driver's licence the Authorities withdraw the licence issued in the EU or EFTA States and send it back to the issuing authority. In the licence delivered by other States they write down that they are not valid in Switzerland. The content of foreign licences is to be recorded.

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<sup>1)</sup> Information in this respect can be obtained from the cantonal offices for road traffic

## 6. Rates of duty

The following rates are now applicable, per 100 kg gross:

	<b>Tariff- No.</b>	<b>Preferential rate<sup>1)</sup></b>	<b>Normal rate<sup>2)</sup></b>
<b>6.1 Motorcycles</b>			
<u>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</u>	8711.	Fr.	Fr.
– With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc	10 00	.-	37.00
– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20 00	.-	37.00
– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	30 00	.-	37.00
– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	40 00	.-	37.00
– With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	50 00	.-	37.00
– Other	90 00	.-	37.00

<sup>1)</sup> EU, EFTA, Turkey, Israel, Bulgaria, Romania, Faroe Islands, Morocco, West Bank and Gaza Strip, developing countries

<sup>2)</sup> other States

	<b>Tariff No.</b>	<b>Preferential rate<sup>1)</sup></b>	<b>Normal rate<sup>2)</sup></b>
<b>6.2 Motorcars</b>			
<u>Motorcars and other vehicles principally designed for the transport of persons, including station wagons and racing cars</u>	8703.	Fr.	Fr.
– Vehicles specially designed for travelling on snow; golf cars and similar vehicles	10 00	.-	12.-
– Other vehicles, with spark ignition internal combustion reciprocating piston engine:			
-- Of a cylinder capacity not exceeding 1,000 cc	21 00	.-	12.-
-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	22 00	.-	12.-
-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc			
--- 1200 kg or less	23 10	.-	12.-
--- over 1200 kg up to 1600 kg	23 20	.-	14.-
--- over 1600 kg	23 30	.-	15.-
-- Of a cylinder capacity exceeding 3,000 cc			
--- 1600 kg or less	24 10	.-	14.-
--- over 1600 kg	24 20	.-	15.-

<sup>1)</sup> EU, EFTA, Turkey, Israel, Bulgaria, Romania, Faroe Islands, Morocco, West Bank and Gaza Strip, developing countries

<sup>2)</sup> other States

	<b>Tariff- No.</b>	<b>Preferential rate<sup>1)</sup></b>	<b>Normal rate<sup>2)</sup></b>
– Other vehicles, with compression- ignition internal combustion piston engine (diesel or semi-diesel):			
-- Of a cylinder capacity not exceeding 1,500 cc	31 00	-.-	12.-
-- Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
--- 1200 kg or less	32 10	-.-	12.-
--- over 1200 kg up to 1600 kg	32 20	-.-	14.-
--- over 1600 kg	32 30	-.-	15.-
-- Of a cylinder capacity exceeding 2,500 cc			
--- 1600 kg or less	33 10	-.-	14.-
--- over 1600 kg	33 20	-.-	15.-
– Other:			
-- 1200 kg or less	9010	-.-	12.-
-- over 1200 kg up to 1600 kg	9020	-.-	14.-
-- over 1600 kg	9030	-.-	15.-

<sup>1)</sup> EU, EFTA, Turkey, Israel, Bulgaria, Romania, Faroe Islands, Morocco, West Bank and Gaza Strip, developing countries

<sup>2)</sup> other States

<b>6.3 Trailers</b>	<b>Tariff No.</b>	<b>Preferential rate<sup>1)</sup></b>	<b>Normal rate<sup>2)</sup></b>
<u>Trailers and semi-trailers:</u>	8716.	Fr.	Fr.
– Trailers of the caravan type, for housing or camping	10 00	-.-	19.00
– Trailers for the transport of goods:			
-- Tanker trailers	31 00	-.-	12.00
-- Other	39 00	-.-	12.00
– Other trailers	40 00	-.-	12.00

Information can be obtained at the:

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|--------------------------------------|--------------------|
| – District Directorate, Basel        | tel. 061/287 11 11 |
| – District Directorate, Schaffhausen | 052/633 11 11      |
| – Customs Office, Zürich             | 01/497 80 29       |
| – District Directorate, Lugano       | 091/910 48 11      |
| – District Directorate, Geneva       | 022/747 72 72      |

and from any main customs Office.

Edition: June 2004

DIRECTORATE GENERAL  
OF SWISS CUSTOMS

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<sup>1)</sup> EU, EFTA, Turkey, Israel, Bulgaria, Romania, Faroe Islands, Morocco, West Bank and Gaza Strip, developing countries

<sup>2)</sup> other States