



## Press release

Date: 02.04.2014

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# Federal Council adopts amendment of ordinances on assessment of goods in tourist traffic

**A revision of the Customs Ordinance<sup>1</sup> and Agra-Introduction Ordinance<sup>2</sup> will simplify the assessment of goods in tourist traffic and speed up the crossing of borders. The ordinance amendments approved by the Federal Council at its meeting today will enter into force on 1 July 2014.**

According to the new provisions, travellers who wish to import goods into Switzerland will essentially have to answer two questions at the border in future:

1. Does the total value of the goods exceed the VAT-free limit of CHF 300?
2. Have the defined duty-free allowances been exceeded?

If the answer to both questions is "no", the traveller will not have to pay any tax or duty; otherwise, value added tax and/or customs duty will be payable as the case may be.

### **Tax-free limit for value added tax**

For administrative reasons, VAT law provides for a tax-free limit of CHF 300 per person per day for goods that travellers import for their personal use or as gifts. The value of all the goods being carried is decisive. Alcoholic beverages and tobacco goods are now to be included in the tax-free limit as well. If the limit of CHF 300 is exceeded, VAT will be due on the total value of all of the goods.

### **Duty-free allowances for goods subject to customs duty**

Goods that travellers import into Switzerland for their personal use or as gifts will generally be duty-free. Customs duties will remain payable only in the case of excess quantities of sensitive goods for agricultural or health policy reasons. The following duty-free allowances will apply from 1 July 2014:

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<sup>1</sup> SR 631.01

<sup>2</sup> General Ordinance on the Introduction of Agricultural Products (AgIO; SR 916.01)

<b>Goods</b>	<b>Duty-free allowances per person per day</b>	<b>Customs duties in CHF for excess quantities</b>
Meat and meat products, with the exception of game	1 kg	17 per kg
Butter and cream	1 l/kg	16 per kg/l
Oils, fats, margarine for human consumption	5 l/kg	2 per kg/l
Alcoholic beverages: – with an alcohol content by volume of up to 18% – with an alcohol content by volume of more than 18%	5 l and 1 l (only for people older than 17)	2 per l 15 per l
Tobacco products: – Cigarettes/cigars – other tobacco products – a proportional selection of these products	250 units or 250 grammes  (only for people older than 17)	0.25 per unit 0.10 per g

The new regulations adopted by the Federal Council will create greater legal certainty for travellers and enable the Customs Administration to deal more efficiently with the increasing volume of tourist traffic. In the medium term, the Customs Administration will make electronic declarations possible in tourist traffic (e.g. using a smartphone), which will facilitate matters immensely for travellers.

**Further details:**

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**Relevant department:**

Federal Department of Finance FDF

The following can be found as an enclosure to this press release at [www.finance.admin.ch](http://www.finance.admin.ch):

- Basic information
- Customs Ordinance (CustO) and Agra-Introduction Ordinance (AgIO)
- FDF Customs Ordinance (CustO-FDF)
- FDF Ordinance on the Tax-Free Importation of Items in Small Quantities