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# Customs treatment of Household removal goods

## Article 13 of the Ordinance issued under the Customs Act

1 Used articles (household removal goods) imported by immigrants for their own use shall be admitted free of duty (art. 14 [8], Customs Act).

2 Individuals who give up their domicile abroad and transfer it to Switzerland shall qualify as immigrants.

3 The following shall qualify as removal goods: personal effects or articles for use in his own profession or business which the immigrant has used abroad for at least six months and which he will continue to use himself in Switzerland; normal kinds and quantities of household provisions, but not more than 12 litres of alcoholic beverages with an alcohol content in excess of 25 degrees. Cars, motor-boats and aeroplanes shall be admitted free of duty only if the immigrant undertakes to continue to use them as hitherto for at least a year. In the case of vehicles admitted free of duty which are disposed of before the expiry of this period, the Federal Finance and Customs Department can take the vehicle's age into account and provide for a reduction in the amount of duty subsequently levied or waive it altogether.

4 Removal goods must be imported when the immigrant transfers his domicile. If he can prove that he is prevented from arranging for their importation he can be allowed to import them free of duty after the obstacle has been removed but not later than three years after he transfers his domicile. An appropriate reduction in customs duty can be granted in the case of removal goods imported after the expiry of this time-limit where the circumstances make the delay understandable.

5 The immigrant must apply for exemption from duty at the time of importation. Subsequent consignments must be announced at the time of the initial importation.

6 Furniture, personal effects and household provisions of persons who have been living abroad for at least a year without giving up their domicile in Switzerland shall be treated as household removal goods.

7 Furniture and personal effects belonging to persons domiciled abroad who buy or rent a house or flat in Switzerland for their exclusive personal use shall be treated as removal goods on condition that they have been used in the persons' own household abroad for at least six months before the house or flat is purchased or rented. They must, in principle, be imported when the

house or flat is purchased or the tenancy acquired.

## Procedure and Remarks

1. Application for exemption from duties must be made at the time of importation on the form «Déclaration/Demande de dédouanement d'effets de déménagement» (Sections 2 and 3)

2. The following must be presented at the Customs Office together with the above-mentioned form:

a) a list of the goods to be imported; goods not qualifying for exemption from duty must be listed under the heading «Dutiable Goods»;

b) the Swiss residence permit (in the case of foreign nationals immigrating into Switzerland);

c) the foreign vehicle licence for cars, motor-boats and aeroplanes;

d) proof of purchase or acquisition of tenancy of a house or flat or of its availability (in the case of articles to equip a second residence; see also para. 7 of Article 13 above).

The Customs Office can demand other documents to enable them to check the applicant's right to exemption from duties.

3. Persons who are not present at customs clearance must hand over the form «Déclaration/Demande de dédouanement» and the documents mentioned under 2 to the body responsible for declaring the goods (railway, forwarding agent, transport firm), who in turn will pass them on to the Customs Office.

4. Subsequent consignments must be declared to the Customs Office on a separate list when first consignment is cleared.

5. Exemption from duties on articles intended to equip second residences can only be considered if the state of origin grants reciprocity (states granting reciprocity are: Federal Republic of Germany, France, Greece, Ireland, Norway, Sweden and Tunisia).

6. If the Customs Office have doubts about an applicant's right to exemption from duties they can clear the removal goods provisionally, in which case the entry duties must be guaranteed.

N.B. Anyone obtaining exemption from duties without fulfilling the necessary conditions, or disposing to a third party prematurely of a vehicle which he has undertaken to use himself, without having first cleared it through customs, is guilty of a customs offence.

Federal Customs Directorate