



Customs clearance of household effects in connection with household removal

Article 14 of the Customs Ordinance (SR 631.01)

- 1 An immigrant's household effects are admitted duty-free.
- 2 The household effects must be imported close to the time when the transfer of domicile occurs. Notification of subsequent consignments must be made at the time of the first importation. If there is an obstacle to the importation of the household effects, duty-free entry may be granted after the obstacle has ceased to exist.
- 3 Household effects are:
 - a. Goods of the immigrant which have been used by the latter for his/her personal needs or for his/her profession or trade for at least six months in foreign customs territories and which he/she will personally continue to use in Switzerland;
 - b. Household provisions, tobacco products and beverages with an alcohol content up to 25% proof, if the type and amount is normal for the household concerned, and beverages with an alcohol content of more than 25% proof, but not exceeding 12 litres.
- 4 Household goods and personal effects, excluding the means of transport, belonging to persons who are domiciled in a foreign customs territory and who exclusively for their own use have bought or are renting a house or a flat in Switzerland are treated as household effects if the other prerequisites in accordance with para. 3a are met and the importation occurs close to the time of the conclusion of the purchase contract or the tenancy agreement.
- 5 Individuals who transfer their domicile from a foreign customs territory to Switzerland are considered to be immigrants. Persons who have stayed in a foreign customs territory for at least one year without giving up their Swiss domicile are treated as immigrants.

Procedure and observations

1. Exemption from the 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 Customs Office with that form:
 - a) a list of the goods to be imported; articles which do not fulfil the conditions for duty-free clearance should be itemised at the end of the list as "goods for normal customs clearance";
 - b) the Swiss residence permit, except for immigrants from the 15 initial EU states (+ Cyprus and Malta) and from the EFTA states;
 - c) the official, foreign registration certificate for the means of transportation;
 - d) proof that a house or a flat has been purchased or rented.The Customs Office may demand other documents in order to check the claim for the exemption of duty.
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 the documents mentioned in paragraph 2 to their representative for submission to the Customs Office.
4. The removal items must be imported close to the time when the transfer of domicile occurs; i.e. within 18 months.
5. Subsequent consignments must be declared on a separate list to the Customs Office when the first consignment is cleared through customs.
6. Household effects can only be cleared at certain times; clearance takes place on working days during the hours fixed for the clearance of merchandise.
7. Exemption from duty on items to furnish a secondary residence will be treated as household effects, except for vehicles.
8. 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.
9. 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.
10. Any person who obtains exemption from duties without complying with the conditions is guilty of an offence.
11. The use of the form "Declaration/Application for clearance of household effects" obtained by photocopying, fax or from the internet may be used provided it is signed in original and presented in duplicate to the Customs Office.