

LEAFLET CUSTOMS TREATMENT

Customs treatment of articles intended for exhibitions and fairs in Switzerland

1. General considerations

The customs treatment can be carried out at any important customs office such as Basel/St. Louis Autobahn, Basel Weil-Autobahn, Thayngen, Kreuzlingen-Autobahn, St. Margrethen, etc., taking account of the official working hours. If you want to carry out the clearance outside these hours, please contact the intended customs office beforehand. Normally a fee must be paid for customs treatment outside the official working hours. At Zurich and Basel there are customs offices in the area of the mess. Therefore goods for these messes have to be transported in transit (with carnet ATA – blue sheets; document T; etc.).

2. Importation

Goods must be declared spontaneously at the customs office. You need either an ATA carnet (available at your chamber of commerce), a "*Vormerkschein*" or a "*Freipass*" (temporary admission forms available respectively at the Swiss frontier customs office or at a forwarding agent's office). It is advisable to ask the frontier customs office for information about the kind of customs treatment before crossing the border. The ATA carnet is only valid for goods intended for demonstration, presentation, ordering. **Selling of goods covered by an ATA carnet is not allowed.** In any case, the objects which are brought must beforehand be listed in triplicate, according to their kind and price and with a sequence numbering. ***The price that must be stated is the one at which the good is offered to a purchaser in Switzerland.*** Foreign currencies are converted at the daily exchange rate. For goods imported under cover of a temporary admission form (*Vormerkschein, Freipass*), import duties must be guaranteed by a cash deposit. It amounts to 8 % of the global value stated in the list, rounded up to the nearest 50 Swiss francs. It is a "package" including the VAT (8 %) and any customs duties. The customs authorities reserve the right to carry out random checks.

3. Re-exportation

Prior to the departure, the items which have been sold or exchanged must be crossed out in the list. This indication permits to know the dutiable selling price. If there are differences in comparison with the declaration because discounts have been granted, one has to conform to following procedure:

- For items worth 100 Swiss francs and more, granted discounts must be documented with a receipt (showing the name and complete address of the purchaser, designation of the item sold and selling price).
- In all other cases, the lowest amount is determining (without document), but the difference in comparison with the declared amount can't exceed 10 % of this sum.

4. Contact address

Custom office St.Gallen
Hechtackerstrasse 39
9001 St.Gallen
phone + 41 (0) 71 228 49 00

This leaflet must be shown to the customs office on your crossing of the border.