

Abolishment of industrial tariffs in Switzerland – Impacts and practical implications for businesses

What will change as of 1 January 2024?

Most import tariffs on industrial goods classified under chapters 25-97 of the customs classification schedule will be abolished. In this context, the Swiss tariff schedule will be simplified: The HS code (6-digit numbers) will be newly supplemented with 00 (instead of the current national key), resulting in an 8-digit customs tariff number. Businesses may face financial benefits and need to make operational adjustments. Let's take action today!



Financial Impacts

Customs savings

Customs duties on goods under chapters 25 to 97 will be eliminated, resulting in significant savings for many firms. Exceptions are limited to a few industrial products, e.g. those within the agricultural sector, primarily used for animal feed.

- Identify the affected products and make necessary adjustments to your customs duty budget.

Preferential calculation

With the elimination of customs duties, most industrial products will have a lower cost price that could positively influence your preferential calculation and/or your sales price.

- Determine how the tariff savings affect the cost of goods and if it helps to reduce the non-originating amount and if preferential origin thresholds are met.
- Have you recently lost a project due to the higher prices in Switzerland? Let's explore new opportunities.

Operational adjustments

Customs tariff numbers

The Swiss tariff schedule will be simplified: around 1'600 customs tariff numbers, which make up the fine-grained subdivision for customs duties will be eliminated.

HS codes (6-digit number) will be supplemented with 00 (e.g. 8790.9000), resulting in 8-digit customs tariff numbers. A few products under chapters 35 and 38 are exempted, where the previous customs tariff numbers and keys will be retained.

Declarants must adjust the customs tariff numbers as of 01.01.2024. There will be no transition period.

- Identify the affected products and based on the operating system, update your classification data with the new TARES list.

Proof of (preferential) origin

The elimination of import duties on industrial goods has a direct impact on the need for proof of origin. Therefore, you need to determine if the goods to be imported are intended for subsequent preferential export.

Goods are intended for Switzerland or imported in the frame of GSP/ASP?

- No proof of origin is necessary anymore.

Goods are intended for subsequent preferential export?

- If intended for preferential export, goods must be imported as preferential goods (preferential clearance).
- If preferential clearance was not conducted, valid original proof of preferential origin certificate must be in place at time of import and a (digital copy) retained for a period of 3 years (or more, depending on the conditions stated in the free trade agreement). Inform your supplier accordingly.
- Inform supplier: an original certificate of preferential origin must be available at the time of import (e.g. EUR.1).

Additional Note:

- Document retention as of 01.01.2024: a digital version or a hardcopy of the preferential certificate of origin are acceptable (no original needed). Documents related to export certificates of origin must be retained for 3 years from the date of issue of the export certificate of origin (or more, depending on the conditions laid down in the free trade agreement).



Questions? – Get in touch



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Weight data

Weight information is still required for statistical purposes.

- Inform your suppliers that the information on weight is still mandatory for imports into Switzerland.

Carnet ATA

The Carnet ATA for temporary admission remains in place. This also serves to save the import tax (VAT).

- For traders entitled to full input tax deduction, importation for free circulation and the "normal" export procedure could be chosen as an alternative to the ATA carnet. But be aware, if import into Switzerland is executed without ATA Carnet, the re-import into the original destination country might be subject to import duties.

Special import procedures

As of 01.01.2024, most of the special import procedures may be waived (e.g. transfer to a duty-free warehouse, duty exemption), except for those procedures designed to exempt goods from VAT, such as the temporary importation of goods (inward processing).

- Assess your opportunities and determine if the current import procedures are still required.

Binding tariff information

All binding tariff information obtained in the past will lose validity after a transition period, as the applied legal basis will change.

- Review your Swiss binding tariff information and determine whether applying for new ones is necessary.

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