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Export news

From 01/01/2024 Switzerland without duties for industrial products.

Important news comes from Swiss customs, which communicates that from 1 January 2024 customs duties will be abolished for industrial products.

The Federal Office for Customs and Border Security (UDSC) has published a new information note on the abolition of industrial duties from 01/01/2024 and on its repercussions in the case of exports to countries with which a free trade agreement exists exchange.

Switzerland abolishes customs duties.

From 1 January 2024, Switzerland will abolish duties on industrial products, i.e. on almost all goods in chapters 25 to 97 of the Common Customs Tariff, with the exception of some products in chapters 35 and 38 classified as agricultural products.

This is what was communicated by the Swiss Federal Council, with the aim of facilitating imports and controlling the prices of intermediate products which are usually higher than in neighboring countries.

Some documents may be modified monthly until January 1, 2024 following other ordinance changes; for example, the duty rates of chapters 1-24 may still change following amendments to the Agricultural Import Ordinance (OIAgr).

The definitive version "Customs rates" (chapter 1-30) will be published on 28 December 2023 at the latest.

Naturally, the abolition of industrial duties does not lead to an adaptation of customs clearance processes, therefore the obligation remains in force:

- of the import declaration, including the correct declaration of the customs tariff numbers of the respective goods. In this regard, please note that in parallel with the abolition of industrial duties, a simplification of the Swiss customs tariff for industrial products is also envisaged: the 9114 tariff items will be reduced to 7511. Excel tables with the tariff structure valid from 1 January 2024 and the concordance list (2022 vs 2024) are already available on the UDSC website. Any Binding Tariff Information (BTI) affected by the simplification of the customs tariff structure (adjustment of the last two digits of the customs tariff number to “00”) will continue to be recognized as valid by the UDSC within its validity period (max. 6 years) . Statistical keys (three-digit control elements / conventional numbers that serve as additional subdivisions of eight-digit tariff numbers) will be transferred to the new tariff structure if necessary for the execution of federal provisions of a non-customs nature;

- the payment of other import taxes such as the tax on mineral oils, the tax of incentives on volatile organic compounds (VOCs), etc.

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Preferential origin.

Proof of preferential origin will remain necessary if a good originates from a free trade partner country

- it must be re-exported in its unchanged state with proof of origin or • it must be used in Switzerland as cumulation material.

The supporting documents must be kept for at least three years from the issuing of the proof of origin on export, in the case of the FTA with South Korea for five years.

Summary diagram on the need for preferential origin (source SECO)

Obiettivo dell'importazione dei prodotti industriali	Prova dell'origine preferenziale o prova valida dell'origine precedente all'importazione?
Svizzera come destinazione finale: Merci per le quali è certo, all'importazione, che non saranno riesportate (p. es. beni di consumo).	no
Trasformazione e riesportazione senza trattamento preferenziale: Merci d'importazione destinate a essere trasformate in Svizzera e riesportate in Paesi con i quali non esistono degli ALS o, se esistono, per le quali non viene richiesto il trattamento tariffario preferenziale.	no
Riesportazione senza né trasformazione né trattamento preferenziale: Merci d'importazione da riesportare tali e quali in Paesi con i quali non esistono degli ALS o, se esistono, per le quali non viene richiesto né il trattamento tariffario preferenziale né la prova dell'origine preferenziale come base per una prova dell'origine non preferenziale.	no
Trasformazione sufficiente e riesportazione con origine svizzera: Merci d'importazione considerate sufficientemente trasformate in Svizzera senza ricorso al cumulo previsto dal rispettivo ALS e destinate alla riesportazione come merce con origine preferenziale svizzera in virtù di tale ALS.	no
Cumulo all'esportazione: Merci d'importazione considerate sufficientemente trasformate in Svizzera solo grazie al cumulo previsto dal corrispondente ALS e destinate alla riesportazione in qualità di merce con origine preferenziale svizzera in virtù di tale ALS.	sì
Commercio diretto: Merci d'importazione destinate a essere riesportate tali e quali come prodotti con origine preferenziale verso Paesi partner di libero scambio con i quali è ammesso il cumulo dell'origine.	sì
Al momento della riesportazione la prova dell'origine preferenziale funge da base per una prova dell'origine non preferenziale: Merci d'importazione destinate a essere riesportate tali e quali e per le quali la prova dell'origine preferenziale funge da base per una prova dell'origine non preferenziale.	sì

For information on duties applied in Switzerland we recommend consulting the official website of the federal customs.

To find out more and receive assistance, write to consulting@nord-Ovest.com

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