

## Important changes to the suspension industrial tariffs when importing into Switzerland from 01. January 2024



- Import duties of all industrial products (HS chapters 25 97) are set at 0.00 SFr.
  Exceptions: Agricultural products (incl. animal feed) of HS chapters 35 and 38.
- Products falling under HS chapters 01 24 will continue to be subject to customs duties.
- Import duties abroad (export CH to foreign countries) continue to be payable in the receiving country.
- The new tariff structure remains identical with 8 numbers, but with a fixed ending on 00 (Ex: 8422.9010 to 8422.9000).
- VAT is increased.
  Normal rate 8,1 %
  Reduced rate 2,6 %
- No abolition of VAT and other taxes/duties on imports: e.g. mineral oil tax, car tax and incentive taxes such as VOC etc.
- If it is clear at the time of import ation that the goods will definitely remain consumed in Switzerland, a proof of origin is **not** required.
- Otherwise, it is mandatory to issue a proof of origin.

Together in motion. January 2024