Switzerland

ARTICLE 6: DISCIPLINES ON FEES AND CHARGES IMPOSED ON OR IN CONNECTION WITH IMPORTATION AND EXPORTATION AND PENALTIES

Voluntary Disclosure Programme

(Violations and voluntary disclosure (admin.ch))

1. Violations and voluntary disclosure

When crossing the border, the so-called tax law principle of self-declaration is applicable. It stipulates that all people are obliged to spontaneously declare all goods that they are carrying with them when crossing the border, i.e. for example

– Tobacco
– Alcohol
– Animals and plants
– Foodstuffs involving excess quantities
– Repairs to vehicles or new tyres
– Household effects
– etc.

If this is not done, or if the declaration is incorrect, this is deemed to be a punishable violation. Depending on the case, this may involve several laws, such as for example:

– Customs Act (customs duties)
– VAT Act
– Plant and Animal Protection Act
– etc.

Violations can be pursued not only when detected, i.e. when crossing the border, but also subsequently. Whoever commits a violation can also be held liable by the Customs Investigation Section several years later.

2. Penalties

In the majority of cases, the fines amount to a great deal more than the duties that would normally be due. In cases of gross negligence, the violation can be prosecuted with a so-called fine (daily rate).
3. Voluntary disclosure

Whoever illegally imports goods into Switzerland can make a voluntary disclosure to the Customs Investigation section which is closest to their place of residence. Please contact your nearest directorate directly to obtain the address of the Customs investigation office: addresses. If the violation merely concerns duties and if these are paid, penalties are generally waived.