

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.