



## From abroad

### Private shipments and gifts

Birthdays, religious holidays, small gifts: There are many reasons why you might want to surprise your friends or family by sending them something. Shipments from abroad up to a value of CHF 100 are tax-free, but must be marked as a gift. They must also carry a customs declaration on which the value of the gift is noted. Tobacco and alcohol products are exempted from duty-free treatment.

### Import restrictions

Whether it's holiday souvenirs, special product brands from back home or gifts received from friends and family on a trip abroad, there are some things you'll want to bring back from your travels. If you're crossing the border yourself, you can import goods with a value of up to CHF 300 duty-free (per person, per day). Meat products, butter/cream, oils/fats/margarine, alcohol and cigarettes are subject to limits, and in some cases a minimum age, which must be observed. Furthermore, there are products that cannot be imported at all or only with restrictions.

[Gifts / www.evz.admin.ch](http://www.evz.admin.ch)

[Restrictions / www.evz.admin.ch](http://www.evz.admin.ch)

[Duty free / www.evz.admin.ch](http://www.evz.admin.ch)

### Refund of foreign VAT

If you aren't afraid of the bureaucracy involved, you can apply for a refund of foreign VAT on purchases made abroad that exceed a minimum price, provided you are a permanent resident in Switzerland. This can be done in the shops where you purchase the goods or through so-called tax refund companies which charge a fee for this service. In addition to the invoice, you will need a tax-free form and an export confirmation from the foreign customs authority on the day of departure. Shops near the border are more familiar with this procedure; if in doubt, you should seek advice with the relevant customs office in advance. If the purchase exceeds the amount of CHF 300, it must be declared and Swiss customs must be cleared regardless of whether you receive a refund abroad.

[Refund of foreign VAT / www.evz.admin.ch](http://www.evz.admin.ch)