



1 January 2024

Factsheet

Clearing vehicles through Swiss Customs

1 Importation of vehicles by private individuals living in Switzerland

1.1 Principle

Fundamentally, people who live in Switzerland are not allowed to use a foreign vehicle registered abroad in Switzerland. This also applies to cars which relatives or friends from abroad lend to you or allow you to use for a short time, for example.

There are special regulations for instance for vehicles which are occasionally hired abroad privately and for foreign company vehicles. In each case a customs declaration is required.

1.2 Customs declaration

When crossing the border, vehicles on which duty has not been paid must be declared for customs clearance spontaneously and without delay (principle of self-assessment).

Depending on the reason for importation of the vehicle, the customs office can give its approval for temporary importation. However, if the vehicle is to be definitively taxed and cleared through customs, the following conditions must be taken into account.

1.3 Automobile duty and VAT

The importation of cars and certain delivery vans and minibuses is subject to automobile duty. The tax rate amounts to 4% of the value of the vehicle.

VAT is calculated based on the value of the vehicle (including automobile duty) and is levied at the normal rate.

1.4 Documents

Please submit the following documents when making the declaration:

- e-dec electronic customs declaration
- Invoice and/or contract of sale
- Vehicle registration document/certificate (even if already cancelled)
- Passport or identity card

1.5 Customs office opening hours

Please note the customs office opening hours for the declaration (vehicle clearance). Declarations can be made from Monday to Friday; some customs offices are also open on

Saturday mornings. The detailed customs office opening hours can be found at: focbs.admin.ch > Contact > [Border crossings and customs offices, opening hours](#).

1.6 CO² emission regulations for new passenger vehicles

If the CO² emissions of a passenger car or delivery vehicle exceed a certain target value, a penalty must be paid before it is registered for the first time¹. This penalty is not collected as part of customs clearance at the time of import, but at a later date, via the Swiss Federal Office of Energy (SFOE). To initiate the process, the required import data must be provided to the Federal Roads Office (FEDRO).

For more information, visit the website: astra.admin.ch.

1.7 Registration in Switzerland

In order to be registered in Switzerland, vehicles must meet the technical requirements.

An EC certificate of conformity facilitates matters when putting the vehicle into circulation (no noise or exhaust emission test).

Information on the registration of vehicles in Switzerland is available from cantonal vehicle licensing offices: asa.ch.

2 Vehicles of private individuals living abroad

2.1 Customs declaration

Foreign tourists can cross the border in their car without formally declaring it so long as it is exclusively for their own use. If the vehicle is used for any other purpose (e.g. to be sold), it must be declared for customs clearance spontaneously and without delay (principle of self-assessment) when crossing the border.

Foreign workers, students and interns may use their uncleared vehicle for two years in Switzerland with customs authorisation (form 15.30). Under certain conditions, this authorisation can be extended.

Those who do not declare their vehicle for the stipulated import clearance will be liable to prosecution.

2.2 Moving to Switzerland

When moving to Switzerland, the vehicles of immigrants can be admitted duty-free as part of one's personal effects. The prerequisites for this are that the person concerned has used the vehicle for at least six months abroad before the change of place of residence and intends to continue using the vehicle in Switzerland.

If the vehicle was used for less than six months abroad, the vehicle can be used undeclared with a customs permit (form 15.30) for a maximum of two years from the day of first entry into Switzerland. When the two-year period expires, the vehicle must either be declared (collection of duties and taxes: automobile duties and VAT) or exported.

These provisions are also applicable to the vehicles of people returning to Switzerland who have been living abroad for at least one year without relinquishing their Swiss domicile.

¹ Vehicles registered abroad more than twelve months prior to their declaration to Swiss customs are excluded. Vehicles registered abroad more than six months before they were declared to Swiss customs are also excluded if their mileage exceeds 5,000km.

Information on the customs clearance of vehicles and on special cases can be found online at focbs.admin.ch > [Information individuals](#) > [Road vehicles and watercraft](#).

2.3 Obligation to exchange foreign registration documents, number plates and driving licences

As a rule, vehicles with foreign number plates are required to have Swiss registration documents and Swiss number plates at the latest one year after importation.

A Swiss driving licence is required by anybody

- who has been living in Switzerland for 12 months and who has not spent more than three consecutive months abroad during that time;
- who is working on a professional basis as a driver of motor vehicles registered in Switzerland of the C or D driving licence categories or the C1 and D1 subcategories or require authorisation for the transportation of people on a professional basis.
- whose foreign driving licence has expired.

Further information can be obtained from cantonal vehicle licensing offices: asa.ch.

3 Motorway charge

A fee is payable for the use of Swiss motorways. It is levied in the form of an annual motorway tax sticker ("vignette"), which costs CHF 40 and is valid from 1 December of the previous year to 31 January of the following year. All motor vehicles and trailers registered in Switzerland or abroad that are not liable to the heavy vehicle charge are required to purchase a vignette.

It is available as a sticker or in electronic form (e-vignette). While the sticker is affixed to a vehicle, the e-vignette is linked to a number plate. We recommend purchasing the e-vignette by registering the number plate in the FOCBS online shop (e-vignette.ch).

Detailed information is available at vignette.ch.

4 Contact

Customs Information Office

Tel. +41 58 467 15 15

customsinfo.admin.ch

Monday to Friday

8 to 11.30 am and 1.30 to 5 pm

This fact sheet is not intended to be all inclusive and contains merely general information. It does not give rise to legal entitlement.