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Customs Tariff Act (CTA)

of 9 October 1986 (Status as of 1 January 2022)

*The Federal Assembly of the Swiss Confederation,
on the basis of Articles 101 and 133 of the Federal Constitution^{1,2}
and having considered a dispatch of the Federal Council dated 22 October 1985³,
decrees:*

Section 1 Principles

Art. 1 General liability to duty

¹ All goods brought into or taken out of Swiss customs territory must be assessed in accordance with the General Tariff in Annexes 1 and 2.⁴

² The foregoing is subject to exceptions laid down by international treaties, special provisions of acts or by orders of the Federal Council made under this Act.

Art. 2⁵ Calculation of duty

¹ Goods shall be assessed on their gross weight if no other assessment unit is provided.

² The Federal Council shall issue provisions intended to ensure that goods are assessed on their gross weight, in order to prevent any attempt to evade duty and any unfair effects that this method of assessment may entail.

³ Where the duty assessment basis is 100 kg, the weight for clearance purposes shall be rounded up to the next 100 g.

AS 1987 1871

¹ SR 101

² Amended by Annex No I of the FA of 18 March 2016, in force since 1 Aug. 2016 (AS 2016 2429; BBl 2015 2883).

³ BBl 1985 III 357

⁴ Amended by Annex No 1 of the FA of 18 March 2016, in force since 1 Aug. 2016 (AS 2016 2429; BBl 2015 2883).

⁵ Amended by Annex No 1 of the FA of 18 March 2016, in force since 1 Aug. 2016 (AS 2016 2429; BBl 2015 2883).

Section 2 Customs Tariffs

Art. 3 General Tariff

The Federal Council may increase individual General Tariff rates of duty unilaterally if this is considered essential in order to achieve the objectives of such an increase.

Art. 4 Working tariff

¹ When the interests of the Swiss economy so require, the Federal Council may temporarily apply customs duty agreements and the tariff rates resulting therefrom. It may also apply tariff rates resulting from agreements temporarily, in accordance with Article 2 of the Federal Act of 25 June 1982⁶ on Foreign Trade Measures.

² The Federal Council may proportionately reduce any rates that prove to be too high in comparison with reduced rates laid down in tariff treaties.

³ When the interests of the Swiss economy so require, the Federal Council may, irrespective of any tariff treaty and having consulted the Committee of Customs Experts:

- a. reduce duties appropriately;
- b. order the temporary total or partial suspension of the duties applicable to certain goods;
- c.⁷ set tariff quotas.⁸

Art. 5 Export tariff

¹ No duty is paid on the export of goods that are not listed in the export tariff.

² In the event that, as a result of exceptional conditions abroad, the rates of duty in the export tariff prove to be insufficient to prevent the flow of the goods listed therein abroad, the Federal Council may increase the rates of duty for as long as circumstances require and fix rates of duty for goods that are classified in the customs tariff as being exempt from duty.

³ The Federal Council must reduce or abolish the rates of duty in the export tariff if they are no longer necessary for the guarantee of the national supply.

⁴ The Federal Council may make the duty-free export of goods listed in the export tariff subject to conditions or charges.

⁶ SR 946.201

⁷ Inserted by Annex No 3 of the Agriculture Act of 29 April 1998, in force since 1 Jan. 1999 (AS 1998 3033; BBl 1996 IV 1).

⁸ Amended by No I of the FA of 4 Oct. 1991, in force since 1. Feb. 1992 (AS 1992 217; BBl 1991 I 1140).

Section 3 Extraordinary Measures

Art. 6 Emergency and crisis situations

The Federal Council may in exceptional circumstances, and in particular in the event of disastrous instances of force majeure and shortages or rises in the prices of food-stuffs and essential goods, order temporary reductions of duty and by way of exception exemptions from duty.

Art. 7 Extraordinary circumstances in foreign relations

If, as a result of foreign measures or exceptional conditions abroad, Switzerland's foreign relations are influenced to such an extent that essential Swiss economic interests are prejudiced, the Federal Council may, for as long as the circumstances require, modify the relevant rates of duty, or, in the event of exemption from duty, introduce duties, or take other suitable measures.

Section 4⁹ Foreign Trade Statistics

Art. 8¹⁰

Statistical records shall be maintained on the import, export and transit of goods over the Swiss customs border (Foreign Trade Statistics).

Section 5¹¹

General Tariff Amendments made by the Federal Council based on International Agreements¹²

Art. 9¹³ Amendments under the harmonised system¹⁴

¹ The Federal Council is authorised to accept the modifications recommended by the Customs Cooperation Council in accordance with Article 16 of the International Convention of 14 June 1983¹⁵ on a Harmonised Commodity Description and Coding System and to amend the General Tariff.

⁹ Originally Section 5. Amended by No I of the FA of 16 Dec. 1994, in force since 1 July 1995 (AS 1995 1826; BBl 1994 IV 950).

¹⁰ Originally Art. 10.

¹¹ Originally Section 6.

¹² Amended by No I of the FA of 30 April 1997, in force since 1 Oct. 1997 (AS 1997 2236; BBl 1997 II 1).

¹³ Originally Art. 11.

¹⁴ Inserted by No I of the FA of 30 April 1997, in force since 1 Oct. 1997 (AS 1997 2236; BBl 1997 II 1).

¹⁵ SR 0.632.11

² It may in accordance with Article 3 paragraph 1 letter c of the aforementioned Convention include tariff lines from the General Tariff in the Working Tariff as statistical lines, provided that this does not lead to any change in the tariff burden.

Art. 9a¹⁶ Amendments under the WTO

The Federal Council is authorized to modify the General Tariff temporarily if an amendment to the LIX-Switzerland-Liechtenstein list¹⁷ is provisionally being applied.

Section 6¹⁸ Application of International Agricultural Agreements

Art. 10 Setting the rate of duty

¹ In order to achieve the objectives of the agricultural legislation, the Federal Council may fix the rates of duty for agricultural products within the framework of the General Tariff; in doing so, it shall take account of other economic sectors.

² The implementation authorities shall at the necessary intervals compile the data on import volumes and prices of agricultural products that is required as the basis for determining the rates of duty.

³ If the market conditions result in a need for regular modifications, then the Federal Council may delegate the powers under paragraph 1 to the Federal Department of Economic Affairs, Education and Research (EAER) or the Federal Office for Agriculture. It may only delegate the power to the Federal Office for Agriculture if it grants that office only limited discretion in fixing the rates of duty.¹⁹

⁴ Subject the terms of Article 13 paragraph 1 letters c and d of this Act, the following principles and responsibilities are regulated in Articles 20–22 of the Agriculture Act of 29 April 1998²⁰:

- a. the fixing of threshold prices;
- b. the fixing, modification and distribution of the tariff quotas listed in Annex 2;
- c. the fixing, modification, and distribution of tariff quotas for agricultural products in accordance with Article 4 paragraph 3 letter c.²¹

¹⁶ Inserted by No I of the FA of 30 April 1997, in force since 1 Oct. 1997 (AS **1997** 2236; BBl **1997** II 1).

¹⁷ The LIX Switzerland-Liechtenstein List is not published in the Official Compilation. It may be obtained the General Directorate for Customs (Oberzolldirektion, Hauptabteilung Zolltarif, 3003 Bern).

¹⁸ Inserted by No I of the FA of 16 Dec. 1994, in force since 1 July 1995 (AS **1995** 1826; BBl **1994** IV 950).

¹⁹ Amended by Annex No 4 of the FA of 22 March 2013, in force since 1 Jan. 2014 (AS **2013** 3463 3863; BBl **2012** 2075).

²⁰ SR **910.1**

²¹ Amended by Annex No 3 of the Agriculture Act of 29 April 1998, in force since 1 Jan. 1999 (AS **1998** 3033; BBl **1996** IV I).