

Importation of goods

for the personal use of the person travelling or as gifts.
Applicable per person and per day.

1st step

Liable to VAT

VAT on the total value

Duty-free limit CHF 300

Does the total value of all goods exceed CHF 300?

Yes

No

Exempt from VAT

2nd step

Dutiable

Customs duty is levied on excess quantities

- Meat and meat products:

up to 10 kg:
CHF 17 per kg

more than 10 kg:
CHF 23 per kg

- Butter or cream:
CHF 16 per kg/l

- Oil, fats or margarine:
CHF 2 per kg/l

- Alcoholic beverages of up to 18% vol.:
CHF 2 per l

more than 18% vol.:
CHF 15 per l

- Cigarettes/cigars:
CHF 0.25 per unit

- Other tobacco products:
CHF 0.10 per g

Duty-free limit CHF 300

Does the amount exceed

- 1 kg meat and meat products, with the exception of game?

- 1 kg/l butter or cream?

- 5 kg/l oil, fats or margarine for human consumption?

- 5 l alcoholic beverages of up to 18% vol.*?

- 1 l alcoholic beverages by volume of more than 18% vol.*?

- 250 units/g cigarettes/cigars/other tobacco products*?

* Minimum age 17

All other goods

No

Duty-free