

Motor Vehicle Tax

1. Object

[The Motor Vehicle Taxation Act of 21 June 1996](#) provides that, at importation, a tax of 4% will be levied on the following vehicles:

- a) motor vehicles for the transport of 10 or more persons, including the driver, weighing not more than 1600 kg each (tariff headings 8702.1030, 2010, 3010, 4010 and 9030);
- b) motor cars and other motor vehicles principally designed for the transport of persons (other than those of paragraph a), including station wagons and racing cars (tariff headings 8703.1000-9060);
- c) motor vehicles for the transport of goods, weighing not more than 1600 kg each (tariff headings 8704.2110 and 2120, 3110 and 3120, 4110 and 4120, 5110 and 5120, 6010 and 6020, 9010 and 9020).

The Additional Charge Code 660 and the Scale of Additional Charges 001 must be stated in the import customs declaration (field "additional charges").

2. Basis of calculation

The basis of calculation corresponds, in principle, to that of value added tax, which means that the tax is levied:

- on the consideration (what is paid) in the case of a contract of sale or commission
- on the market value in all other cases.

Any customs duty (motor vehicles of tariff heading 8703) and additional costs (transport costs, etc.) up to the first destination on Swiss territory must be included in the basis of calculation. The tax authority may increase the taxable value to include the value of missing parts of incomplete or unfinished vehicles.

3. Exemptions

The following are exempt from tax upon importation:

- a) motor vehicles imported which are admitted duty-free as personal property, wedding trousseaux or inherited property ([art. 14 - 16 OD](#));
- b) motor vehicles imported which are admitted duty-free within the framework of diplomatic or consular relations ([art. 6 OD](#));
- c) motor vehicles for disabled which are admitted duty-free ([art. 18 OD](#));
- d) motor vehicles imported duty-free as war material of the Confederation ([art. 29 OD](#));
- e) motor vehicles which are admitted duty-free as domestic returned goods ([art. 10 LD](#));
- f) self-propelled trucks as defined in Article 11, paragraph 2, letter g, of the Ordinance on the Technical Specifications required for Motor Vehicles of 19 June 1995 ([CCFL 741.41](#));
- g) motor vehicles subject to the heavy vehicle charge;
- h) electric motor vehicles;
- i) motor vehicles re-imported after a temporary exportation;
- j) motor vehicles imported temporarily.

Motor vehicles chassis with driver's cabin of heading 8702–8704 are also exempt from tax.

Further information on automobile tax: [règlement 68 \(R-68\)](#).