

# Taxation control for road vehicles, watercraft and aircraft

## 1 General

Certain, clearly identifiable goods are subject to taxation control. This means that the customs and tax status of these goods «in free circulation» or «not in free circulation» is recorded or monitored. The tariff numbers concerned can be identified by the fact that they contain notes in Tares on the page «Display details», «Additional data», such as:

- *Enter chassis number, hull number, serial number;*
- *Issue proof of customs clearance, form 13.20 A, form 15.10, form 15.15;*
- *Taxation control.*

## 2 Road vehicles

### 2.1 Customs/goods declaration

In order to clearly identify the road vehicle, the chassis number must be noted in the customs/goods declaration. For most road vehicles, the chassis number is the 17-digit vehicle identification number (VIN), whereby the following should be noted:

- Only the following Arabic numerals and Latin capital letters are permitted: 1234567890 ABCDEFGH JKLMN P RSTUVWXYZ;
- The letters I, O and Q are not used because of the high risk of confusion with the numerals 0 and 1.

In the case of older road vehicles (e.g. vintage cars), the chassis number is usually not sufficient to ensure clear identification. In these cases, the make must also be noted in the customs/goods declaration.

See also [www.astra.admin.ch](http://www.astra.admin.ch) > [Vehicle owner register](#) > [Make keys/make codes Motor vehicles and trailers](#).

If a road vehicle already has a 9-digit master-number and this is known, it must also be entered in the customs/goods declaration.

The above information may be omitted from the customs/goods declaration for certain goods that are to be classified under certain tariff headings, despite a reference to *taxation control*:

Exceptions to the export taxation control:

- 8701.9190 / 911: Lawn tractors;
- 8703.1000 / 011: Mobility scooters for disabled persons;
- 8706.0010 / 011: Chassis for single-axle tractors and chassis for lawn tractors;
- 8711.6000 / 914: Mopeds;
- 8711.6000 / 990: Scooter and self-balancing scooters;
- 8711.9000 / 915: Mopeds and cycles fitted with an auxiliary motor (cycles with pedal assistance);
- 8716.3900 / 012: Trailers for motorbikes and trailers for mopeds and cycles;
- 8716.4000 / 011: Trailers for mopeds and cycles.

Exceptions to the import taxation control:

- Any exceptions to the taxation control are entered directly in the notice under «Display details».

### 2.2 Taxation certificate and vehicle licensing

When importing road vehicles, form 13.20 A with a customs master-number is issued in addition to the taxation decision. Form 13.20 A with customs master-number serves as proof that the road vehicle in question is «in free circulation» until it is licensed for Swiss circulation.

Issuing and certifying taxation certificates (form 13.20 A) is subject to a fee (section 9 of the Annex to the Ordinance on the Federal Office for Customs and Border Security Charges [[SR 631.035](#)]).

The taxation certificate form 13.20 A is required for the vehicle's licensing (Art. 74 et seq. of the Ordinance on the Authorisation of Persons and Vehicles for Road Traffic Purposes [RTAO];

[SR 741.51](#)]). Questions concerning road vehicle licensing should be addressed to the competent [cantonal vehicle licensing office](#).

No taxation certificate is issued for the export of road vehicles (not required).

### 3 Watercraft

#### 3.1 Customs/goods declaration

In order to clearly identify the watercraft, the hull number must be noted in the customs/goods declaration. The hull number is also known as the Watercraft Identification Number (WIN), Hull Identification Number (HIN) or Company Identification Number (CIN). This internationally standardised number uniquely identifies a watercraft.

In the case of older watercraft (e.g. vintage boats), the hull number is usually not sufficient to ensure clear identification. In these cases, the make must also be noted in the customs/goods declaration.

If a watercraft already has a 9-digit master-number and this is known, it must also be noted in the customs/goods declaration.

#### 3.2 Taxation certificate and licensing

When importing watercraft, [form 15.10](#) with a customs master-number is issued in addition to the taxation decision. Form 15.10 with customs master-number serves as proof that the watercraft in question is «in free circulation» until it is licensed for Swiss circulation.

In the case of multi-hulled watercraft (e.g. catamarans and trimarans), only one form 15.10 is required.

Issuing and certifying taxation certificates (form 15.10) is subject to a fee (section 9 of the Annex to the Ordinance on the Federal Office for Customs and Border Security Charges [[SR 631.035](#)]).

The taxation certificate form 15.10 is required for the watercraft's licensing (Art. 96 of the Ordinance on Navigation on Swiss Waterways [INOO; [SR 747.201.1](#)]). Questions concerning watercraft licensing should be addressed to the competent [cantonal water transportation office](#).

No taxation certificate is issued for the export of watercraft (not required).

### 4 Aircraft

#### 4.1 Customs/goods declaration

Despite the absence of a note under «Display details», the manufacturer, type and serial number of the aircraft must be entered in the customs/goods declaration.

#### 4.2 Taxation certificate and licensing

When importing aircraft, [form 15.15](#) is issued in addition to the taxation decision. Form 15.15 serves as proof that the watercraft in question is «in free circulation» until it is licensed for Swiss circulation.

For engines fitted to aircraft, a separate form 15.15 is required.

Issuing and certifying taxation certificates (form 15.15) is subject to a fee (section 9 of the Annex to the Ordinance on the Federal Office for Customs and Border Security Charges [[SR 631.035](#)]).

The taxation certificate form 15.15 is required for the aircrafts's licensing (Art. 18 of the Ordinance on Aviation [O-AviA; [SR 748.01](#)]). Questions concerning aircraft licensing should be addressed to the [Federal Office of Civil Aviation FOCA](#).

No taxation certificate is issued for the export of aircraft (not required).