

Goods benefiting from customs facilities depending on the intended use

1. Tariff-reduced goods

(For linguistic reasons and for practical applications, terminology in accordance with the Customs Act - customs facilities for goods depending on the intended use - will be dispensed with. The terms used in accordance with the old law will continue to be used.)

1.1 Legal bases

- Customs Act of 18 March 2005 ([RS 631.0](#); Art. 14, 26, 41)
- Customs Ordinance of 1 November 2006 ([RS 631.01](#); Art. 50 – 54, 94 – 99)
- The FDF Customs Facilitation Ordinance of 4 April 2007 ([RS 631.012](#))

1.2 Definition

Goods, which due to their usage, are brought into the customs territory at a reduced customs rate.

1.3 "CRKC" (Customs relief kind code) in Tares

The "CRKS" column in the Swiss working tariff (Tares) stipulates the procedure in the assessment of tariff-reduced goods.

The following letters are used:

R End-use commitment

In this case, either the **importer**, or the **consignee** of the goods must be in possession of a valid end-use commitment for the use requested.

If neither the importer nor the consignee are in possession of an end-use commitment valid for the customs facilities requested, it is up to one of them to request an end-use commitment from the Federal Office for Customs and Border Security (FOCBS), Economic Measures Service, Taubenstrasse 16, 3003 Bern, provided that the exceptions contained in sections 1.4.3 and 1.4.4 are not included.

A [form](#) to grant end-use commitment is available on the Internet at www.bazg.admin.ch > Information companies > Importation into Switzerland > Exemptions, reliefs and preferential tariffs > Customs simplification > [Relief of customs duty, depending on type of use](#) (not available in English).

D Terms of use in the import customs declaration

The requested preferential tariff treatment must be applied for in the text of the assessment.

A Duty-free goods for civil aviation (cf. para. 2).

1.4 Assessment

1.4.1 Import customs declaration

The assessment at the reduced rate must be requested in the customs declaration. Along with the usual information, the following must be indicated:

- "Preferential tariff treatment" in the section "clearance type "
- the corresponding preferential tariff treatment code;
- the purpose of the goods
- number of the end-use commitment of the importer or the consignee (cf. para. 1.3).

Goods which on the basis of valid preferential documentary evidence of origin are brought into the customs territory duty free and do not have an end-use commitment must be assessed "normally".

1.4.2 Inspection fee

Based on the Ordinance of 4 April 2007 on the Fees of the Federal Office for Customs and Border Security ([RS 631.035](#)), a charge of CHF 0.15 per 100 kg gross is made. The fee amount will be rounded up to the next whole Franc. The minimum fee is CHF 7.00 per assessment.

No fee is due in the case of tariff-reduced assessments:

- a) based on the term of use in the import customs declaration (D)
- b) where the charging of fees is disproportionate (correspondingly indicated in Tares)

1.4.3 Small consignments

The commitment number "4000-0" can be used to claim the reduced customs rate, depending on usage, for goods with a net mass of no more than 500 kg per customs tariff number. In this case, the filing of an end-use commitment is not necessary.

1.4.4 Customs relief code (RC) 26

The customs relief code (RC) 26 is envisaged for the following goods:

- goods from certain numbers, when unpacked intended for individual sales (not exceeding 5 kg net mass), as well as for
- all others goods expressly indicated in Tares.

In applying the customs relief code (RC) 26, the filing of an end-use commitment is dispensed with and the inspection fee is not charged. However, the term of use must be indicated in the assessment text of the import customs declaration.

2. Goods which in accordance with the agreement on trade, may be imported duty free with civil aviation aircraft

2.1 Legal bases

- Agreement of 12 April 1979 on Trade in Civil Aircraft ([RS 0.632.231.8](#))
- Ordinance of 3 December 1984 on the implementation of the GATT Agreement on Trade in Civil Aircraft ([RS 632.231](#))

2.2 Scope

Civil aircraft in terms of the agreement are all aircraft with the exception of military aircraft.

Information on the goods which within the scope of the agreement may be released into free circulation are available on the internet ([RS 0.632.231.8](#)).

2.3 Customs regulations

The tariff numbers for which preferential tariff treatment "for use in civil aircraft" are intended, are indicated in Tares by means of the preferential tariff treatment type code "A" and 40 or 42.

The reduced rate of customs duty according to use (reductions) can only be granted if the importer or the consignee has filed an undertaking of use at the FOCBS (RC 40).

Civil aircraft and their parts for which duty-free admission is provided for in the above-mentioned agreement and which are imported for their own use by private persons, companies, owners cooperatives or sports associations may be cleared duty-free on the basis of the end-use statement "for use in civil aviation" in the import customs declaration (RC 42).

Goods which on the basis of a valid preferential documentary evidence of origin are brought into the customs territory duty free and do not have an end-use commitment must be assessed normally.

2.4 Inspection fee

For civil aircraft and parts thereof, based on the Ordinance of 4 April 2007 on the Fees of the Federal Office for Customs and Border Security ([RS 631.035](#)), a uniform charge of CHF 0.15 per 100 kg gross is made (minimum fee per assessment CHF 7.00).

If the assessment is conducted with the terms of use (D) in the import customs declaration no fee is charged.

3. Customs preferences for goods depending on the intended use

3.1 Legal bases

- Free-Trade Ordinance 1 of 18 June 2008 ([SR 632.421.0](#); Art. 6)
- Free-Trade Ordinance 2 of 27 June 1995 ([SR 632.319](#); Art. 4 a)
- Customs Ordinance of 1 November 2006 ([SR 631.01](#); Art. 50 - 54)
- The FDF Customs Facilitation Ordinance of 4 April 2007 ([SR 631.012](#)).

3.2 Definition

Goods for which the granting of preferential customs tariffs is in addition dependent upon a specific intended use of the goods.

3.3 Clearance

3.3.1 Tares

In Tares, in the case of the tariff numbers concerned, a remark about these regulations is indicated.

3.3.2 Import customs declaration

The assessment of customs preferences of an intended use must be applied for as follows in the customs declaration:

- use of the goods
- number of the end-use commitment.

3.3.3 End-use commitment

The recipient of the goods must file a corresponding end-use commitment with the Federal Office for Customs and Border Security, Section Economic measures, 3003 Bern.

3.3.4 Inspection fee

No fee is charged.

3.3.5 Small consignments

Consignments of not more than 500 kg net mass may be assessed using the commitment number "4000-0".